



Ministry of Education

**Northeastern Catholic
District School Board**

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

February 2012



reach every student



TABLE OF CONTENTS

| | |
|---|-----------|
| 1. INTRODUCTION | 1 |
| 2. STATUS AND IMPLEMENTATION UPDATE | 3 |
| 3. GOVERNANCE AND SCHOOL BOARD ADMINISTRATION | 4 |
| 4. HUMAN RESOURCE MANAGEMENT AND SCHOOL STAFFING/ALLOCATIONS | 7 |
| 5. FINANCIAL MANAGEMENT | 8 |
| 6. SCHOOL OPERATIONS AND FACILITIES MANAGEMENT | 11 |
| 7. SCHOOL BOARD ADOPTION OF NEW LEADING PRACTICES | 13 |
| APPENDIX A – SELECTION OF RECOMMENDATIONS..... | 16 |

1. Introduction

The Ministry is in the final stages 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 fourth edition of the Operational Review Guide, released to the sector in September 2010. These were not part of the original review process.

2. Status and Implementation Update

Introduction

The Northeastern Catholic District School Board Operational Review follow-up review took place on October 27, 2011, approximately 15 months after the release of the initial Operational Review report. The Deloitte Operational Review team conducted a teleconference with the Director of Education, Executive Assistant to the Director of Education, Chair of the Board, Manager of Financial Services, Manager of Plant, and the school board's Human Resources Generalist. In advance of the teleconference, the Deloitte team selected recommendations from the Operational Review Report and asked the board to provide an implementation status along with any related supporting material.

Summary of Recommendation Status

The school board has made progress in many of its recommendations since the completion of its original review in July 2010. Of particular note is the work done by the Finance Department in implementing recommendations such as the introduction of a PCard program and the updating of procurement policies and procedures. The school board has also engaged a third party consultant to help create a Disability Management program as part of its attendance support program.

There were thirty-nine recommendations made in the original report. The Operational Review team focused on twenty-two of the recommendations in the follow-up review. The selected recommendations and the corresponding criteria are listed in Appendix A.

Overall, senior administration has either fully implemented or has made significant progress on all of the recommendations chosen for follow-up.

3. Governance and School Board Administration

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| #1 Division of Duties and Responsibilities | |
| The school board should develop a formal policy that clearly delineates the division of duties and responsibilities between the board of trustees and the director of education, including the development of a code of conduct for trustees. This will ensure roles and responsibilities are clearly articulated and delineated and will help to support an effective working relationship. | In progress |
| #2 Strategic Plan | |
| The school board, using a consultative process, should develop and communicate a multi-year strategic plan that provides a framework for annual planning. | In progress |
| #3 Annual Operating Plan | |
| Once the overarching strategic plan is developed, the school board should develop a formal annual operating plan aligned with the Board's multi-year strategic goals. This will also enable all departments to track and report progress on their defined priorities and goals throughout the year. | In progress |
| #4 Succession Plan | |
| The school board should establish a formal succession plan to manage retirements and resignations of key managers and administrators. This should include senior staff in both academic and non-academic functions and would help build and sustain leadership capacity. | In progress |

#1 Division of Duties and Responsibilities

In response to the *Student Achievement and School Board Governance Act, Bill 177*, the school board stuck a Policy Committee comprised up of trustees and the Director of Education to update the Board's Procedural By-Law. The new by-law was passed June 17, 2011. A Code of Conduct for trustees has also been implemented as part of the school board's adoption of Bill 177. The updated by-law includes sections required by Bill 177. However, it does not explicitly outline or define the roles and responsibilities of the Director. The school board is encouraged to continue working towards the full adoption of Bill 177 and to clearly delineate the division of duties and responsibilities between the Board of Trustees and the Director of Education.

