

Ministry of Education

**Conseil scolaire de district catholique
du Centre-Est de l'Ontario
Follow-up Report to the Operational
Review**

February 2012

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1. Introduction

The Ministry is in the process of conducting Operational Reviews of the 72 district school boards across the province. The Ministry's goal is to enhance management capacity within school boards by encouraging good stewardship of public resources and by the leveraging and sharing of best practices. By identifying opportunities for continual improvement, school board administration and operations will be aligned to support the government's highest priority: student achievement.

In accordance with the stated objectives of the Operational Reviews, the Ministry has also engaged school boards to participate in a status and implementation update as part of the Operational Review cycle. Occurring approximately 12 to 18 months after the issuance of the final operational review report, the purpose of the update is to discuss with each school board the progress made in implementing the recommendations contained in the final report. It will also provide school boards with an opportunity to communicate to the Ministry their thoughts on the process, benefits that have been derived, and areas where some adjustments to the process would be beneficial.

As the recommendations vary between school boards, both in terms of quantity and scope, the following criteria were developed to help focus the review team, and the school board, on specific recommendations:

- Is the recommendation linked to the 12 Areas of Opportunity identified in the 2008 Sector Summary Report (seven) and the 2009 Sector Summary Report (five)?
- Does the recommendation represent a move toward more Strategic Planning on the part of Boards?
 - The departments that are responsible for the business functions perform significant activities in support of Student Success. The update should profile whether or not the school board is establishing links between the academic and non-academic functions through its strategic goals and priorities.
- Does the recommendation represent an area of potential risk to the board?
 - As an example, financial systems that are antiquated and require staff with very specialized knowledge could potentially disrupt the operations of the school board should those business skills be lost.
- Is the recommendation deemed to have positive Return on Investment?

- For example, implementation of an attendance management system may have greater potential for savings to the school board than introducing an electronic funds transfer system.
- Does the recommendation reflect updates to the Leading Practices?

For each of the selected recommendations, the school board was asked to provide the following information to the Operational Review team:

- Description of action(s) taken/not taken by the board to address recommendation(s).
- Supporting documentation
- If implemented, describe benefits derived, if possible, and date of implementation.

Details of the prioritization of the recommendations can be found in Appendix A of this report.

The scope of the follow up review also includes high-level consideration of whether the school board demonstrates adoption of those leading practices that were added to the third and fourth editions of the Operational Review Guide. These were not part of the original review process.

2. Status and Implementation Update

Introduction

The Conseil scolaire de district catholique du Centre-Est de l'Ontario Operational Review follow-up took place on November 9, 2011, which was approximately 19 months after the release of the initial Operational Review report. The Deloitte Operational Review team conducted a teleconference with the Superintendent of Business, the Assistant Director of Human Resources, the Financial Controller, and the Facilities Director.

Summary of Recommendation Status

The school board has made some progress in implementing the recommendations since the completion of its original Operational Review in April 2010. Of particular note are the steps taken to develop an attendance management program for all staff groups. The program is to be fully implemented by June 2012 and has a goal to reduce absenteeism by 10%. The school board also provides reporting on the progress of the attendance management program to the Board of Trustees.

The original report had 14 recommendations. The Operational Review team focused on 10 of the recommendations in the follow-up review. The majority of the recommendations related to financial risk with seven of them being identified as having a positive return on investment and three of the recommendations were from the 12 areas of opportunity identified across the sector in the 2008 and 2009 sector reports. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, the school board's senior administration has implemented or made some progress on the majority of the recommendations chosen for follow-up.

The school board reported that the Operational Review process was a positive experience.

3. Governance and School Board Administration

#1 Development of a Formal Succession Plan

Operational Review Recommendation	Implementation Update
The school board should consider establishing a formal succession plan for all board senior management positions in order to strengthen the school board's initiatives to date.	In Progress

#1 Development of a Formal Succession Plan

Management recognized the importance of succession planning and created a mentorship program for school principals and vice-principals as a first step towards developing a formal succession plan for all senior management positions.

The mentorship program includes aspects such as change management, decision making, the profile of leadership and interpersonal relationships. This program has been deemed to be beneficial because it will allow the school board to train and develop candidates and to ensure that those candidates who move into key senior management roles are well prepared to be successful.

The school board is encouraged to work on creating a formal succession plan that includes key leadership positions for both academic and non-academic staff.

