



School Name: \_\_\_\_\_

Staff Names: (1) \_\_\_\_\_ (2) \_\_\_\_\_ (3) \_\_\_\_\_

Date: \_\_\_\_\_

**Internal Audit Checklist**

<b>Documents Checklist: (to be available in hard copy or electronic format in DocuShare)</b>	Yes	No	N/A	Notes
1. Playground Equipment inspection report				
2. School Generated Funds (SGF) annual statement (prior year and Year-To-Date (YTD))				
3. Financial Detail Reports by Category (SGF)				
4. Financial Records and Documents including: cheque book, cheque register, deposit books, invoices, bank statements, bank reconciliation's, etc				
5. Copy of School Disaster Plan				
6. a. Copy of Equipment Inventory				
b. Band Instrument Inventory				
7. Copy of School Policies & Procedures				
8. Summary of Major Fundraising activities for the year (Form 3-3)				
9. Copy of prior year audit letter & response to recommendations				
10. Enrolment Calculation Sheet (March 15)				
11. Credit Enrollment Unit (CEU) Calculation Sheet				
12. CEU Reconciliation – Semester 1 (Senior High Schools)				
13. CEU Management Statement (prior year)				
14. Office Procedure Manuals				
15. Student Record Files (available for review)				
16. Technology Acceptable Use 5-70 – signed by students (available for review)				
17. Copy of Fire Drill Dates & Planned Dates (OH&S 24)				
18. Key and Card Swipe Control Sheet				
19. Evacuation Maps for each room				
20. Annual Fundraising activities list				

<b>Financial Checklist:</b>	Yes	No	N/A	Notes
1. Irregularities or any item with which you are unfamiliar is reviewed and questioned on a regular basis				
2. Statement of accounts is reviewed on a monthly basis				
3. All bank accounts are reconciled with the statement of accounts on a monthly basis				



<b>Financial Checklist:</b>	Yes	No	N/A	Notes
4. The principal is initialing and dating the statement of accounts and bank statement/reconciliation on completion of the monthly review				
5. The school business staff is recording the receipts and disbursements in the computer system as they occur				
6. All cash is deposited in full and not used to pay bills				
7. The function of collecting, receipting and depositing of cash is the responsibility of more than one person				
8. Three signing authorities are in place for the school, with two signatures required for each. Cheques are not pre-signed for future use				
9. Disbursements are supported by an original invoice				
10. Payments are made off of the original invoice as opposed to packing slips or photocopies or fax copies to reduce the possibility of double payments				
11. Bank deposits equal receipts				
12. Control sheets accompany all cash collections				
13. Receipts are pre-numbered and the numbers documented in the ledger				
14. All disbursements are paid by pre-numbered cheques				
15. Invoices are approved and initialed for payment and that all invoices record the appropriate cheque number for the payment				
16. VOID cheques are marked "VOID" and attached to the appropriate stubs in the cheque book				
17. Appropriate repayment of recoverables is being made on an ongoing basis (e.g. Staff tabs)				
18. Funds which are provided by the district are being expended in an appropriate and timely fashion				
19. Monthly Financial Reports are reviewed, initialed and dated by the Principal (SGF & Financial System Reports)				
20. Automotive, Cafeteria & Cosmetology checks and balances exist				
21. School Business Checklist (Form 3-14) (Three (3) times per year)				
22. Pledge based fundraising activity controls are in place.				



**Account Documentation Checklist:**

Account Name: \_\_\_\_\_ Bank: \_\_\_\_\_ # of Signing Authorities: \_\_\_\_\_

Date	Cheque #	Payee	Amount	Back Up Y/N	KEV Transaction Record Report Y/N	Notes

Date	Deposit Amount	Deposit Back Up Y/N	KEV Transaction Record Report Y/N	Notes



<b>Funding Checklist:</b>	Yes	No	N/A	Notes
1. CEU Reconciliation, Reporting & Audit a. Term 1 CEU's are reconciled to RACERS b. CEU Summaries & Reconciliation's are available for review				
2. The school business staff are printing the monthly financial statements from the KEV Financial system and reviewing for accuracy				
3. Enrolment Calculation sheet verified each month				
4. CEU Calculation sheets verified each month				

<b>Records Management Checklist:</b>	Yes	No	N/A	Notes
1. Student Record Regulation is complied with				
2. School staff are familiar with the Record Retention Guideline and are following the Records Management Policy				
3. School staff are using Docushare				
4. School staff are using Smartsend				
5. Electronic Student Files – Grades in Docushare				