#2 Strategic Plan

The school board is continuing work to develop a strategic planning document. This initiative has been underway for some time. However responsibility for managing the process has shifted due to recent staffing changes in senior management. As a result of these staffing changes, the strategic planning process has moved away from its original timelines. During the initial stages of the strategic planning process, senior administration undertook a substantial consultation effort to reach out to and engage stakeholders from across the school board system. Consultations took the form of interviews, open house discussions and surveys. In total, approximately 100 individuals were consulted which included representatives from a variety of stakeholders including principals, staff, teachers, students and parents. The draft strategic plan outlines some initial strategic priorities as well as main pillars of support throughout the school board system

The school board has shown significant movement towards the adoption of this leading practice and is encouraged to continue in its efforts to finalize its multi-year strategic plan in line with the Ministry guidance. This plan should include both academic and operational priorities and provide a framework for annual operational planning for the entire school board as well as individual departments.

In January 2012, the Ministry will release *The Strategic Planner's Guidebook: A Resource Guide for Ontario School Boards* to the sector along with other resource materials to assist school boards in creating multi-year strategic plans. The Ministry will also be hosting a Provincial Conference in January 2012 which will focus on strategic leadership and planning for school boards. The school board is encouraged to utilize the tools and other resources provided by the Ministry and to seek further assistance, if needed.

#3 Annual Operating Plan

Management reported that the school board's annual operating plan is a work in progress and that it is tied to the current stage of the school board's strategic planning process. Although the operating plan is not officially in place, management is working towards meeting the school board's operating priorities set in 2010. Management has increased the frequency of senior management meetings, from monthly to bi-weekly meetings.

#4 Succession Plan

The school board has taken significant steps towards the development of a formal succession plan. However, as a result of recent senior management staffing changes and a temporary decrease in management capacity, the school board has been required to pause its succession planning efforts. Prior to this, succession planning work has included the development of the Catholic Leadership Discernment Program, offered in the test phase to aspiring leaders within academic staff. Management suggested that the pilot program was a success and once the program is reinstated, it will be expanded to include non-academic staff groups as well. Management also indicated that a number of positions in the school board administration have been flagged as risks because of the

critical nature of the position, the reliance on the skill set and knowledge of those individuals and the inability to replace them. Steps are being taken to help mitigate these risks as part of the succession planning process.

4. Human Resource Management and School Staffing/Allocations

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| #1 Departmental Plan | |
| The HR department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. | In progress |
| #2 Attendance Support Program | |
| Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups. | In progress |

#1 Departmental Plan

The department continues to work towards meeting updated departmental goals originally set out in the 2010 planning process. Management reports that a formal departmental plan has yet to be developed and that this is in part to the delay in the development of the school board-wide strategic and operating plans. Departmental management indicate they were heavily involved in the strategic planning process to this point and will in turn have a strong grasp on the departmental planning process once it is underway.

#2 Attendance Support Program

The school board is working towards implementing a full attendance support program and has taken appropriate steps towards this objective. The school board's Wellness Committee provides ongoing input into the development of school board-wide policies and procedures, including those directly impacting attendance supports. The school board is now in the process of implementing a Disability Support Program, which was developed with input from the Disability Committee and guided by a third party provider, namely School Board's Co-Operative Inc. Disability support training is being rolled out to principals and vice-principals. Through SBCI, the school board has base level data on staff disability trends to compare employee results as the program moves forward. Management suggests attendance support is the next pillar in the school board's HR program and that new attendance support procedures will be developed in early 2012.

5. Financial Management

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| #1 Annual Departmental Plan | |
| The finance department should consider developing an annual department plan aligned with the school board's annual operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. | In progress |
| #2 Budget Risks | |
| Management should consider enhancing the process of reporting on the school board's budget risks. | Completed |
| #3 Internal Audit | |
| Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector. | Completed |
| #4 Procurement Policies | |
| The school board should review and update its supply chain and procurement policies, ensuring that they are aligned to the Supply Chain Guidelines Version 1.0, communicated to staff with purchasing authority and periodically reviewed and updated. | Completed |
| #5 Competitive vs. Non-competitive Procurement | |
| Management is encouraged to develop procurement policies that clearly outline circumstances under which the school board will use competitive versus non-competitive procurement methods. | Completed |
| #6 Joint Purchasing | |
| Management should pursue opportunities for joint purchasing to increase purchasing power and minimize the cost of goods and services procured. | Completed |
| #7 PCards | |
| The school board should consider implementing the use of PCards for appropriate school staff. PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures and guidelines should be put in place to support the use of PCards. | In Progress |

