

Ministry of Education

**Conseil des écoles publiques de l'Est
de l'Ontario**

**Follow-up Report to the Operational
Review**

March 2011

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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 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 edition of the Operational Review Guide, released to the sector in September 2009. These were not part of the original review process.

2. Status and Implementation Update

Introduction

The Operational Review follow-up for the Conseil des écoles publiques de l'Est de l'Ontario took place on January 18, 2010. The Operational Review team conducted a teleconference with the Finance manager, the Human Resource manager, the Plant Manager and the Director of Education.

Summary of Recommendation Status

The school board has made significant progress in implementing the recommendations since the completion of its review in June 2009. Of particular note is the development of a multi-year strategic plan and individual annual departmental plans for each of the non-academic departments.

Following the Operational Review report, management presented the report to the board of trustees.

There were 26 recommendations in the original report. The Operational Review team focused on 12 of the recommendations in the follow-up review. Seven of the recommendations selected for follow-up review were from the 12 areas of opportunity identified across the sector in the 2008 and 2009 sector reports, four concerned specific areas of risks and one related to opportunities for return on investment. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, the senior administration team has either implemented or has made progress on the majority of the recommendations chosen for follow-up. The only recommendation the board has not yet addressed is the modification of access rights for staff using the SAP system so that one employee alone cannot perform several transactions for the same operational cycle. Realizing the importance of proper system access segregation, management has reported that it will look into the matter in the upcoming months.

3. Governance and School Board Administration

#1 Development of the School Board's Strategic Direction and the Annual Board Improvement Plan

Operational Review Recommendation	Implementation Update
The school board should continue its efforts to develop an annual board improvement plan of its goals/ priorities that includes non-academic departments. Similar to what was accomplished for the student achievement strategic axis, the school board should also develop goals that are specific, measurable, achievable, relevant and timely for the overall strategic goals of the three other strategic axes within its accountability framework, namely recruitment/retention, public confidence and technological innovation.	Implemented

#1 Development of the School Board's Strategic Direction and the Annual Board Improvement Plan

Since the Operational Review, management has created a three-year strategic plan for non-academic departments which outlines the objectives to be met by human resources, finance, and facilities by 2012. The three-year plan is based on the Board's accountability framework and is being complemented by an annual operating plan which details, for each non-academic department, yearly objectives, indicators of success, data sources, data gathering processes, frequency of reporting and responsibilities. The finance, human resources, and plant managers report progress against their department's annual improvement plan to the Director of Education on a weekly basis within the framework of the business committee meeting. Twice a year, the Director of Education presents a progress report to the Board of Trustees on improvements made against the different plans.

4. Human Resource Management and School Staffing / Allocations

#1 Management of the School Board's Benefit Plans

Operational Review Recommendation	Implementation Update
The school board should conduct periodic reviews of the insurance carrier (Administrative Services Only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.	In Progress

#2 Management of HR and Payroll Data

Operational Review Recommendation	Implementation Update
The HR department should ensure that payroll processing is segregated from changes to employee data by modifying the access rights of its staff in the SAP system so that one employee alone cannot perform several transactions for the same operational cycle.	Not Implemented

#1 Management of the School Board's Benefit Plans

The school board does not presently have a process to ensure the school board's medical and dental claims (administrative services only) are audited by a third party. However, management requested and received a report from the school board's insurance carrier of controls used at present and is in the process of determining if the current procedures in place by the board's insurance carrier are adequate. Pending this assessment, the school board will determine what direction they should take. It was reported that the school board is currently in discussions with the 11 other French school boards to determine whether they should collectively consider hiring an external party to perform an audit of the insurance carrier.

#2 Management of HR and Payroll Data

Since the Operational Review, no particular actions have been taken with regards to the recommendation to modify access rights of staff in the SAP system. Several employees of the administration are currently able to perform several transactions of the payroll operation cycle in SAP such as making a change to an employee's pay and processing the actual pay for that employee.

Management has reported that it will take action within the coming months on this recommendation as it realizes the importance of proper system access segregation.

In the meantime, management uses controls such as a comparison of payroll data from pay-to-pay which is saved as a PDF (as recommended by the external auditor) and a system of employee file change request forms (called “feuille de route”) to detect potential mistakes or fraud with regards to payroll.

