



# **Sharing Session for Governance Review Sub-committee (GRSC) Members**

**Education Bureau  
14 October 2015**



**Background Information  
on GRSC**

# Purpose of GRSC

To assist the SMC/IMC in reviewing key management and financial control systems and procedures  
(with the assistance of principal and senior teachers/heads of functional committees)

# Functions

## Areas to be reviewed:

- human resources (HR) management matters
- financial management matters
- school fee remission and scholarship schemes

## Others:

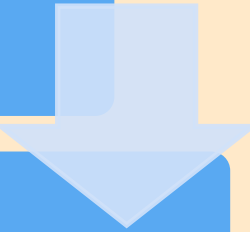
e.g. review completed self-evaluation checklist,  
appointment of external auditors

# Procedures of Review


**CHECKING** - school-based policy are in place with proper deliberation and approval of the SMC/ IMC




**EXAMINING** - school-based policies: complied with requirements, properly implemented with sufficient control systems




**RECOMMENDING** - improvements on the school-based policy, its implementation and control system as necessary



**PROVIDING** - the principal and senior teachers/ head of functional committees an advance copy of the GRSC report for information and/ or comments



**REPORTING** - findings to the SMC/ IMC



**General observations on  
the operation of GRSC  
gathered through school  
visits and Management  
and Financial Audit (MFA)**

# Observations on the Operation of GRSC

- ❑ **Interviews with School Personnel**
- ❑ **Records on the Operation of GRSC noted during MFA**
  - notes of GRSC's meetings
  - vetted Self-evaluation Checklists
  - review reports (findings and recommendations)
  - notes of SMC/IMC meetings

# Observations on the Operation of GRSC

## ■ Establishment

- followed suggested timeframe, i.e. end of 2013/14 school year

## ■ Culture and background of SSB and IMC/SMCs

## ■ Membership

- school managers (including alumni, principals of other schools under the same SSB)
- independent members (of different professional backgrounds, like accounting)



# Observations on the Operation of GRSC

- **Degrees of knowledge of school operation varied**
- **Review conducted in 2014/15 school year:**
  - more schools on fee remission/ scholarship schemes
  - some schools covered more than one domain
- **Role of principals and administrative staff of schools/SSB**

# Observations on the Operation of GRSC

## ■ Training:

- EDB's training found useful by GRSC members
- welcome more tailor-made training in future

# Observations on the Operation of GRSC

## General findings:

- different paces
- importance of enhancing school governance and internal control in DSS schools was acknowledged

## **Common areas to note:**

- ✓ Endorsement of school-based policies by SMC/IMC
- ✓ Delegation of authority
- ✓ Handling of deviations
- ✓ Appeal Mechanism
- ✓ Transparency
- ✓ Documentation

# Common areas to note:

## HR Management Matters

- SMC/IMC's endorsement of school-based HR policies;
- Declaration of conflict of interest and handling of declared conflicts; &
- Records kept on staff recruitment.

## Financial Management Matters

- Procurement procedures;
- Accounting records; etc.
  - Sharing on Audit Findings by School Audit Section in January 2015 (click [here](#))

# Common areas to note:

## School Fee Remission and Scholarship Schemes

- Eligibility criteria
- Procedures
- Publicity

Details of the schemes through:

- Application form for admission,
- Letter offering admission,
- Prospectus,
- School Profile,
- School website, etc.



**Resources/ References  
for GRSC**

# Resources/ References for GRSC

## GRSC Corner

- ✓ **Important circulars**
- ✓ **Reference Documents on Management and Administration of Direct Subsidy Scheme Schools**
- ✓ **Materials for Previous Training**
- ✓ **Report of the Working Group on Direct Subsidy Scheme**
- ✓ **Reference Items on the Administration and Management of DSS Schools**