

# Chapter 1

Ministry of Education

## Section 1.12

# School Boards' Management of Financial and Human Resources

Follow-Up on VFM Section 3.12, 2017 Annual Report

### RECOMMENDATION STATUS OVERVIEW

	# of Actions Recommended	Status of Actions Recommended				
		Fully Implemented	In the Process of Being Implemented	Little or No Progress	Will Not Be Implemented	No Longer Applicable
Recommendation 1	1	0.25	0.5	0.25		
Recommendation 2	2	0.5	1	0.5		
Recommendation 3	3	0.75	0.25	2		
Recommendation 4	2	1.50		0.5		
Recommendation 5	1	0.25	0.5	0.25		
Recommendation 6	4	1.75	1.25	0.75	0.25	
Recommendation 7	2	1		1		
Recommendation 8	1			1		
Recommendation 9	4	0.75	1.25	2		
Recommendation 10	1	1				
Recommendation 11	2	1.5	0.25	0.25		
<b>Total</b>	<b>23</b>	<b>9.25</b>	<b>5</b>	<b>8.5</b>	<b>0.25</b>	<b>0</b>
<b>%</b>	<b>100</b>	<b>40</b>	<b>22</b>	<b>37</b>	<b>1</b>	<b>0</b>

## Overall Conclusion

As of October 30, 2019, the school boards we audited in 2017 (Toronto Catholic District School Board, Hamilton-Wentworth District School Board, Halton Catholic District School Board, and Hastings and Prince Edward District School Board)

had collectively fully implemented 40% of actions we recommended in our 2017 Annual Report. The school boards have made progress in implementing an additional 22% of the recommendations.

The school boards have fully implemented recommendations such as to implement an objective method to allocate staffing resources to special-education students based on needs; to

collaborate on group purchasing arrangements to reduce the costs of goods and services; and to implement expense coding into all financial information systems.

However, the school boards have made little progress on 37% of the recommendations, including hiring and training staff who specialize in the exceptionalities of their special needs students; establishing and publicly reporting on key academic and non-academic performance indicators for special needs students to track improvement for each type of exceptionality; and establishing reasonable timelines for completing psychological and speech and language assessments.

The status of actions taken on each of our recommendations is described in this report.

## Background

There are 72 publicly funded district school boards in Ontario responsible for overseeing elementary and secondary education for about 2 million students. In the 2018/19 school year, school boards were allocated \$25 billion (\$23 billion in 2016/17) by the Ministry of Education (Ministry), of which the majority was used at the discretion of individual boards.

For the purpose of our audit in 2017, we visited four school boards in southern Ontario—Toronto Catholic District School Board, Hamilton-Wentworth District School Board, Halton Catholic District School Board, and Hastings and Prince Edward District School Board.

We found that the boards we visited used funding restricted by legislation for the purposes for which it was provided. However, funding provided for specific purposes, but not restricted by legislation, was not always used for the specific purposes intended. School boards often used a portion of this money for teacher salaries and benefits and special-education program costs. From the 2011/12 to the 2015/16 school year, boards experienced added

financial pressures because of an increase in sick days by employees.

The following were some of our specific concerns regarding school boards' management of financial and human resources:

- From the 2011/12 school year to the 2015/16 school year, three of the four boards we visited noted an increase in employee sick days ranging from 11% to 40%. Over the same five-year period, for three boards for which information was readily available, salary costs paid to employees while they were off sick increased by 32% to \$42.7 million in the 2015/16 school year.
- The Ministry provides funding for students at risk of low academic achievement through the Learning Opportunities Grant. The boards have discretion on how they can spend much of this funding. We noted that one school board used only 50% of the \$46.5 million it received for at-risk students, while the remaining funds were used to support shortfalls in teacher salaries and special-education funding.
- The Ministry provides funding to all English school boards for English as a second language/English literacy development. For the 2015/16 school year, one school board used 58% of the \$23.9 million it received for English as a second language students, and the remainder was used to alleviate cost pressures in other areas.
- *The Education Act* (Act) requires that boards allocate resources to improve student achievement in areas where students are performing below provincial benchmarks. We found that only one of the boards we visited attempted to create smaller classes in schools with lower student achievement. The other boards allocated teaching positions based on meeting provincial class size restrictions.
- All four boards we visited had long lists of students waiting to be assessed or served by professionals in the areas of psychology and speech and language. For three of the four

boards, 24% or more of the students on the psychological services wait lists had been waiting for more than a year. In addition, two boards had students waiting more than a year for speech and language assessments.

- None of the four boards we visited completed the two mandatory appraisals for all new teachers within 12 months of being hired, as required under the Act. The lack of timely appraisals impacts the new teachers' ability to receive feedback and seek the timely professional development required to be successful in the profession.

We made 11 recommendations, consisting of 23 action items, to address our audit findings. Although the recommendations were aimed at the four school boards we visited, we urged other school boards to consider implementing them to help them better manage their financial and human resources. We received commitment from the four school boards we visited that they would take action to address our recommendations.

## Status of Actions Taken on Recommendations

We conducted assurance work between May 2019 and August 2019. We obtained written representation from the directors of education of the Halton Catholic District School Board, the Hamilton-Wentworth District School Board, the Hastings and Prince Edward District School Board and the Toronto Catholic District School Board that effective November 8, 2019, they have provided us with a complete update of the status of the recommendations we made in the original audit two years ago.