5. Financial Management

#1 Identification of Risks and Mitigation Strategies

Operational Review Recommendation	Implementation Update
The school board should consider documenting the risks linked to the budget and formally sharing them with members of the executive and finance committees and trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.	Implemented

#2 Interim Financial Reporting Accountability

Operational Review Recommendation	Implementation Update
The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report. This would contribute to a better understanding of financial information on year-to-date results.	Implemented

#3 Audit

Operational Review Recommendation	Implementation Update
The school board should consider formalizing an independent internal audit function that would report to the audit committee. This would include an audit of financial and management controls for the entire school board and not just for school funds, as is currently the case. The finance department could start by identifying options for the mandate and scope of this function and the estimated cost for each option.	In Progress
Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management.	In Progress
Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the audit committee.	In Progress

#4 Procurement Policies and Procedures

Operational Review Recommendation	Implementation Update
The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the school board's purchases, when appropriate.	Implemented

Operational Review Recommendation	Implementation Update
The school board should consider extending the use of credit cards within the school board. The school board should develop a policy and specific directives on credit card use in order to document the current control practices and to specify conditions of use for new holders.	In Progress

#1 Identification of Risks and Mitigation Strategies

Management has reported that it communicates risks in writing to the board of trustees using quarterly financial reports. A section of the financial report called “Risks and Recommendations” allows for the finance department to comment on potential risks (e.g. impact of sick days or maternity leave on payroll) and mitigation strategies.

In the future, we recommend that the school board formally document the risks that are identified during the budget development process.

2 Interim Financial Reporting Accountability

Management has adopted the format developed by the Ministry for its interim financial reporting since the Operational Review. For the 2009-10 budget, three reports following the Ministry’s template were submitted to the Board in December 2009, March 2010 and June 2010.

#3 Audit

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 of Ontario 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 requires the establishment of audit committees in school boards by January 31, 2011, following the fall trustee elections. 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, senior business official and audit committee of the Board.

Management was aware of the new Audit Committee Regulation and a regional internal audit manager was hired for all 12 French-language school boards in January 2011. The Conseil des écoles catholiques du Centre-Est (CECCE) in Ottawa has been chosen as the host board for all French-language boards. Apart from the manager, the internal audit team will comprise six team members with two team members in Ottawa, two in Toronto and two in Sudbury.

On January 11, 2011, the Director of Education and the Finance manager of the Conseil des écoles publiques de l'Est de l'Ontario met with the regional internal audit manager to complete a risk assessment for the school board. By June 2011, it is expected that an internal multi-year audit plan (three to five years) will be presented to the audit committee of the Board. In the meantime, the director of internal audit for the French-language school boards will make a presentation to the Board's audit committee in February 2011 on internal audit plans.

In November 2010, the finance department started looking for two external advisors for the audit committee by advertising in local newspapers and on the Certified General Accountants Association's website. One external advisor has been identified and selected. The school board expects to appoint the second external advisor before the end of January 2011 so that both external advisors can attend the Ministry's planned training on audit committees in February 2011.

4 Procurement Policies and Procedures

Since the Operational Review, management has developed a new procurement policy which requires staff to use a purchase order for all purchases above \$500 with the view of ensuring that a three-way match is used for all of the Board's purchases, where appropriate. The new policy was developed and posted on the board's website in November 2010 in line with the Supply Chain Secretariat's Supply Chain Guideline (SCG) 1.0.

The policy has been communicated to all staff including those with procurement responsibilities and who carry out purchasing activities such as the heads of academic services and staff within the plant department.

Regarding extending the use of credit cards among the board, a team from the finance department met with the school board's financial institution in April 2010 to determine the feasibility and the advantages linked to the extension of credit card use across the school board. The finance department is currently planning a pilot with five remote schools that have frequent travel expenses to Ottawa. The pilot is expected to start by September 2011.

6. School Operations and Facilities Management

#1 Standardization of Cleaning and Maintenance Supplies

Operational Review Recommendations	Implementation Update
The plant department should go ahead with its plan of creating an inventory of cleaning and maintenance equipment to plan for equipment replacements.	Implemented

#2 Energy Management Plan

Operational Review Recommendations	Implementation Update
The school board should develop a comprehensive multi-year energy management plan that includes consumption reduction goals, key activities, and timelines for completion, success indicators and assigned responsibilities to complement the school board's energy conservation strategy.	In Progress

#1 Standardization of Cleaning and Maintenance Supplies

Since the Operational Review, the plant department has created a central inventory of custodial equipment which lists all the custodial equipment per location. For each piece of equipment, the inventory details the model or dimension of the equipment, the serial number, the purchase date, information on the condition of the equipment, as well a planned replacement date. For each piece of equipment, the inventory also contains details on past maintenance with comments on the reasons for the maintenance, the cost, the supplier and the return date to the school board. This central inventory has allowed the school board to maximize its use of custodial equipment by sharing existing equipment across the school board instead of purchasing new equipment.