#1 Annual Departmental Plan

Similar to HR, the Finance Department is waiting for the completion of the strategic plan and associated operating plans prior to setting departmental plans. Management indicate priorities from 2010 continue to be the areas of focus for the department.

#2 Budget Risks

Management took into consideration the recommendations of the original Operational Review report and have included information on budget risks as part of the budget briefing to the Board. A slide was included in the budget book that provided examples of major risks identified by management and the appropriate steps to mitigate these risks if they occurred. Management reports the inclusion of the budget risk information helped promote a well-rounded budget discussion at the Board level.

#3 Internal Audit

In accordance with the provisions mandated by the Ministry of Education, the school board has created an internal audit function. The regional internal audit team is based at the Sudbury Catholic District School Board. Management reports that the school board is working closely with the audit team and that the audits are still in the early stages and that risk assessments have not yet been completed.

#4 Procurement Policies

The school board has updated existing approved procurement policies and procedures to ensure alignment with the Supply Chain Guidelines (SCG) version 1.0. Some changes since the Operational Review report include the school board registering for the web-based procurement service, *Biddingo*. Policy #E-3 and Administrative Procedure APB009 outline procurement practices at the school board. Both the policy and the administrative procedure are currently under review as the school board works to incorporate and implement changes as a result of the Broader Public Sector (BPS) Procurement Directive which was released in April 2011.

#5 Competitive vs. Non-competitive Procurement

Management reports that current procurement guidelines were created to reflect the Supply Chain Guidelines and that these guidelines ensure a clear distinction between competitive and non-competitive procurement. Circumstances that are appropriate for emergency procurement are outlined in school board procedure and all emergency purchasing is closely monitored by management. The school board should ensure that all of its procurement policies and procedures are aligned with the SCG and new BPS Procurement Directive.

#6 Joint Purchasing

The school board has worked in recent years to update joint purchasing practices to increase its purchasing power and minimize the cost of goods and services procured.

Management reports that the school board is now making purchases through the Ontario Education Collaborative Marketplace (OECM) for school printers. The school board also plans to access preferential pricing through VOR agreements with the Ministry of Government Services.

#7 PCards

The school board has made progress in the implementation of a PCard program. Management has worked with other school boards to establish best practices and has since changed credit card providers. The school board has changed to a vendor that is providing PCard services to other school boards around the province. Work is underway between the banking vendor and the finance department to align electronic systems so that PCards can be implemented smoothly into school board systems. It is reported that software issues have caused some minor delays in the process. The school board is also considering new accounting software that will be able to integrate with the PCard system and that the intention is to implement a PCard pilot program for some principals and custodians within the school year.

6. School Operations and Facilities Management

| Operational Review Recommendation | Implementation Update |
|--|-----------------------|
| #1 Annual Departmental Plan | |
| The plant department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. | In progress |
| #2 Equipment Inventory | |
| The plant department should develop and maintain an inventory for its major cleaning and maintenance equipment. | In progress |
| #3 Track Energy Consumption | |
| The school board should develop a system to track consumption, budget expenditures, and identify opportunities for further energy management savings. | Not implemented |
| #4 Environmental Policy | |
| The school board is encouraged to develop an overarching environmental policy that addresses both environmental education and responsible management. | Not implemented |

#1 Annual Departmental Plan

The Manager of Plant suggests that he is waiting on the completion of the school board's overall strategic plan prior to developing the Facility Departmental Plan. Management suggests work is undertaken in line with the annually refreshed five year capital plan.