## Significant Increase in Sick Days Causing Financial and Resource Allocation Pressures for Boards

### Recommendation 1

*To reduce the rising direct and indirect costs associated with sick days, we recommend that school boards develop and implement effective attendance support programs that can include timely and accurate absence reporting, tracking and data analysis, and early identification of illness or injury to allow for early intervention for the safe return to work.*

**Status:** Halton Catholic: Little or no progress.

**Hamilton-Wentworth:** In the process of being implemented by the end of the 2020/21 school year.

**Hastings and Prince Edward:** Fully implemented.

**Toronto Catholic:** In the process of being implemented by the end of the 2019/20 school year.

### Details

In our 2017 audit, we reported that based on a study of approximately 50 school boards, sick days for school board employees increased 29% over the five-year period ending in the 2015/16 school year. We further reported school boards had been ineffective in addressing the increase in sick days. Factors mentioned that prevented boards from effectively managing absenteeism included the design of the centrally negotiated sick leave plan, lack of effective attendance support programs, a lack of clear accountability for monitoring sick days, and a lack of commitment from the senior management of boards for managing the problem.

In our follow-up, we found that for 57 school boards participating in an absence study, the average number of sick days per permanent school board employee increased 6%, from 11.60 days in the 2015/16 school year to 12.35 days in the 2017/18 school year (latest available information). The average number of sick days increased for all but one employee group. For the four boards we visited during our 2017 audit, one board saw an improvement (decrease) in their employee sick

days over the same time period and three boards saw a worsening (increase) in sick days.

**Halton Catholic:** The average sick days per permanent employee increased from 11.03 in the 2015/16 school year to 12.57 in the 2017/18 school year, and now exceeds the average sick days for the 57 boards in the study. This school board has an Attendance Support Program to help improve employee attendance that was last revised in September 2017. Two Attendance Support Officers provide early intervention and facilitate early return to work. The Attendance Support Program has three steps, with each having successively more intensive supervision. However, the Program has not been effective in reducing the number of sick days. As noted above, the average sick days have been increasing to the point where in 2017/18 the number of sick days exceeded the average sick days of the 57 boards in the study.

**Hamilton-Wentworth:** The average sick days per permanent employee increased from 13.39 days in the 2015/16 school year to 15.05 in the 2017/18 school year. The board also provided us with preliminary results for the period September to April in the 2018/19 school year, which shows improvement in the number of sick days for more than half of the employee groups. In July 2018, this board hired an external consultant to assess its current absence management program. The consultant's report concluded that the board's program was not effective and required significant improvement. The consultant also prepared an action plan to help the board implement its recommendations. The plan is to be implemented over approximately two school years beginning in September 2019. At the time of our follow-up, the implementation plan had been approved by the board of trustees. The board had also developed a new Employee Attendance Management Policy and Procedures.

**Hastings and Prince Edward:** The average sick days per permanent employee improved slightly from 11.61 days in the 2015/16 school year to 11.56

in the 2017/18 school year and is better than the average sick days for the 57 school boards participating in the absence study. In January 2019, the board created the position of Wellness and Disability Management Officer to be responsible for planning, co-ordinating, implementing and evaluating proactive and cost effective absence-management strategies. Specific functions of this position include tracking and analyzing attendance data, identifying and monitoring the common causes of absenteeism, communicating employee absence concerns to key stakeholders, monitoring the progress of absent employees and facilitating their return to work, implementing well-being and attendance intervention strategies based on leading practices and addressing employees with unacceptable attendance. Since our audit, this board has also updated procedures regarding its Accommodation and Return to Work Program and its Wellness and Support Program.

**Toronto Catholic:** The average sick days per permanent employee increased from 13.54 days in the 2015/16 school year to 15.09 in the 2017/18 school year. Since our audit, this board has reorganized its sick leave and disability department by increasing the number of return-to-work officers (from one to five) and disability case specialists (from four to five). The board has also contracted with an external consultant to help it implement case management procedures related to medical documentation, return to work timelines and appropriate accommodations for employees. Changes to its information technology system now allow it to capture real-time absence data for all employee groups; and automatically send and request completion of medical forms to employees after five consecutive days of absence. The board has also hired a Chief of Mental Health, part of whose mandate will be to initiate a staff well-being program, and continues to pay for counselling services through an employee assistance program. The changes are expected to be fully effective by the end of the 2019/20 school year.

## Opportunities to Improve Teaching are Missed Because of Delays in Teacher Performance Appraisals

### Recommendation 2

To better ensure staff requiring additional training and/or assistance to be more effective in their job receive it, we recommend that school boards:

- put in place an effective performance appraisal system for all groups of employees, including superintendents;

**Status: Halton Catholic:** In the process of being implemented by December 2019.

**Hamilton-Wentworth:** In the process of being implemented by September 2020.

**Hastings and Prince Edward:** Fully implemented.

**Toronto Catholic:** In the process of being implemented by December 2019.

### Details

During our audit we noted that although there were requirements to evaluate the performance of teachers, school administrators and directors of education, there was no requirement at any of the school boards we visited to evaluate the performance of superintendents. In our follow-up, we found the following:

**Halton Catholic:** The board told us that performance appraisal processes are in place for most employee groups, but not all (for example, international language groups and English as a second language). The board informed us that it plans to have an appraisal process in place for these employee groups by December 2019.

**Hamilton-Wentworth:** The board has a performance appraisal process in place for teachers, principals, vice-principals, and the director of education. The board implemented an appraisal process for superintendents in September 2018. At the time of our follow-up, the board was reviewing its appraisal process for other employee groups, such as educational assistants, English as a second language

instructors and psychologists, which it expects to be updated and implemented by September 2020.

**Hastings and Prince Edward:** The school board has processes to evaluate educators (permanent and occasional teachers), administrators and support staff. Within 20 days of the start of the school year, the Human Resource department sends out a list of teachers, principals and vice-principals scheduled to be appraised during the school year. The board uses the Ministry template for performance measure for supervisory officers. We also noted that the appraisal process for teachers was discussed in 2019 at school committee meetings on learning and leadership to identify strategies and solutions for any concerns with the process.