4. Human Resource Management and School Staffing/Allocations

#1 Attendance Management Processes/Programs

Operational Review Recommendation	Implementation Update
The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This important initiative will provide management with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.	In Progress

#2 Reporting on Attendance Management Processes/Programs

Operational Review Recommendation	Implementation Update
Management should report to the Board of Trustees or (Executive Committee) on the effectiveness of the attendance support processes and the program.	Implemented

#3 Management of Board's Benefit Plans

Operational Review Recommendation	Implementation Update
Management should periodically conduct audits of the school board's insurance company (administrative services only), which manages the process for medical and dental claims, to ensure that the school board's claims are processed in accordance with the policy.	In Progress

#1 Attendance Support

Management is working toward developing an attendance support program to help track and monitor attendance. To support this initiative, Management has hired a Wellness and Attendance Coordinator who has contributed to the preparation of the attendance program. The school board is currently revising its administrative directives to reflect the new attendance support program. These directives will be approved by the Board of Trustees.

The new attendance support program is envisioned to be in place by June 2012. The school board anticipates that the benefits of this program will help to reduce absenteeism and improve the management of attendance issues, increase communication between stakeholders and staff groups, and provide a fair and

consistent approach to absenteeism. The school board's goal is to reduce absenteeism by 10%.

Management is encouraged to continue in its efforts to finalize their attendance support program, including policies and procedures to address specific categories of absenteeism. This important initiative will provide management with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.

#2 Reporting on Attendance Management Processes/Programs

With the implementation of the new attendance support program, a statistical analysis of attendance is prepared on a monthly basis and audited on a quarterly basis. The results of the statistical analysis and the audits are presented to the Executive Committee in an annual report with recommendations on the management of the attendance support program and processes. Cost reductions are also presented at the budget meeting to the Executive Committee.

The department is encouraged to continue in its efforts to provide accurate reports on absenteeism and the attendance support program/processes and should continue to provide recommendations to help improve the wellness and attendance of all staff groups.

#3 Management of Board's Benefit Plans

The school board does not currently have a process to ensure the school board's medical and dental claims (administrative services only) are audited by a third party. Management has approached their insurance carrier on behalf of all French boards to request a letter that states that their internal processes are adequate. At present, the school board has implemented an internal process to ensure claims that are processed by school board employees are reviewed. This process occurs twice a year.

Management should consider conducting compliance audits of the school board's insurance carrier to ensure adherence to the benefit plan's terms and conditions. This will ensure accuracy and validity of claims paid.

5. Financial Management

#1 Internal Audit Function

Operational Review Recommendation	Implementation Update
Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and respect for Board policies.	Implemented

#2 Audit Committee

Operational Review Recommendation	Implementation Update
Management and the Board of Trustees should consider formalizing an audit committee that meets Ministry recommendations and that includes external advisors to contribute to the finance audit committee's effectiveness.	Implemented

#2 Electronic Payment Systems

Operational Review Recommendation	Implementation Update
The finance department should consider using electronic payment systems for its non-grant revenues to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.	In progress

#3 Electronic Supplier Interface

Operational Review Recommendation	Implementation Update
Management should implement an electronic supplier interface for ordering, processing and payment, including the use of supplier portals, where feasible.	In progress

#1 Internal Audit Function

With the release of the 2009-10 Grants for Student Needs (GSN), the Ministry announced funding to establish audit committees and internal audit functions. Since the initial announcement of this funding, the Ministry has developed a number of audit function supports including a regional audit initiative. The school board is participating in this initiative, which provides funding for some dedicated internal audit staff for the eight

regions in the province, in line with the new Audit Committee Regulation. All of the 12 French-language school boards are a part of the same region.

The Audit Committee Regulation came into effect in September 2010 and required the establishment of audit committees in school boards by January 31, 2011. The regulation sets out the following major aspects:

- appointment process for members
- requirement for external member participation
- term of appointment
- duties and powers of the committee
- reporting requirements
- deadline for the first audit committee meeting (March 31, 2011)

As part of this initiative, a regional internal audit manager is selected and will submit a summary of the audit plan (current year work schedule and multi-year plan), staffing plan and budget for the following fiscal year to the Director of Education, the Senior Business Official and audit committee of the Board. The school board reported that they were the host board for the pilot project of this initiative.

The school board is currently participating and closely monitoring the Ministry's future direction regarding internal audit services and the regional shared services model, in conjunction with several other French-language school boards.