2 Energy Management Plan

The Board has worked with an external consultant to gather and analyze historical energy consumption data. Based on five years of historical data, the plant department is currently drafting a multi-year energy management plan which will contain measurable reduction goals. In parallel, the plant department has been working since 2009 on the implementation of ISO 14000 and ISO 14001. The objective is to have the ISO standards and practices fully implemented across the school board by 2013. During the 2011-12 academic year, six pilot schools will receive an energy management plan that will contain measurable objectives for their respective location. By 2012-13, it is expected that all schools will be responsible for implementing their customized energy

management plan. In the meantime, it should be noted that management has already started reporting results from the various energy management initiatives to the Board.

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 they 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 governance policies of the Board comply with the delineation of duties and the division of roles and responsibilities outlined in the *Student Achievement and School Board Governance Act, 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.	Yes
Trustees do not sit on hiring panels (exception hiring the director of education) but provide policies to govern staffing and recruitment.	No
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

The board already maintains appropriate processes and systems to monitor staff attendance on a timely basis.

Trustees currently sit on the hiring panels for the following positions: Director of Education, principals, vice-principals and heads of academic services. Management

reported that the current vision of their school board is that trustees should not sit on the hiring panel of executive positions (such as Finance or HR manager).

In line with the *Student Achievement and School Board Governance Act*, Bill 177, trustees should not sit on hiring panels except for the hiring of the Director of Education. The Director should review the composition of its interview panels, and develop formal hiring policies and procedures to clarify the roles of trustees and school board staff.

Trustees should provide strategic direction to govern staffing and recruitment, but should not sit on hiring panels with the exception of hiring the Director of Education.

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.	Yes
Approved procurement policies clearly outline circumstances under which the 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

Management reported that it has already adopted all the above new leading practices.

Operations and Facilities Management

New Leading Practice	Adopted?
The school board has implemented a formal green clean program as part of its overarching Education Environmental Policy.	No
Develop, implement and monitor an occupational health and safety strategy and/or plan that reflects the board's occupational health and safety policies and administrative procedures and ensures the school board is in compliance with associated occupational health and safety statutory requirements.	Yes
Develop, implement and monitor a security strategy and/or plan that reflects the board's security and student safety policies and administrative procedures and ensures the board is in compliance with statutory/policy security requirements.	Yes

New Leading Practice	Adopted?
Develop, implement and monitor a health strategy and/or plan that reflects the board's health policies and procedures and ensures the school board is in compliance with statutory health requirements.	Yes
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
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 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 school board on options to ensure that the proposed capital expenditure is within the approved budget, prior to tendering a project.	No

With the exception of the first and the last leading practices, management reported that it has already adopted all of these leading practices.

With regards to the implementation a formal green clean program, it should be noted that management expects a formal Environmental Policy to be adopted in 2012-13 following its implementation of ISO 14000 and ISO 14001. In the meantime, the school board already uses 100 per cent of green clean products and has modified its procurement process so that custodians can only order green clean products. With the planned implementation of ISO 14000 and ISO 14001 in 2012-13, management expects to be able to quantify the results current green clean initiatives and to plan for a reduction of the amount of chemicals used across the school board.

When asked about the last leading practice, management indicated that they plan on utilizing the expertise of cost consultants in future capital projects.

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 continue its efforts to develop an annual board improvement plan of its goals/ priorities that includes non-academic departments. Similar to what was accomplished for the student achievement strategic axis, the school board should also develop goals that are specific, measurable, achievable, relevant and timely for the overall strategic goals of the three other strategic axes within its accountability framework, namely recruitment/retention, public confidence and technological innovation.	Yes	TAO
2.	The school board should consider planning a review date for policies and directives that currently do not have one. This would allow the Director of Education to develop the review plan specified in the school board's internal policy, which also requires presenting to the board of trustees the various roles and responsibilities, required resources and staff, and the assessment strategy and deadlines for the policy reviews.	No	

HR Management and School Staffing/Allocation

Ref.	Recommendation	Follow-up Yes/No	Criteria
3.	Management should develop an annual HR departmental plan that incorporates measurable targets, specific timelines and identified responsibilities and that is aligned with the accountability framework. This would link departmental objectives and priorities with the school board's improvement plan, facilitate clear definition of roles, enable collaboration between the team members, and provide a general overview of the department's roadmap. This plan would also inform senior administration of the details of the activities and facilitate the annual reporting on accomplishments. Once the HR department's annual improvement plan is created, the school board could then consider submitting it to the business committee for approval at the same time as the periodic progress reports.	No	
4.	The school board should conduct periodic reviews of the insurance carrier (Administrative Services Only) that manages medical and dental claims, in order to ensure that the school board's claims are processed according to the plan's terms and conditions.	Yes	TAO
5.	The HR department should continue its efforts to introduce exit interviews for those who are leaving their positions.	No	
6.	The HR department should ensure that payroll processing is segregated from changes to employee data by modifying the access rights of its staff in the SAP system so that one employee alone cannot perform several transactions for the same operational cycle.	Yes	AR 1