**Toronto Catholic:** Since our audit, the board formalized an appraisal process for supervisory officers and was piloting an appraisal system for all non-union management employees. The pilot began in February 2019 and the board expects to fully implement the appraisal process for non-union management by December 2019. The board also revised the assessment process for the director of education. Under the new process, the director of education will obtain feedback from trustees and from surveys provided to senior board staff and external leaders in the community.

- complete performance evaluations as required.

**Status: Halton Catholic:** Little or no progress.

**Hamilton-Wentworth:** In the process of being implemented by September 2021.

**Hastings and Prince Edward:** Fully implemented.

**Toronto Catholic:** Little or no progress.

### Details

In our 2017 audit, we found that three of the four boards we visited completed at least 90% of appraisals for experienced teachers within the required five-year period. However, none of the boards we visited completed the two mandatory appraisals for all new teachers within 12 months of

being hired, as required under the *Education Act*. As well, we noted cases at two school boards where principals and vice-principals did not receive performance appraisals in the period required.

In our follow-up, we found the following:

**Halton Catholic:** The board does not have a centralized system to monitor performance appraisals. The board told us that superintendents monitor performance appraisals for principals, vice-principals and teachers as part of school improvement visits.

**Hamilton-Wentworth:** According to information provided by the board, for the 2017/18 school year (latest information available), performance appraisals were completed on time for 60% of experienced teachers (76% at the time of our audit), 78% of new teachers (81% at the time of our audit) and 33% of principals and vice-principals (68% at the time of our audit). The board's focus has been on tracking and monitoring the rates of completion for teacher evaluations. The board also plans to expand its focus on the completion of principal and vice-principal assessments in 2019/20, and by September 2021 the board expects to achieve close to 100% completion rate of performance appraisals for all employee groups.

**Hastings and Prince Edward:** For the 2017/18 school year, the board completed 100% of appraisals for principals, vice-principals and supervisory officers. The board also completed 79% of teacher appraisals (for new and experienced teachers combined). An additional 16% of teachers were not evaluated because they were on leave or retired, leaving 5% of teacher appraisals outstanding. At the time of our audit, this board was completing virtually all performance appraisals on a timely basis.

**Toronto Catholic:** According to summary data provided by the board for the 2018/19 school year, performance appraisals were completed on time for 95% of new teachers (96% at the time of our audit), 67% of experienced teachers (90% at the time of our audit), 91% of principals (85% in 2016/17) and 83% of vice-principals (61% in

2016/17). On an overall basis, the completion rates for performance appraisals over the past three years for all teachers combined has not changed; for 2018/19 the board completed 82% of all required teacher performance appraisals compared with 80% in 2017/18 and 83% in 2016/17.

### Recommendation 3

*To ensure teachers are receiving evidence-based professional development that focuses on student achievement, we recommend that school boards:*

- *have all schools complete the school improvement plans based on their student achievement results and achievement gaps;*

**Status: Halton Catholic: Little or no progress.**

**Hamilton-Wentworth: Fully implemented.**

**Hastings and Prince Edward: Little or no progress.**

**Toronto Catholic: Fully implemented.**

### Details

In our 2017 audit, we found that all schools had not submitted an annual school improvement plan to their board that focused on improving student achievement through evidence-based professional development for their teachers.

At the time of our follow-up, we found:

**Halton Catholic:** The latest available school improvement plans posted on the board's website were for 2015/16 or earlier. The latest available school improvement plans on the websites for a sample of schools we selected were for the 2017/18 school year. Nonetheless, the school improvement plans we saw did not contain plans for professional learning to improve student achievement. In October 2019, the board rolled out a new school improvement plan template that requires schools to look at the learning needs of both students and teachers, and at what instructional practices support student achievement. The tool is intended to help schools identify where additional learning is required by staff.

**Hamilton-Wentworth:** The board provided us with a template for completing school improvement plans that included a section for the school to detail plans for professional learning, including the type of instructional practice to be focused on during professional learning and how the impact of educator learning would be measured. We reviewed a sample of school improvement plans for 2018/19 and noted that they included details of professional learning planned for the school year.

**Hastings and Prince Edward:** The board had not published school improvement plans on the board's website. We had the school board send us a sample on school improvement plans for our review and noted that they did not include details of professional learning planned for the year.

**Toronto Catholic:** Since our audit, the board's template for school improvement plans was updated to contain a section on the professional development needs of staff in relation to improving student achievement, and a plan for how those needs would be met in the year.

- *review and analyze all school improvement report-backs to reconcile the actual training to the school improvement plans;*

**Status: Halton Catholic: Little or no progress.**

**Hamilton-Wentworth: Little or no progress.**

**Hastings and Prince Edward: Little or no progress.**

**Toronto Catholic: Little or no progress.**

### Details

During our 2017 audit, we found little evidence that annual school improvement plans submitted to school boards had been reviewed by superintendents to ensure that the training provided to teachers actually occurred in areas identified through student achievement gaps.

At the time of our follow-up, we found:

**Halton Catholic:** The board informed us that each school was developing and implementing

a Professional Learning Plan to accompany its school improvement plan goals. The Professional Learning Plan is expected to provide the board and its schools with the professional learning (that is, teacher training) that is required to address and support needs identified through the school improvement plans.

**Hamilton-Wentworth:** The school board has not taken action to address this recommendation.

**Hastings and Prince Edward:** The school board has not taken action to address this recommendation.

**Toronto Catholic:** The board implemented a new monitoring process for its school improvement learning plans in 2018/19. The plan included more check-in points between principals and area superintendents. For example, in January/February 2019, all principals presented their school improvement plan and progress to date to a team of reviewers comprising senior academic staff at the board, such as area and central superintendents, central co-ordinators, the associate director of academic affairs and the director of education, for feedback. The principals presented their final summary of achievement to senior staff in June 2019. However, based on our review of a sample of final reports submitted by schools, the training taken by teachers at a school was not identified and reconciled with student needs previously identified in the school improvement plan.