#2 Audit Committee

The school board reported that they have created an internal audit committee. The committee currently meets three to four times a year.

The school board reported that they have recruited two external members to their audit committee and these individuals have already been formally appointed to the committee. They are professionals with school board management experience who do not have any conflicts of interest.

The school board should continue to become familiar with the Ministry's internal audit initiative and the development of risk assessments which help establish priority areas for internal audit activities. The school board should also work with the regional audit team to ensure annual audit plans are clearly documented. Audit report recommendations should be followed up and acted upon by management. Audit plans should also be approved by the audit committee.

#3 Electronic Payment Systems

The school board reported that they have implemented an electronic payment system for one of their programs, *the Young Children's Learning Program*, in September 2010. Payments are received electronically and income tax receipts are automatically generated.

In addition, the school board has created a Working Group which is currently conducting a study to identify additional suppliers of electronic supplier systems for the school board's other non-grant revenue programs. They have performed a detailed analysis with ten potential suppliers and are going to release a request for proposal in the near future.

The finance department is encouraged to continue with their initiatives to further enhance the use of electronic payment systems for its non-grant revenues which helps to gain greater efficiency and minimizes the risk of payments being altered prior to clearing the bank. The department should also ensure that other adequate controls are in place to further safeguard non-grant revenues and coordinate the annual reporting of revenue and expenditures from all sources.

#4 Electronic Supplier Interface

The school board currently uses electronic supplier interfaces for ordering, processing and payments. However, the school board does not use any supplier portals. The school board reported that the Ontario Education Collaborative Marketplace (OECM) had attempted to pursue implementing the use of supplier portals through the "E-Marketplace" solution. However, this initiative was discarded given the significant risks and costs involved.

The school board reported that a 3-way matching system (Order, receipt, payment) and access to vendors in SAP has been in place for several years. The school board is encouraged to investigate the use of supplier portals, where feasible.

6. School Operations and Facilities Management

#1 Energy Management Plan

Operational Review Recommendation	Implementation Update
Using the results of the energy consumption audits, the school board should establish a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan.	In Progress

#2 Tracking and Reporting Energy Conservation

Operational Review Recommendation	Implementation Update
Once the energy management plan is established, management should provide formal annual reporting to the Board of Trustees on the energy conservation and savings achieved against the plan.	In Progress

#1 Energy Management Plan

The school board has reported that they are in the process of appropriate consumption reduction targets. With the help of two external consultants, the department began its work by doing energy consumption audits of the entire school board to see where the most energy was being consumed. The data collected and the reduction targets are integrated with the annual capital plan, which provides the school board with opportunities to reduce its consumption and costs.

The energy consumption audits will also help the school board determine realistic objectives for reducing consumption and understanding the quantifiable benefits of moving forward with specific energy conservation initiatives such as eco-energy schools.

Using the results of the energy consumption audits, the school board should establish a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan. In line with the *Green Energy Act, 2009*, energy management planning should include the development of policies, guidelines, goals (conservation targets), and priorities for energy management and resource conservation. The plan should also include short-term and long-term opportunities with milestones, roles, responsibilities, budgets and a process for ensuring community support. The plan should be approved and shared with senior management and the Board of Trustees.

As part of the new regulations of the Green Energy Act, there are new energy consumption reporting requirements which the school board should become familiar with. These requirements could be found in the following link: http://www.e-laws.gov.on.ca/html/source/regs/english/2011/elaws_src_regs_r11397_e.html

#2 Tracking and Reporting Energy Conservation

The school board reported that they have moved forward with this recommendation by participating with the Ministry's Utilities Consumption Database and plans to use the database in the future to improve monitoring, analysis and reporting of consumption data. The school board hired a technician to support the school board's current technologist and to work on this initiative, which now facilitates the compilation of consumption data. The department generates reports on a regular basis.

The school board has also reported that a new advisory committee, the Steering Committee of Sustainable Development, was formed in order to share the consumption data provided by the department and to generate consumption reduction goals and targets. Individual schools provide the committee with detailed information and reduction goals and targets.

The school board should also use the Ministry's Utility Consumption Database (UCD) as a tool to help establish base-level data, track energy consumption, and help identify school board facilities and sites with potential energy management savings.

Once the energy management plan is established, management should provide formal annual reporting on the conservation savings achieved against the plan. This information should be shared with the Board of Trustees and the Executive Committee or senior management to show progress on specific energy saving initiatives and any consumption reductions.