#2 Equipment Inventory

The Manager of Plant continues to work with specific Ministry initiatives that require the cataloguing of equipment. However, it is suggested that because of staff capacity, the department has not undertaken a full audit of all major cleaning and maintenance equipment. Longstanding knowledge of key departmental staff have helped the school board informally track major pieces of equipment. It was indicated that the IT department has recently purchased an inventory assessment tool which could eventually be used to track major pieces of maintenance and custodial equipment. The school board is encouraged to continue in its efforts to develop and maintain an inventory for its major cleaning and maintenance equipment.

#3 Track Energy Consumption

The school board does not currently have the capacity to track details of energy consumption at the different school sites across the school board's wide geographic area. Departmental management does monitor utility bills for discrepancies and has been provided with a login for the Utility Consumption Database (UCD) but have not accessed data from the UCD as yet.

The school board should use the 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. Energy consumption data will also help management refine and update its energy management plan in the future.

The school board is encouraged to continue with its efforts to finalize its energy management plan. In addition, 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 by the Board of Trustees and management should provide formal reporting to the Board on its energy conservation projects and as well as any savings achieved against its multi-year energy management plan, once it is finalized.

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.htm

In addition, successful conservation initiatives currently underway by the school board should be communicated across all schools and with other school boards, to enhance the importance of energy conservation across the entire system.

#4 Environmental Policy

The school board is working on numerous energy efficiency projects, including solar panels which are feeding energy back into the grid and providing the school board with revenues. The school board has reached a milestone in that all their cleaning supplies in custodial services are "green" or environmental friendly. Management suggests there has not been sufficient staff capacity within the department to develop an overarching environmental policy. The school board is encouraged to develop an overarching environmental policy that would address both environmental education and responsible management. This policy would help raise awareness and influence behaviour for key stakeholders, help contribute to the school board's environmental objectives and support existing environmental practices and initiatives.

7. School Board Adoption of New Leading Practices

The following leading practices were added or amended for the Fourth Edition of the Operational Review Guide that was 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 2010 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</i> , Bill 177. | In progress |

The school board is currently working towards meeting the requirements of Bill 177. It is reported that a code of conduct has been implemented as well as some changes to procedural bylaws regarding specific roles and responsibilities. Management suggests that there is high level discussions taking place regarding the role of the Board as a governing body, and that the full adoption of some components of the Bill will require continued training and communication with the Board. Some practices, such as reporting on new hires to the Board (as a motion for approval) or providing a detailed cheque register to the Board should be changed. Management is encouraged to continue working with the Board towards the full adoption of Bill 177 and to ensure all practices and policies are in line with the current legislative requirements. The school board is also encouraged to clearly delineate the division of duties and responsibilities between the Board of Trustees and the Director of Education.

HR Management and School Staffing/Allocation

| New Leading Practice | Adopted? |
|---|----------|
| 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 |

The school board has recognized the implications of Bill 177 and has stated that trustees no longer sit on hiring panels. The school board policy has been updated to reflect this leading practice.

The school board maintains processes to identify and remove discriminatory biases and systemic barriers in staff recruitment, selection, hiring, mentoring, and promotion of staff. An equity policy is in place at the school board and there are requirements of gender representation on all hiring panels.

The Board does not play a direct role in labour negotiations. It was noted that this practice was in place approximately four years ago. However at present and in line with Bill 177, trustees provide guidance regarding the parameters within which bargaining should take place.

Financial Management

| New Leading Practice | Adopted? |
|--|----------|
| 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 adopted and maintains procurement guidelines that are aligned with the mandatory elements of the Supply Chain Guideline (SCG) v1.0. For example, management reports that the school board has instituted procedures regarding emergency purchasing. Included in the school board’s procurement guidelines is clear language that outlines the levels of purchasing authorization which are commensurate to job roles and all related responsibilities.