- *monitor student achievement in the areas where professional development was provided to measure effectiveness of the training and report these results publicly.*

**Status: Halton Catholic: Little or no progress**

**Hamilton-Wentworth: In the process of being implemented by the end of the 2019/20 school year.**

**Hastings and Prince Edward: Little or no progress**

**Toronto Catholic: Fully implemented.**

### Details

Our 2017 audit found that school boards did not monitor the impact that classroom teacher training was having on student achievement.

We found the following in our follow-up:

**Halton Catholic:** The board is measuring teacher satisfaction with the training through surveys. However, the board continues to not monitor the impact of teacher professional development on student achievement.

**Hamilton-Wentworth:** The board has created a student progress tracker template to monitor student achievement in the priority areas identified by the board. It expects to start using the template in the 2019/20 school year.

**Hastings and Prince Edward:** The school board has not taken action to address this recommendation.

**Toronto Catholic:** The board informed us that area superintendents attend school-organized professional learning sessions to ensure that the sessions address student needs and school goals. The focus is on schools identified as needing more support. In addition, the board's research department created a template for superintendents to monitor the schools' progress to each of the goals set in the Board Learning and Improvement Plan. Reporting against the goals and targets outlined in the Board Learning and Improvement Plan was presented to the board of trustees and publicly released in October 2019.

## Allocation of Staffing Resources

### Recommendation 4

*In order to support student achievement and effective stewardship of resources, we recommend that school boards:*

- *where needed, allocate additional teacher and other supporting resources to schools with lower student achievement;*

**Status: All four boards: Fully implemented.**

### Details

In our 2017 audit, we found that decisions on allocating teaching resources to schools were based primarily on meeting class-size restrictions. Only one board that we visited, Hamilton-Wentworth, assigned more teachers to elementary schools with lower academic achievement; it used smaller class sizes than stipulated in regulation. Another two boards were using teaching consultants to provide instructional coaching to classroom teachers who requested coaching or were identified by the school principal to receive it.

In our follow-up, we found:

**Halton Catholic:** The board allocates itinerant teacher coaches to schools to support student achievement. The board has five coaches for its 54 schools.

**Hamilton-Wentworth:** In the 2018/19 school year, the board allocated additional supports—such as reading specialists, math facilitators and literacy coaches—to the 20 elementary schools identified as being high priority due to student achievement and socio-economic status, and to secondary schools identified as having lower graduation rates and lower achievement in Educational Quality and Accountability Office (EQAO) testing (Grade 9 math test and Grade 10 literacy test).

**Hastings and Prince Edward:** In the 2018/19 school year, the board provided a variety of teaching consultants (approximately 16 FTEs in total) to support classroom teachers and improve student achievement. Examples of teaching supports included resource teachers or co-ordinators in the areas of elementary and secondary mathematics and literacy, and Student Success Leads who met regularly with elementary principals to improve teaching in mathematics.

**Toronto Catholic:** The board allocated additional staffing for reading intervention programs to schools with the highest needs based on demographics and low achievement. It also allocated math facilitators to schools designated as intensive support schools. The board also provided mentors and coaches in reading and math to support teaching staff. In the last two school years, it provided additional block funding to select schools based on demographic factors, achievement and local indicators, particularly income data. In 2018/19, it distributed \$2 million in budget enhancements to 91 schools (15 secondary and 76 elementary). Twenty percent of the funds were to be spent on materials that support teaching instruction, 20% for mitigating poverty and 60% on locally determined needs.

- *monitor the impact and effectiveness of the additional resources on student achievement and make adjustments where desired results are not achieved.*

**Status: Halton Catholic:** Little or no progress.

**Hamilton-Wentworth:** Little or no progress.

**Hastings and Prince Edward:** Fully implemented.

**Toronto Catholic:** Fully implemented.

#### Details

**Halton Catholic:** The board informed us that program staff and a group of administrators will be participating in a two-day workshop on assessing the impact of professional learning. This learning is expected to help the board develop system monitoring that addresses the goal or intended outcome of the professional learning, as well as a means of measuring the impact on student success.

**Hamilton-Wentworth:** The board prepares a Student Learning and Achievement Report for the Board of Trustees where it reports on the change in student achievement for up to three years. Progress is monitored by tracking the change in average final grades, EQAO results, and high school graduation rates. For the elementary school system, the

board tracks results in total and separate for high priority schools that were provided with additional resources. However, at the time of our follow-up, the board was not reporting results separately for secondary schools that were provided with additional resources.

**Hastings and Prince Edward:** The results of strategic uses of resources are now monitored and measured through the School Improvement Plans for Student Achievement and Well-being and the Board Improvement Plan for Student Achievement and Well-being. The latter document summarizes the impact of major initiatives on student learning and outlines next steps.

**Toronto Catholic:** The board tracks EQAO results separately for the 91 schools (76 elementary and 15 secondary) that received additional resources. It compares the EQAO results for those schools against the provincial average and the average for the board as a whole.

