* HKFYG Lee Shau Kee College

***** Creative Secondary School

HKFYG Lee Shau Kee College

➤ Internal Audit of The Hong Kong Federation of Youth Groups (HKFYG)

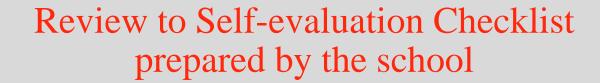
Clare Wong, Head of Internal Audit of HKFYG, a GRSC member

HKFYG Lee Shau Kee College

✓ How Internal Auditor works together with GRSC members?

HKFYG Lee Shau Kee College Review by GRSC

Scope of review



Review to school-based policies and procedures

Review to management letter & related responses, external audit report [N/A to periods under review]

Work Cycle

Start of 3-year cycle	Work Plan agreed among GRSC	Report to SMC
Each year		
 Middle of the school year 	Progress meeting	Progress report submitted to SMC
 Before end of the school year 	Meeting	Annual report submitted to SMC

Roles of different parties

Internal Audit

- Arrange for the logistics involved in the checking & review
- Prepare a report to summarize the issues for discussion by GRSC

GRSC

- Review to different areas to be covered during the year
- Focus on issues as reflected by Internal Audit

Review to school-based policies & procedures



• Existence, design & details of policies & procedures for the school

Compliance to the policies & procedures as stated

Reference material for the review

Compulsory items

• EDB circulars

Other references

- HKFYG's (SSB) requirements
- EDB website / GRSC corner
- Other best practices or articles on similar topic e.g. ICAC, articles on management & finance, Director of Audit's report

The review

A joint effort between school staff & Internal Audit

- An opportunity for the school to tidy up documents accumulated during the years
- An opportunity for the school to better understand the controls/ reason behind the requirements

Compulsory requirements vs. requirements with alternatives

For requirements with alternatives:

- Rooms for improvements?
- Sufficient controls for workaround solutions when the ideal solution could not be arranged?

Thank You

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➤ No Internal Auditor but we still have success experiences

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✓ Success Experiences

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✓ Success Experiences

- GRSC members are fully engaged and willing to share their experience & professional views
- School directors, principal & staff are supportive of governance review and attend the meetings as resources managers
- The school management is open-minded in considering good ideas for continuous improvement
- Active participation in discussions is encouraged in meetings

Thank You