7. School Board Adoption of New Leading Practices

The following leading practices were added or amended for the third and fourth editions of the Operational Review Guide that were released to the sector. Some of these leading practices are a result of the observations and learning from earlier waves of reviews.

School boards that were reviewed prior to September 2009 were not assessed against the new leading practices identified below. During this follow-up review process, the Operational Review team asked those school boards to comment on the extent to which school boards demonstrate adoption of these practices.

Governance and School Board Administration

New Leading Practice	Adopted?
The governance model reflects the roles and responsibilities mandated by the <i>Student Achievement and School Board Governance Act, Bill 177</i> .	Yes

The school board has implemented this leading practice and has been using the Carver model for its governance structure. The roles and responsibilities of the trustees and management are well defined based on the new requirements of Bill 177.

HR Management and School Staffing/Allocation

New Leading Practice	Adopted?
The school board maintains appropriate process and systems to monitor staff attendance on a timely basis.	In progress
Trustees do not sit on hiring panels (exception hiring the director of education) but provide policies to govern staffing and recruitment.	Yes
Processes are in place to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, promotion and succession planning processes. The school board conducts employment system reviews and works towards broadening the diversity of recruitment pools.	Yes
Trustees provide the school board's policy and priority framework within which bargaining takes place.	Yes

Management currently uses a system to validate absences which is integrated with payroll, implemented in 2000. Management is working toward developing an attendance support program to help track attendance. To support this initiative, Management has hired a Wellness and Attendance Coordinator who has contributed to the preparation of the attendance program.

The new attendance support program is envisioned to be in place by June 2012 and would be able to track categories of absenteeism. The school board anticipates that the benefits of this program will help to reduce absenteeism and improve the management of attendance issues, increase communication between stakeholders and staff groups, and provide a fair and consistent approach to absenteeism.

The school board reported that trustees currently do not participate in the hiring process with the exception of the hiring of the Director of Education.

The school board reviews its hiring policies on an annual basis to minimize discrimination. The school board has a sub-committee that works toward ensuring there are no potential barriers or discrimination in hiring. The school board continues to hire qualified candidates based on merit.

The school board reported that trustees provide the school board's policy and priority framework within which bargaining takes place. No trustees currently participate in the negotiation of collective agreements.

Financial Management

New Leading Practice	Adopted?
Management ensures adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources.	In progress
Approved procurement policies clearly outline circumstances under which the school board will use competitive versus non-competitive procurement methods.	Yes
The established policies and procedures that govern all aspects of supply chain management, including both planned (recurring) and unplanned (non-recurring/emergency purchases), comply with the Supply Chain Guideline (SCG) v.1.0.	Yes
In line with the SCG, purchasing authorization levels are commensurate to job roles and responsibilities, and are monitored for compliance by a supervisor or department head.	Yes

The school board has ensured that adequate measures are in place by senior administration to safeguard non-grant revenues and has created a Working Group who is currently conducting a study to identify suppliers of electronic supplier systems for the school board's non-grant revenue programs.

In addition, the school board has created a Working Group which is currently conducting a study to identify additional suppliers of electronic supplier systems for the school board. The finance department is encouraged to continue with their initiatives to further enhance the use of electronic payment systems for its non-grant revenues which helps

to gain greater efficiency and minimizes the risk of payments being altered prior to clearing the bank. The department should also ensure that other adequate controls are in place to further safeguard non-grant revenues and coordinate the annual reporting of revenue and expenditures from all sources.

The school board has also established approved procurement policies that clearly outline circumstances under which the school board should use competitive versus non-competitive procurement methods.

The school board has reported that they are in compliance with all aspects of the Supply Chain Guideline (SCG) recommendations, including the BPS Procurement Directive released in April 2011, and have established policies and procedures that govern all aspects of supply chain management.

In addition, purchasing authorization levels are commensurate to job roles and responsibilities, and are monitored for compliance by a supervisor or department head. The policies can be found on the school board's public website.