## School Boards Redirecting Funding Intended for At-Risk Students and Students Not Fluent in the Language of Instruction

### Recommendation 5

*To ensure funding for specific education priorities are used for their intended purposes, we recommend that school boards focus the use of the funding on evidence-based areas where the at-risk students and English-language learners are performing below provincial standards.*

**Status: Halton Catholic:** Fully implemented.

**Hamilton-Wentworth:** In the process of being implemented by the 2020/21 school year.

**Hastings and Prince Edward:** In the process of being implemented by the 2020/21 school year.

**Toronto Catholic:** Little or no progress.

### Details

In our 2017 audit, we reported that school boards have discretion on how to spend 65% of the funding allocated for special education priorities. Consequently, school boards were redirecting funding intended for at-risk students and students not fluent in the language of instruction. For example, for the 2015/16 school year, one board spent only 50% of the \$46.5 million it received for students at-risk of low academic achievement and 58% of the \$23.9 million it received for ESL students. The remaining funds were used to support shortfalls in funding for teacher salaries and special education programs.

In our follow-up, we found:

**Halton Catholic:** For the 2017/18 school year, the school board reported spending 91% of the government funding allocated for students at risk of low academic achievement and 86% of funding allocated for ESL students on those purposes. In comparison, for the 2015/16 school year (last completed fiscal year at the time of our audit), the school board reported spending 96% of the government funding allocated for students at risk of low academic achievement and 90% of funding allocated for ESL students on those purposes.

**Hamilton-Wentworth:** For the 2017/18 school year, the board reported spending 100% of the government funding allocated for students at risk of low academic achievement and 74% of funding allocated for ESL students on those purposes. In comparison, for the 2015/16 school year (last completed fiscal year at the time of our audit), the school board reported spending 92% of the government funding allocated for students at risk of low academic achievement and 100% of funding allocated for ESL students on those purposes.

**Hastings and Prince Edward:** For the 2017/18 school year, the school board spent 62% of the government funding allocated for students at risk of low academic achievement and 100% of funding allocated for ESL students, on those purposes. In

comparison, for the 2015/16 school year, the school board reported spending 47% of the government funding allocated for students at risk of low academic achievement, but was not tracking how ESL funding was spent.

**Toronto Catholic:** For the 2018/19 school year, the board reported spending 55% of the government funding allocated for students at risk of low academic achievement and 50% of funding allocated for ESL students on those purposes. In comparison, for the 2015/16 school year, the school board reported spending 50% of the government funding allocated for students at risk of low academic achievement and 58% of funding allocated for ESL students on those purposes. The board indicated that implementation of this recommendation was subject to resource and funding constraints.

## Special Education—Inequitable Resource Allocations and Long Wait Times for Services

### Recommendation 6

*To ensure all special-needs assessments are completed in a timely and equitable manner, we recommend that school boards:*

- *establish reasonable timelines for completing psychological, and speech and language assessments;*

**Status: Halton Catholic:** In the process of being implemented by the end of the 2019/20 school year.

**Hamilton-Wentworth:** Little or no progress.

**Hastings and Prince Edward:** In the process of being implemented by spring 2020.

**Toronto Catholic:** Little or no progress.

### Details

In our 2017 audit, we found that all four school boards we visited had long lists of students waiting to be assessed or served by professionals in the

areas of psychology, and speech and language. For three of the four boards visited, more than 24% of the students on the wait lists for psychological services had been waiting for more than a year.

In our follow-up, we found:

**Halton Catholic:** The board had not established formal timelines for completing psychological assessments and speech and language assessments, but plans to do so in the 2019/20 school year.

**Hastings and Prince Edward:** The board expects to create a formal procedure outlining the process—including continuous assessment, referral process and timelines—for a psychological and/or speech and language assessment to support students' educational programs and well-being. The board plans to establish a working group to complete this task no later than spring 2020.

**Hamilton-Wentworth and Toronto Catholic:** These boards had not established formal timelines for completing psychological assessments and speech and language assessments and have no plans to do so.

- *have access to all assessments wait lists at the board level and use this information to reassign assessments to specialists who have smaller workloads;*

**Status: Halton Catholic: Little or no progress.**

**Hamilton-Wentworth: Will not be implemented.**

**The Office of the Auditor General supports the implementation of this recommendation because there are children waiting for assessments.**

**Hastings and Prince Edward: Fully implemented.**

**Toronto Catholic: In the process of being implemented by the 2021/22 school year.**

### Details

Our 2017 audit found that school boards assigned their specialists to a specific group of schools. Each specialist kept his or her own wait list. All but one school board consolidated the wait list information at the board level. Wait times for specialist

assessments varied significantly between schools in the same boards because students waiting for assessments were not reassigned to specialists with lighter workloads. For example, at one school, the longest wait for a psychological assessment was more than two years, while at another school in the same board the longest wait was less than six months.

At the time of our follow-up, we found:

**Halton Catholic:** The board had not taken action on this recommendation.

**Hamilton-Wentworth:** The board was developing a new database to track assessments centrally. However, the board informed us that due to provisions in the collective agreement for psychological services staff, the board is not able to reassign assessment referrals to other psychologists with smaller workloads within a given school year. Therefore, it will not be able to implement our recommendation. At the time of our follow-up, average wait time for psychological assessments by a psychologist ranged from one month to eight months.

**Hastings and Prince Edward:** The board had access to all assessments wait lists at the board level and told us that since September 2018 it had been using this information to reassign assessments to specialists who have smaller workloads in order to have assessments completed within a reasonable time. As of mid-September 2019, eleven students were awaiting psychological assessments and these were distributed among two psychological consultants.

**Toronto Catholic:** The board had access to all assessment wait lists at the board level. The board was developing a case management system and was planning to integrate the wait list information into that system. However, the board informed us that it does not intend to reassign assessments to specialists with smaller workloads, but rather the workload would be allocated to psychologists based on demographic data. The board expects to implement a new student information system in the 2021/22 school year, which will include new system software for managing wait lists for assessments.