Operations and Facilities Management

| New Leading Practice | Adopted? |
|--|----------|
| 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 |

| New Leading Practice | Adopted? |
|--|----------|
| 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 |

The school board maintains a number of agreements with external community partners including the YMCA and daycare providers. The approved facility partnership policy lays out requirements regarding all long-term rentals. The Community Use of School Coordinator manages the school booking system for Community Use of Schools which is available on the public website. The school board has an approved community use of schools policy and works closely with all community use partners to ensure an ongoing positive and beneficial relationship for all stakeholders.

Management has an effective process in place to monitor and control construction project costs. The Manager of Plant works to personally project manage all major construction or renovation projects. In addition to these responsibilities, the Manager of Plant also oversees the costing of projects. A cost consultant is not retained and management reports the long standing experience of the school board staff provides a strong and appropriate check and balance system regarding contractor costing. It was also suggested that past experience with cost consultants have not been financially efficient or effective.

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.

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|---|--|---------------------|----------|
| Governance and School Board Administration | | | |
| 1. | The school board should develop a formal policy that clearly delineates the division of duties and responsibilities between the board of trustees and the director of education, including the development of a code of conduct for trustees. This will ensure roles and responsibilities are clearly articulated and delineated and will help to support an effective working relationship. | Yes | TAO |
| 2. | The school board, using a consultative process, should develop and communicate a multi-year strategic plan that provides a framework for annual planning. | Yes | TAO / SP |
| 3. | Once this overarching strategic plan is developed, the school board should develop a formal annual operating plan aligned with the Board's multi-year strategic goals. This annual operating plan should cover all aspects of its non-academic operations, including human resources, financial management, and facilities management. This will also enable all departments to track and report progress on their defined priorities and goals throughout the year. | Yes | TAO |
| 4. | Senior administration should report to the Board of Trustees annually on the status and outcomes of the school board strategic plan and annual operating plan, once they are developed. | No | |
| 5. | The school board should consider establishing a formal refresh cycle for its policies, to ensure periodic review of all policies across functional areas. This could include forming a policy committee to consider policies for review or development. | No | |
| 6. | The school board should establish a formal succession plan to manage retirements and resignations of key managers and administrators. This should include senior staff in both academic and non-academic functions and would help build and sustain leadership capacity. | Yes | TAO |

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|---|---|---------------------|-----------|
| HR Management and School Staffing/Allocation | | | |
| 7. | The HR department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. | Yes | TAO / ROI |
| 8. | Management should continue to develop a comprehensive attendance management program, including policies and procedures to address specific categories of absenteeism. This will provide management with a consistent and structured approach to improve attendance across all employee groups. | Yes | TAO |
| 9. | Management should periodically report to the Board and senior management on the effectiveness of its attendance management program, once it is in place. | No | |
| 10. | Management should consider developing staff satisfaction surveys, which should include all employee groups. This would improve communication with staff, and provide input for professional development plans and HR policy. | No | |
| 11. | Management should consider developing a formal plan for conducting exit interviews. These interviews would provide input for HR policy as well as process and program improvement. | No | |
| Financial Management | | | |
| 12. | The finance department should consider developing an annual department plan aligned with the school board's annual operating plan and overall strategic direction. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. | Yes | TAO / SP |
| 13. | Management should consider enhancing the process of reporting on the school board's budget risks using the suggested steps outlined in section 4.2 of this report. The development of a single risk plan/report would identify and document all significant risks on a periodic basis and include strategies to mitigate the risks of spending beyond authorized and budgeted levels. | Yes | ROI |
| 14. | Management should consider establishing an internal audit function giving consideration to the emerging Ministry direction to establish regional models for internal audit across the school board sector. | Yes | TAO / SP |
| 15. | When the school board establishes an internal audit function, it should ensure any internal audit plans are clearly documented and that internal audit report recommendations are followed up and acted upon by management. | No | |