Operations and Facilities Management

New Leading Practice	Adopted?
The school board has implemented a formal green clean program as part of its overarching Environmental Education Policy.	In progress
Develop, implement and monitor an occupational health and safety strategy and/or plan that reflect the school board's occupational health and safety policies and administrative procedures and ensure the school board is in compliance with associated occupational health and safety statutory requirements.	In progress
Develop, implement and monitor a security strategy and/or plan that reflects the school board's security and student safety policies and administrative procedures and ensures the school board is in compliance with statutory/policy security requirements.	In progress
Develop, implement and monitor a health strategy and/or plan that reflect the school board's health policies and procedures and ensure the school board is in compliance with statutory health requirements.	In progress
In constructing, acquiring, operating and managing school facilities, the school board is guided by the principles outlined in the <i>Ontario Green Energy Act, 2009</i>	Yes
The school board has an approved facility partnership policy.	Yes
A Project Manager is appointed to oversee all aspects of the project including monitoring the budget and project timelines and ensuring management processes are in place for issues such as change orders and other internal approvals. This includes periodic project status updates and post-construction project evaluation.	Yes
An independent Cost Consultant is retained by the school board to review the design, provide objective costing analysis and advice, and report to the	Yes

New Leading Practice	Adopted?
school board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project.	
Management gives full consideration to the use of available school space in their local communities before proceeding to build, purchase or lease other spaces.	Yes

The school board reported that it is making progress towards creating a formal green clean program. For example, the school board has an approved master list of cleaning products from which schools are required to use for purchasing. This list is constantly being revised to ensure that only green products are listed to enhance the use of green cleaning products in the school board's schools and facilities.

Management should continue in its efforts and create a formal green clean program in line with the Ministry guidance. The school board should review and use the Ministry's Green Clean Program Resource Guide to help develop a formal green clean program. The guide can be found on the School Business Support Branch website or accessed through the following link:

http://www.edu.gov.on.ca/eng/policyfunding/GreenClean_Guide.pdf

The school board has an Occupational Health and Safety (OHS) program which has been in place for several years. The school board has also developed a number of policies and administrative directives to support the program. These are reviewed on a regular basis.

The school board has several major component of a security strategy in place which includes a Security and Occupational Health and Safety committee. This committee is responsible for providing an annual report to Board of Trustees detailing the committee's achievements over the year in regards to OHS such as hazardous materials inspections, OHS workplace prevention, related training and emergency procedures, as well as the school board's proposed goals for the upcoming year. However, the school board should develop, implement and monitor an overarching occupational health and safety strategy and/or plan that would reflect and consolidate all of the school board's occupational health and safety policies and administrative procedures in one strategy/plan. This would help ensure that the school board is in compliance with all associated occupational health and safety statutory requirements and that the OHS program and all of its policies and administrative procedures are all linked to common goals and objectives.

The school board has developed a security strategy to ensure it is in line with Bill 168 and 157. The school board should ensure that their security strategy and/or plan reflects the school board's security and student safety policies and administrative procedures

and ensures the school board is in compliance with statutory/policy security requirements.

While the school board has a dedicated employee who is responsible for the health and security of all staff, they do not have a health strategy and/or plan. The school board should develop, implement and monitor a health strategy and/or plans that reflects the school board's health policies and procedures and ensure the school board is in compliance with statutory health requirements.

At the school board level, a well designed health strategy would embed the philosophy and practice of health promotion in a way that is aligned with the board's overall strategic plan. At an individual level, the health strategy would help individuals move toward a state of optimal health emotionally, physically and socially. The health strategy should also include various initiatives designed to increase staff and student awareness of health issues and outcomes.

Such a strategy and/or plan would address the promotion of overall health and wellness of both students and all employee groups. A health strategy document could contain the following elements:

- Scope - The scope of the document should include wellness and health enhancing strategies that focus on living a healthy life-style and maintaining a work-life balance.
- Vision, Mission and Values - a description of what the school board intends to achieve in the long-term and how it intends to achieve that long-term vision through a clearly worded mission statement.
- Goals and Objectives - A time-based series of activities that contain clear goals and objectives, assigned to appropriate individuals, and have the ability to be tracked for performance and results.
- Annual Implementation Roadmap - a detailed inventory of all events, tasks and activities that will be conducted for the upcoming school year that will help achieve the health strategy vision.

Management closely monitors the *Ontario Green Energy Act* and ensures its principles are used in the school board's construction, acquisition, operation and management of school facilities. The school board has also undertaken a number of measures in relation to the Act which includes designing and building new schools based on the Leadership in Energy and Environmental Design (LEED) principles.

Management has a facility partnership administrative directive. The school board has reported that the school board is in growth and thus most schools are at full capacity

with a rate of 80-90%. To meet the increasing demand and given the limited space available in the schools, the school board has had to increase the use of portables.