- *implement a plan to clear backlogs;*  
**Status: Halton Catholic: Fully implemented.**

**Hamilton-Wentworth: Fully implemented.**

**Hastings and Prince Edward: Fully implemented.**

**Toronto Catholic: In the process of being implemented by December 2019.**

#### Details

Our 2017 audit found that assessments were typically not performed in the summer, and some parents resorted to paying for private assessments. In our follow-up, we found:

**Halton Catholic:** The board contracted out 230 assessments between January to June 2019 and reduced the number of students waiting for an assessment from 388 in December 2018 to 179 as of September 2019.

**Hamilton-Wentworth:** The board set a performance standard at the beginning of the 2018/19 school year that each psychological consultant had to complete 30 assessments per school year. According to the school board, one assessment could take from 20 to 30 hours to complete. In addition, the board told us that prior to undertaking a psycho-educational assessment, the psychological service group will consult with school teams to ensure other forms of assessments have been completed and used to inform educational programming for the student. As well, at the start of the school year only, the oldest referrals for assessment are reallocated to psychologists with lower workloads. As of June 2019, the board informed us that 230 students were waiting for a psychological assessment, and no one was waiting for a speech and language assessment.

**Hastings and Prince Edward:** The board received \$134,000 in January 2019 under a transfer payment agreement to address wait lists and wait time for students with special needs requiring professional assessments. It used the funds to hire an additional psycho-educational consultant and an additional speech and language pathologist for one year.

**Toronto Catholic:** The board hired additional staff to conduct assessments in the summer of 2018 and told us it intended to do the same during the summer of 2019. As well, the board formed a dedicated group of school psychologists tasked almost solely with completing assessments.

- *track use of external assessments to better gauge demand.*

**Status: Halton Catholic: Fully implemented at the time of the 2017 audit.**

**Hamilton-Wentworth: In the process of being implemented by December 2019.**

**Hastings and Prince Edward: Fully implemented.**

**Toronto Catholic: Fully implemented.**

#### Details

In our 2017 audit, we found that only one of the four boards we visited, Halton Catholic, was tracking the number of private assessments performed on students at the parents' expense. Our follow-up found:

**Hamilton-Wentworth:** The board was implementing a tracking system for assessments completed by external/private speech and language pathologists and psychological service providers. It expected the tracking system to be implemented by December 2019.

**Hastings and Prince Edward:** The board informed us that its system can track external/private psychological assessments. In the 2018/19 school year, 98 external/private assessments were submitted to the board.

**Toronto Catholic:** The board informed us that it now tracks external/private assessments. In the 2018/19 school year, more than 1,300 external/private assessments were submitted to the board.

#### Recommendation 7

*To ensure that special-education students are provided with support that best meets their needs, we recommend that school boards:*

- *implement objective measures to allocate staffing resources to special-education students based on their needs;*

**Status: Halton Catholic: Fully implemented at the time of the 2017 audit.**

**Hamilton-Wentworth: Fully implemented.**

**Hastings and Prince Edward: Fully implemented.**

**Toronto Catholic: Fully implemented.**

### Details

In our 2017 audit, we found that school boards we visited used different methods to allocate educational assistants to the classroom. The allocation method used by one school board was found to be subjective and could lead to the inequitable allocation of educational assistants across schools. At another board, we noted the actual allocation of educational assistants across schools did not match the results of the board's allocation method.

In our follow-up, we found:

**Hamilton-Wentworth:** The board first allocates educational assistants to special education classes where needed, as it was doing at the time of our audit. However, the majority of the remaining educational assistants are allocated based on the model used by the Halton Catholic District School Board, which bases students' need for support on various factors including the level of a student's independence with daily activity. Some educational assistants are held in reserve and deployed where and when needed.

**Hastings and Prince Edward:** The board developed a new student independence scoring tool in 2017/18 to more objectively compare the needs of individual schools in order to allocate educational assistants. For the 2019/20 school year, the board expects to allocate 160 educational assistants in this manner. Another 50 will be float positions so the system can adjust support as needs emerge.

**Toronto Catholic:** The board continues to use a scoring tool to prioritize student needs. The boards

told us that although the level of need determined by the tool is greater than the staffing complement available to support those needs, the tool has been useful in helping it distribute staffing support (educational assistants) relative to system needs.

- *hire and train staff to ensure they are best equipped to provide support for the types of student exceptionalities to which they are assigned.*

**Status: All four boards: Little or no progress.**

### Details

Our 2017 audit found that special-needs teachers and staff were often assigned to students with exceptionalities they did not specialize in. Teachers and educational assistants assigned to special education classes were not required to have any specialized training other than basic special-education training. In addition, although all four boards we visited indicated that they offer professional development training in relation to special-needs students, participation was voluntary.

In our follow-up, we found that, in general, boards did not require teachers who are assigned to special-education classes to have specialized training other than a Special Education Part 1 qualification (the College of Teachers offers three parts in total). For teachers who might have exceptional students in mainstream classrooms, the boards do not require basic special-education training or qualifications and professional development training is still optional.

### Recommendation 8

*To better ensure that the special-educational support services meet the needs of special-needs students, we recommend that school boards establish and publicly report on key academic and non-academic performance indicators to track student improvement for each type of exceptionality.*

**Status: All four boards: Little or no progress.**

### Details

In our 2017 audit, we found that the Ministry and the school boards had not established key indicators to measure student improvement as a result of special-education services provided, including how well they transitioned after they left secondary school. We also noted that boards could track an individual student's progress on their individual education plans and report cards, but this information was not aggregated at the board level to assess the impact of the special-education services.

In our follow-up, we found:

**Halton Catholic:** The board had not taken action on this recommendation.

**Hamilton-Wentworth:** The board stated that because each student's program is individualized, it is challenging to have performance indicators for the purpose of public reporting. The board said it was working to better understand which students have which exceptionality and to have an accurate central system to identify students by exceptionality.

