



# WORKSHOP FOR MEMBERS OF THE GRSC

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Organized by EDB

15 January 2015



# ST. PAUL'S CONVENT SCHOOL

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Review of School Fee  
Remission/Scholarship  
Scheme

27 Feb - 24 Apr 2014



Speaker: **Santiago Chuen**

Chairman, GRSC of St Paul's Convent School

Honorary Accountant, DSS Council

Director of Finance, The Open University of Hong  
Kong

SEO (Subventions) – Education Dept (1990-93)

# The Need for a Review

- Pursuant to EDB Circular No. 7/2012 – Improvement Measures to Strengthen the Governance and Internal Control of Direct Subsidy Scheme (DSS) Schools, a GRSC has to be set up to carry out 3 reviews.
- The SMC appointed 2 school managers representing the St. Paul de Chartres Sisters and 2 lay members who are parents of ex-students to form the GRSC.

# The GRSC

- The two school managers have good knowledge of the School's governance. They were very helpful and attended the initial meetings and reporting sessions of the review process.
- Another lay member has a wealth of experience in the financial sector, handling numerous work problems and risks in workplace. She was the School's PTA ex-chairman with good knowledge of the School's personnel.



# The GRSC

- The Sub-committee reached a consensus before kicking off the review process that the review should be positive and constructive to help the School Management to do a even better job.
- Communication and exchange of views within the GRSC were open and candid.
- A list of review objectives were hence drawn up.

# Objectives of the Review

- **Evaluate** if the existing policy, procedures, guidelines and mechanisms to see if they are in compliance with requirements stipulated by the EDB and if operational controls are in place, and if yes, whether they are adequate and cost-effective.
- **Test** the adequacy of the control mechanisms in such areas as segregation of duty, application processing, approval, accuracy, data integrity and detection of errors if any.
- **Assess** adequacy and clarity of policy, procedures and guidelines.
- **Identify** possible ways to bring improvements to the process.



## Preamble

**Is the review an audit?**

**Why are audits so unwelcome?**

**Are there any hidden agenda?**

**Will review findings be out of hand?**





## Preamble

**The GRSC agreed from the start:**

- 1) Not a fault finding exercise**
- 2) Looking for improvement opportunities**
- 3) To further enhance the School's operating efficiency.**



## Before the Review

The School took the initiative to comprehensively review its fee remission/scholarship policy procedures, guidelines and mechanisms *before* the GRSC came in.



## Before the Review

**The GRSC met to draw up review objectives, the review process and workplan, resources and support from School, personnel to interview, documents to review, etc.**

# The Review Process

The GRSC reviewed the following **documents**:

- Fee Remission / Scholarship Scheme Policy and Application Form for fee remission (3 years from 2011-14);
- **Timeline document for SPCS Fee Remission Scheme (internal document for teachers);**
- School's Fee Remission/Scholarship Website and its Fee Remission Self Assessment Platform;
- **Comparison of Fee Remission Scheme (Financial Assistance) of SFAA and Fee Remission Scheme of SPCS; and**
- Review of a sample of fee remission applications from 2011-2014 and a sample of academic and non-academic scholarships awarded during the same period

# The Review Process

With reference to **framework documents**:

- EDB Circular No. 7/2012 – Improvement Measures to Strengthen the Governance and Internal Control of Direct Subsidy Scheme (DSS) Schools dated 30 July 2012;
- EDB Circular No. 10/2012 – Fee Remission/Scholarship Scheme in Direct Subsidy Scheme (DSS) Schools dated 22 June 2012; and
- The Relevant SFAA guidance notes for assessment of eligibility for financial assistance.

# The Field Work

The GRSC spent 2 days in the School to:

- 1) interview the responsible teachers of the fee remission and scholarship schemes, respectively to clarify issues in School policy documents;
- 2) review if the fee remission assessment scheme is reasonable;
- 3) review if the timeline for the fee remission application process is reasonable and has been followed;
- 4) review the fee remission application form to see if parents can fill out the form with ease and where to seek assistance if needed;



## The Field Work

- 5) review if publicity of the fee remission scheme is adequate;
- 6) review a sample of fee remission cases for 3 years (2011-14) to review details included in applications, School's decision, workings, accuracy, anomalies, and listen to teacher's explanations;
- 7) review on a sample of scholarship cases to review School's decision, workings, accuracy, anomalies, and listen to teacher's explanations; and
- 8) Identify areas that more in-depth reviews are required.

# The Outcome

- 1) School's policies, guidelines, procedures and mechanisms are in compliance with EDB's requirements;**
- 2) School took initiative to review existing policy and assessment point system (for fee remission) periodically to catch up with CPI changes and for improvement;**
- 3) Total resources put in fee remission and scholarship well exceeds EDB requirements;**
- 4) Students in need were given cash maintenance to tie over difficulty;**





## The Outcome

- 5) School computerised the calculation of fees to be remitted and awards;
- 6) The processing and approval process has check-and-balance; and
- 7) SMC is aware of changes to policy and procedures and approves these changes.

In one word, no irregularities were found and controls were there.

# Continuous Improvement

- 1) School to set up a hotline for prospective fee remission applicants to make enquiries;**
- 2) School to include details about the fee remission scheme in offer letter to new students;**
- 3) More publicity about fee remission scheme to parents receiving SFAA and CSSA; and**
- 4) Minor improvement to various internal documents and application forms.**



# The GRSC Report

**GRSC's findings in the form of a report was endorsed by the SMC in May 2014.**



## **Documents Reviewed by The GRSC**

**All documents reviewed by the GRSC were photocopied and bundled together with the Review Report for record and, if necessary, for inspection by the authorities.**

## Lessons Learnt

- 1) School periodically reviewed its Scheme policy and procedures to ensure compliance with EDB requirements;
- 2) School realises that the Reviews cannot be avoided and accepts them;
- 3) Both the GRSC and the School authority had candid discussions on the whole process as well as findings;
- 4) Common objective is to help School enhance its operating efficiency; and
- 5) The Review must not be a fault-finding exercise.



## Lessons Learnt

**A positive and forward looking attitude  
working towards a common goal of  
continuous improvement is always  
better than finger-pointing**



*Attitude is a little thing that  
makes a big difference.*

**~Winston Churchill**



**THANK YOU**