

❖ **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*

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✓ How Internal Auditor works together with GRSC members?

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Review by GRSC

Scope of review



Review to Self-evaluation Checklist prepared by the school



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
<i>Each year</i>		
• 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