**Hastings and Prince Edward:** The board was only collecting statistics on senior kindergarten students screened for speech and language problems. The board had not yet developed academic and non-academic indicators by exceptionality. It stated that it was aiming to do so and present it to its special education advisory committee by June 2020.

**Toronto Catholic:** The board's Accountability Framework for Special Education sets goals for each exceptionality. However, many of the goals are focused on increasing teachers' understanding of programs and techniques rather than improving student outcomes. Student outcome goals are limited to year-over-year change in EQAO results and the student's ability to demonstrate overall improvement in self-regulation. In addition, there is no specific improvement target other than to show an "increase."

## Oversight, Best Practices and Collaboration

### Recommendation 9

*To provide effective oversight of operations, we recommend that school boards:*

- set measurable targets for each of their strategic goals regarding student achievement, student well-being, and stewardship of resources;

**Status: Halton Catholic: Little no progress.**

**Hamilton-Wentworth: In the process of being implemented by December 2019.**

**Hastings and Prince Edward: In the process of being implemented by June 2020.**

**Toronto Catholic: Fully implemented.**

### Details

In our 2017 audit, we reviewed the multi-year strategic plans for each of the four boards we visited and found that three boards had performance indicators and targets for goals relating to student achievement, but they typically did not have indicators and targets for goals relating to student well-being and stewardship of board resources. Also, none of the boards visited were reporting publicly on their progress in meeting their strategic goals.

We found in our follow-up:

**Halton Catholic:** The board had not set targets for its performance measures. We based our finding on our review of the board's strategic plan for 2016-2021 and its improvement plan for student well-being and achievement for 2016-2021.

**Hamilton-Wentworth:** The board had not yet set targets for all measures relating to student well-being. The board was working on establishing baseline data collected through student climate surveys and is planning to set targets by December 2019 for the following school year.

**Hastings and Prince Edward:** The board's current five-year strategic plan is ending in 2020. The board informed us that as part of its development of a

new strategic plan in the 2019/20 school year, it will develop measurable targets.

**Toronto Catholic:** The board's multi-year strategic plan has been revised to include goals and measurable targets related to student achievement and student well-being. Management at the board informed us that the board of trustees has also set a target to maintain 1% of funding as an operational contingency reserve.

- *regularly measure progress on the goals against targets and report them publicly;*

**Status: Halton Catholic: Little or no progress.**

**Hamilton-Wentworth: In the process of being implemented by January 2020.**

**Hastings and Prince Edward: Little or no progress.**

**Toronto Catholic: Fully implemented.**

#### Details

**Halton Catholic:** Based on our review of the Director's Report to Trustees in October 2018 on the latest strategic plan (2016-2021) it typically reported activity taken rather than outcomes achieved.

**Hamilton-Wentworth:** The board routinely posts the Director's Annual Report on its website, wherein it reports publicly against its goals. The board informed us that it expects to report progress against targets for student well-being in its next report to be released January 2020.

**Hastings and Prince Edward:** The board informed us that it expects to report progress against targets once they have been developed.

**Toronto Catholic:** At the time of our follow-up, the board had publicly reported progress made in the 2017/18 school year (latest available information) against goals outlined in the board's multi-year strategic plan.

- *implement recommendations on audits conducted by the regional internal audit teams in a timely manner;*

**Status: Halton Catholic: In the process of being implemented by the end of the 2019/20 school year.**

**Hamilton-Wentworth: Little or no progress.**

**Hastings and Prince Edward: In the process of being implemented by June 2020.**

**Toronto Catholic: Little or no progress.**

#### Details

In our 2017 audit, we found that two of the four school boards we visited failed to implement many of the recommendations made by their regional internal audit teams. Specifically, Toronto Catholic and Hamilton-Wentworth had only implemented 48% and 61% of recommendations respectively. The other two boards had implemented more than 80% of recommendations.

Our follow-up found the following:

**Halton Catholic:** Based on follow-up work done by the board's regional internal audit team, the board had implemented 73% of recommendations made by its regional internal audit team on audits originally conducted in the 2015/16 and 2016/17 school years. Two audits conducted in the 2017/18 school year had not yet been followed up, but the board noted that it planned to implement recommendations from these audits by the end of the 2019/20 school year.

**Hamilton-Wentworth:** The board informed us that many of the recommendations on audits conducted since the 2015/16 school year were still outstanding. The board was in the process of scheduling follow-up audits with the regional internal audit team to assess the status of implementation.

**Hastings and Prince Edward:** The board had yet to implement 34 recommendations made by its regional internal audit team on audits conducted from the 2015/16 to the 2017/18 school year. This

represents an implementation rate of 36% to 44%. The school board expects to implement all outstanding recommendations by June 2020.

**Toronto Catholic:** The school board had yet to implement 46 recommendations made by its regional internal audit team on audits conducted from the 2012/13 to the 2017/18 school year. The board told us most outstanding recommendations are long-term in nature, while others have not been implemented due to financial constraints or staff resource limitations.

- *where possible, co-ordinate to have their regional internal audit teams examine issues common among the boards in the region to identify best practices, which should then be shared with boards province-wide.*

**Status: Halton Catholic: Little or no progress.**

**Hamilton-Wentworth: Little or no progress.**

**Hastings and Prince Edward: Fully implemented.**

**Toronto Catholic: Little or no progress.**

#### Details

Our 2017 audit found that regional internal audit teams rarely audited the same topic across the group of school boards they serve. In August 2016, best practices identified by regional internal audit teams began to be posted on the website of the Ontario Association of School Business Officials to be shared with senior school board business officials, but only if allowed by the school board where the best practice was identified.

At the time of our follow-up, three of the four school boards reported that they were using the OASBO website to view best practices. We also found:

**Halton Catholic:** The board had not taken action on this recommendation. There were no plans to have the regional internal audit team conduct coordinated audits in the region.