The school board should ensure that its facility partnership administrative directive is in line with Ministry direction. For instance, school boards are expected to develop facility partnership policies that identify:

- Principles and criteria regarding the eligibility of partners;
- How available space in schools will be selected;
- What entities will be selected for the notification list;
- How potential partners will be notified of available space and construction plans; and
- How entities will be selected for partnerships, including prioritization, if applicable.

The memorandum to introduce the Facility Partnerships Guideline, the Facility Partnerships Guideline and the Highlights of the *Education Act* relevant to facility partnerships could be found in the links below:

http://faab.edu.gov.on.ca/Memos/B2010/B_1.pdf,

http://faab.edu.gov.on.ca/Memos/B2010/B_%201%20Attach%20-%20Facility%20Partnerships%20Guideline.pdf, and

http://faab.edu.gov.on.ca/Memos/B2010/B_%201%20Attach%20-%20Appendix%20A.pdf.

The school board reported that they hire a project manager to oversee all aspects of the project including monitoring the budget and project timelines and ensuring project management processes are in place. The school board also reviews its administrative directive to ensure it is compliant with Ministry requirements and industry best practices.

As part of the project management for school board construction projects, the school board also hires an external cost consulting firm as required to review the design, provide objective costing analysis and advice, and report to the school board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project. The school board currently has plans to build nine new schools and also has several renovation projects planned in the near future.

Although the availability of space is limited, Management reported that they also give full consideration to the use of available school space in their local communities before proceeding to build, purchase or lease other spaces.

Appendix A – Selection of Recommendations

- **SP** - Strategic Planning (SP)
- **AR** - Areas of Risk Categories
 - AR 1 - Undue reliance on specific human and / or non-human resources
 - AR 2 - Reputational risk in the community from not acting on the recommendation
 - AR 3 - Financial risk impacting school board’s financial position
- **ROI** - Potential for material Return on Investment
- **TAO** - Twelve Areas of Opportunity from 2008 sector report (seven) and the 2009 sector report (five)
- **NLP** – New leading practices introduced in Wave 4 through the Third Edition of the Operational Review Guide.

Governance and School Board Administration

Ref.	Recommendation	Follow-up Yes/No	Criteria
1.	The school board should consider establishing a formal succession plan for all board senior management positions in order to strengthen the school board’s initiatives to date.	Yes	SP

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
2.	The HR department should develop a comprehensive attendance management program, with policies and procedures for specific categories of absenteeism. This important initiative will provide management with a consistent and structured approach to improve attendance, by engaging in positive reinforcement with employees and adopting standardized practices across all employee groups.	Yes	TAO/ROI
3.	Management should report to the Board of Trustees or (Executive Committee) on the effectiveness of the attendance support processes and the program.	Yes	TAO/ROI
4.	Management should periodically conduct audits of the school board’s insurance company (administrative services only), which	Yes	TAO/ROI

Ref.	Recommendation	Follow-up Yes/No	Criteria
	manages the process for medical and dental claims, to ensure that the school board's claims are processed in accordance with the policy.		
5.	Management should consider developing a formal plan for conducting exit interviews. As with staff surveys, exit interviews provide opportunities for collecting information that can support the development of HR policies and processes and the improvement of programs.	No	

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
6.	Management should consider formalizing an internal audit function. This would include a broader audit of financial and management controls and respect for Board policies.	Yes	AR3
7.	Management and the Board of Trustees should consider formalizing an audit committee that meets Ministry recommendations and that includes external advisors to contribute to the finance audit committee's effectiveness.	Yes	AR3
8.	The finance department should consider using electronic payment systems for its non-grant revenues to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.	Yes	ROI
9.	Management should implement an electronic supplier interface for ordering, processing and payment, including the use of supplier portals, where feasible.	Yes	ROI

School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
10.	Using the results of the energy consumption audits, the school board should establish a multi-year energy management plan that incorporates quantifiable measures and the tools to monitor and manage the plan.	Yes	ROI
11.	Once the energy management plan is established, management should provide formal annual reporting to the Board of Trustees on the energy conservation and savings achieved against the plan.	Yes	ROI
12.	As part of its energy conservation planning framework, management should review the purchasing practices to ensure that they support the energy conservation objectives of each school.	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
13.	The board should consider communicating its successful energy conservation initiatives to its schools and other school boards through memos or a report published on its website.	No	
14.	The facilities department should implement a process to update the ReCAPP database more regularly to have a precise picture of the status and condition of school board facilities at any given time.	No	