Financial Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
7.	Management should develop an annual finance departmental plan that incorporates measurable targets, specific timelines and identified responsibilities, and that is aligned with the accountability framework. This would link departmental objectives and priorities with the school board's improvement plan, facilitate clear definition of roles, enable collaboration between the team members, and provide a general overview of the department's roadmap. This plan would also inform senior administration of the details of the activities and facilitate the annual reporting on accomplishments. Once the finance department's annual improvement plan is created, the school board could then consider submitting it to the	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
	business committee for approval at the same time as the periodic progress reports.		
8.	The finance department should implement processes to ensure compliance with financial policies, which could include periodic communication of the policies to the appropriate staff, as well as occasional assessments of staff compliance with the policies.	No	
9.	The finance department should regularly provide scheduled finance policy and procedures awareness, training and skills development educational sessions.	No	
10.	The school board should consider documenting the risks linked to the budget and formally sharing them with members of the executive and finance committees and trustees who are unable to attend meetings, so that they are also aware of the potential risks, the status of risks and proposed mitigation strategies.	Yes	AR 2
11.	The finance department should consider modifying the format of interim reports, according to the format suggested in section 4.3 of this report. This would contribute to a better understanding of financial information on year-to-date results.	Yes	TAO
12.	The school board should consider formalizing an independent internal audit function that would report to the audit committee. This would include an audit of financial and management controls for the entire school board and not just for school funds, as is currently the case. The finance department could start by identifying options for the mandate and scope of this function and the estimated cost for each option.	Yes	TAO
13.	Once the independent internal audit function is created, the school board should ensure that internal audit plans are clearly documented and recommendations are followed up and acted upon by management.	Yes	TAO
14.	Management and the board of trustees should consider including external advisors to contribute to the effectiveness of the audit committee.	Yes	TAO
15.	The school board should develop an investment policy in order to reduce its idle cash, in accordance to the Education Act.	No	
16.	The finance department should develop periodic reports on the Board's cash position and the results of future investment activities, and share them with the board of trustees.	No	
17.	The finance department should consider using electronic registration and payment systems for its non-grant revenues. For example, management could consider an electronic registration and payment system for its continuing education programs.	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
18.	The finance department should ensure that three-way matching (purchase order, receipt/invoice and inspection) is used for all of the school board's purchases, when appropriate.	Yes	AR 3
19.	The school board should consider extending the use of credit cards within the school board. The school board should develop a policy and specific directives on credit card use in order to document the current control practices and to specify conditions of use for new holders.	Yes	AR 3
20.	The finance department should continue to increase its use of electronic funds transfer (EFT) payments to all appropriate suppliers, to gain greater efficiency and minimize the risk of payments being altered prior to clearing the bank.	No	

School Operations and Facilities Management

Ref.	Recommendation	Follow-up Yes/No	Criteria
21.	Management should develop an annual plant department plan that incorporates measurable targets, specific timelines and identified responsibilities, and that is aligned with the accountability framework. This would link the plant department's objectives and priorities with the school board's improvement plan, facilitate clear definition of roles, enable collaboration between the team members, and provide a general overview of the department's roadmap. This plan would also inform senior administration of the details of the activities and facilitate the annual reporting on accomplishments. Once the plant department's annual improvement plan is created, the school board could then consider submitting it to the business committee for approval at the same time as the periodic progress reports.	No	
22.	The plant department should implement measures to ensure compliance with operational and facilities management policies. These processes should include periodic communication of the policies to the appropriate staff, as well as occasional assessments of staff compliance with the policies.	No	
23.	The plant department should establish cleaning standards in all the Board's schools to ensure consistent levels of service and monitoring at all sites. Once the standards are established, management should ensure that results are monitored, measured and reported annually.	No	

Ref.	Recommendation	Follow-up Yes/No	Criteria
24.	The plant department should go ahead with its plan of creating an inventory of cleaning and maintenance equipment to plan for equipment replacements.	Yes	ROI
25.	The school board should develop a comprehensive multi-year energy management plan that includes consumption reduction goals, key activities, and timelines for completion, success indicators and assigned responsibilities to complement the school board's energy conservation strategy.	Yes	TAO
26.	Once the school board has created its multi-year energy management plan, the plant department should officially provide formal annual reporting on the conservation savings achieved against the plan	No	