**Hamilton-Wentworth:** Since our audit in 2017, the regional internal audit team has not formally

conducted any co-ordinated audits across all of the boards in the region.

**Hastings and Prince Edward:** The school board informed us that at the regional meeting of all Eastern school boards in February 2019, the school boards discussed conducting co-ordinated audits and requested that the Regional Internal Audit Team select similar audits for all boards to allow comparisons and benchmarking. The school board also indicated that it had reviewed all of the leading practices in the repository compiled by all of the Regional Internal Audit Teams and had contributed to the repository.

**Toronto Catholic:** The board's latest multi-year audit plan for 2020–2022 outlined the areas or processes that boards in the regions had audits done during the period 2011–2019. However, the latest audit plan did not identify possible co-ordinated audits in the next three years.

## School Boards Increasing Their Use of Group Purchasing Arrangements

### Recommendation 10

*To help reduce costs for goods and services, we recommend that school boards collaborate on future group purchasing arrangements, either through the Ontario Education Collaborative Marketplace or by linking into cost-saving contracts already in place in larger boards, such as the Toronto Catholic District School Board.*

**Status: All four boards: Fully implemented.**

#### Details

In our 2017 audit, we found that school boards were using group purchasing arrangements to various extent to acquire goods and services such as transporting students to and from school, utilities, computers and IT services, and office supplies. By 2016, most school boards were acquiring at least some goods and services through the agreements negotiated by the Ontario Education Collaborative Marketplace (OECM). Our report noted that large

school boards, like the Toronto Catholic District School Board, could secure better pricing on its own, but smaller school boards that did not have the purchasing power of large boards could further benefit from OECM's supplier agreements.

At the time of our follow-up, we noted that total collaborative spending by all school boards in Ontario through the OECM increased from \$112 million in 2016 to \$181 million in the 2017/18 school year. For the four school boards we visited, we noted increases in the number of OECM product/service agreements and/or the amount of spending through the OECM. Specifically, we found:

**Halton Catholic:** Since 2016, the board entered into four additional contracts for goods and services negotiated through OECM (latest data available at the time of our audit). However, the amount of total spending by Halton on OECM negotiated products decreased by about \$200,000 because the contract for computer hardware expired. At the time of our follow-up, the board was working on entering a new contract for computing devices through another co-operative.

**Hamilton-Wentworth:** The board informed us that it had put out a Request for Proposals (RFP) in November 2017 to acquire a financial information system. The RFP included a co-operative procurement term to allow all other school boards to purchase the same information system on the same terms and conditions, including price, to be offered by the successful bidder.

**Hastings and Prince Edward:** Since the audit, the board has entered into six additional agreements for the purchase of goods and service negotiated by OECM. In 2018/19, it was using 23 purchasing agreements. The board also informed us that it was acquiring financial information system services through a group purchasing arrangement with the Education Computing Network of Ontario.

**Toronto Catholic:** The board continues to have collaborative procurement arrangements with

other boards for services, such as school cash management systems with the Toronto District School Board and physical education equipment with the Dufferin-Peel Catholic District School Board. As well, since the audit, it entered into six agreements for products/services through the OECM.

## Some School Boards Reporting Estimates Instead of Actual Spending for Special Purpose Grants

### Recommendation 11

*In order to provide the Ministry with accurate information on spending, we recommend that school boards:*

- *implement Ministry expense coding into all financial information systems;*

**Status: Halton Catholic: Fully implemented at the time of our 2017 audit.**

**Hamilton-Wentworth: Fully implemented.**

**Hastings and Prince Edward: Fully implemented at the time of our 2017 audit.**

**Toronto Catholic: Fully implemented at the time of our 2017 audit.**

### Details

Our audit in 2017 found that, of the four boards we visited, only Hamilton-Wentworth had not implemented Ministry expense coding in its financial system, which led to many manual adjustments in order to meet the Ministry's reporting requirements.

At the time of our follow-up, we found that the Hamilton-Wentworth board had developed a new chart of accounts that complies with the Ministry's expense coding system and was mapping data for the 2018/19 school year from the existing chart of accounts to the new chart of accounts. The board had data transferred into the new student information system by July 2019. The board informed us that all new accounts added to the

financial information system were compliant with the Ministry's expense coding system.

- *report actual spending instead of estimated spending for restricted portions of special purpose grants.*

**Status: Halton Catholic: Fully implemented at the time of our 2017 audit.**

**Hamilton-Wentworth: Fully implemented.**

**Hastings and Prince Edward: In the process of being implemented by June 2020.**

**Toronto Catholic: Little or no progress.**

### Details

In our 2017 audit, we found that of the four boards we visited, all but Halton Catholic were reporting to the Ministry estimated expenditures instead of actual spending for special purpose grants. Specifically, the three boards used the average salary of a teacher at the board and an estimated/budgeted number of special-education teachers to calculate special-education teacher expenses.

For our follow-up, we found:

**Hamilton-Wentworth:** As noted in the action item above, the board had realigned its chart of accounts to comply with the Ministry's expenses coding system. The board mapped the new account codes to the payroll system. As of July 2019, the board is able to report actual expenditures for specific programs instead of estimates.

**Hastings and Prince Edward:** In September 2018, the board updated its human resource information system to link the actual salaries and benefits of coordinators and coaches with the programs they are responsible for. At the time of our follow-up, the board planned to do the same for the salaries and benefits of special-education teachers. The board expects to modify the human resources information by June 2020, so that actual costs are posted to the Special Education envelop as opposed to average costs.

**Toronto Catholic:** The board had not yet taken action on this recommendation. The board informed us that a system upgrade would be required.