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|--|--|---------------------|-----------------------|
| 16. | The school board should consolidate cash management activities with a single institution, where feasible. | No | |
| 17. | Management should periodically report to the Board on the performance of the school board's investment activity and develop an investment policy in accordance with the Education Act. | No | |
| 18. | Management should ensure adequate controls are in place to safeguard non-grant revenue and coordinate the annual reporting of revenues and expenditures from all sources. | No | |
| 19. | The school board should review and update its supply chain and procurement policies, ensuring that they are aligned to the Supply Chain Guidelines Version 1.0, communicated to staff with purchasing authority and periodically reviewed and updated. | Yes | AR2 / ROI / TAO |
| 20. | Management is encouraged to develop procurement policies that clearly outline circumstances under which the school board will use competitive versus non-competitive procurement methods. | Yes | AR2 / ROI / TAO |
| 21. | Management should pursue opportunities for joint purchasing to increase purchasing power and minimize the cost of goods and services procured. | Yes | ROI / TAO |
| 22. | Management is encouraged to develop guidelines that ensure purchasing authorization levels are commensurate with job roles and responsibilities and that such levels are monitored for compliance by a supervisor or department head. | No | |
| 23. | The school board should consider implementing the use of PCards for appropriate school staff. PCard use can reduce the volume of supplier invoices to be processed and can be a more efficient means of local purchasing. Appropriate control procedures and guidelines should be put in place to support the use of PCards. | Yes | ROI / TAO |
| 24. | Management is encouraged to implement an electronic supplier interface for ordering, processing, and payment. This is an opportunity for increased process efficiencies. | No | |
| 25. | Management should continue to explore additional Electronic Fund Transfers (EFT) opportunities to maximize efficiencies. | No | |
| School Operations and Facilities Management | | | |

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|--|---------------------|-----------|
| 26. | The plant department should consider developing an annual department plan aligned with the school board's operating plan and overall strategic directions. This will enable the department to track and report the progress of its defined priorities and goals throughout the year. | Yes | TAO / SP |
| 27. | The school board should implement cleaning standards for schools and develop a standard process to monitor, manage and report on results. Once this in place, management should also report to senior administration on the results of the compliance reviews. | No | |
| 28. | The plant department should develop and maintain an inventory for its major cleaning and maintenance equipment. | Yes | TAO |
| 29. | Management should investigate the cost-benefit of implementing a new work order system to streamline the management, dispatch, tracking and reporting of facility renewal and general maintenance work orders. | No | |
| 30. | The school board is encouraged to establish a multi-year energy management plan that incorporates measures to be implemented and the tools to monitor and manage the plan. | No | |
| 31. | The school board should enhance its procurement policy to promote the procurement of energy efficient products and services where feasible and support energy management goals. | No | |
| 32. | Successful conservation techniques currently used by the school board should be communicated across all schools and with other school boards, to enhance recognition of energy management across the system. | No | |
| 33. | Management should provide formal annual reporting to the Board on the energy conservation savings achieved against the plan once it has been developed. | No | |
| 34. | The school board should develop a system to track consumption, budget expenditures, and identify opportunities for further energy management savings. | Yes | TAO / ROI |
| 35. | The plant department should work with its major utility providers to consolidate billings for schools to one periodic invoice per utility and use the Ministry's Utility Consumption Database to help consolidate their billing and track energy consumption. | No | |
| 36. | The school board is encouraged to develop an overarching environmental policy that addresses both environmental education and responsible management. | Yes | TAO / ROI |

| Ref. | Recommendation | Follow-up Yes/No | Criteria |
|------|---|---------------------|----------|
| 37. | The school board should develop a security strategy reflecting the security and student safety policies and ensuring compliance with associated statutory security requirements. | No | |
| 38. | The school board should develop, implement and monitor a health strategy that reflects the board's health policies and procedures and ensures the school board is in compliance with statutory health requirements. | No | |
| 39. | In constructing, acquiring, operating and managing school facilities, the school board is encouraged to be guided by the principles outlined in the <i>Ontario Green Energy Act, 2009</i> . | No | |