<b>Emergency Preparedness Checklist:</b>	Yes	No	N/A	Notes
1. School has held or plans to hold 6 fire drills this year (What dates were they held on?) (OH&S Handbook Page 265, OH&S 24)				
2. The School has a lock down plan or procedure (What dates were they held on?) (OH&S 25)				
3. School has a School Disaster Plan in place using the School Disaster Plan template				

<b>Equipment &amp; Furniture Checklist:</b>	Yes	No	N/A	Notes
1. Business Machines – feedback				
2. Is there annual tracking of equipment at the school? Who is tracking it? How?				
3. Band Instruments Inventory				

<b>Facility Checklist:</b>	Yes	No	N/A	Notes
1. Tour				
2. Playground Inspection – Date of last inspection				
3. Fire Exits are all clear and unobstructed				
4. Storage Rooms are all clear and unobstructed				
5. Furnace Rooms are all clear and unobstructed				
6. Joint Use Agreements are in place and current				
7. Structural issues				
8. Electrical rooms and transformers clear – outside				
- inside				



<b>Software &amp; Systems Checklist:</b>	Yes	No	N/A	Notes
1. Extranet				
2. Funding Event System (FES)				
3. DocuShare				
4. KEV SGF Financial System				
5. SRB Financial System				
6. PASI PREP				
7. PowerSchool				

<b>Access &amp; Privacy:</b>	Yes	No	N/A	Notes
1. Knowledge and Understanding of Access and Privacy				
2. Know where to find FOIP Act				
3. Know where to find FOIP FAQ for Schools				
4. Knowledge of the impact and responsibility associated with Video Surveillance cameras in the schools				
5. Number of Video Surveillance cameras				
6. Student FOIP forms in place for each student				

<b>Policy &amp; Procedures:</b>	Yes	No	N/A	Notes
1. Do you brief staff and students annually on the field trip policy and procedures?				
2. Do you have on file the signed the latest Acceptable Use Agreements for each student?				
3. Is there a Key and Swipe Card Control Sheet in place?				
4. Are there CTS Lab safety practices and procedures? a. Signage b. Outside Storage c. First Aid Kit a. Guards on all equipment b. Paint Properly Stored and Vented c. Debris removed from outside of CTS shops d. Sign off sheets for students approved to use equipment e. Machine Inspection Logs				
5. Do you know where to access Policy, Administrative Procedures and Forms?				
6. Form 5-1 – School Attendance Area and Transportation – Annual Application				
7. Do staff wear ID tags?				
Do volunteers wear ID tags? (AP 40-60)				
Are Visitors given a “Visitor” tag? (AP 40-61)				
8. Does Principal review Harassment Policy with staff at first staff meeting of year?				
9. Expense Claims submitted monthly?				
10. Locker Policy/Procedure/Form				

Summary:



Criteria	Observations	Y or N
Accounting System		
Bank Reconciliations		
Financial ledger and statements		
Summary of Major Fundraising Activities (Form 3-3)		
Equipment Inventory		
Disaster Plan		
Playground Inspection Report reviewed		
Fire Drill Report filed (Form OH&S 24)		
Number of Evacuation Drills		
Number of Lockdowns		
Key and Access Card Control Sheet		
Evacuation Maps		
School Business Checklist (Form 3-14)		
Enrolment Calculation Sheets		
CEU Calculations Sheets		
Electronic Student Records in DocuShare		
Visitor & Volunteer ID tags		
Access and Privacy		
Surveillance Cameras		
Software & Systems		



## School Business Checklist

School Name: \_\_\_\_\_

Meeting Date: \_\_\_\_\_

- 1<sup>st</sup> Review: September-December (file completed checklist in DocuShare by December 31)  
2<sup>nd</sup> Review: January-March (file completed checklist in DocuShare by March 31st)  
3<sup>rd</sup> Review: Completed during Internal Audit (file completed checklist in DocuShare by June 30th)

### All Schools:

1. What percentage (%) of school fees have been collected to date?
2. What percentage (%) of Budget has been expended year-to-date?  
Do any areas require further investigation? (i.e. substitute teacher costs, certified and uncertified actual versus budget)
3. How many of our six (6) required fire drills have we held this year?  
What are the scheduled dates for the balance of our fire drills?  
Has the current Record of Fire Drills (Form OH&S 24) been filed in the **Reports for Secretary Treasurer Folder** in DocuShare?
4. What School Generated Funds (SGF) are operating in a deficit?  
What plans are in place to eliminate the deficit?
5. What is being done to address the Internal Audit recommendations?
6. Has the SGF bank reconciliation been completed for the past month?
7. Have we received any Freedom of Information requests from the public?  
If so, were they forwarded to the FOIP Coordinator at Regional Office?
8. Were there any irregularities or items that needed additional review or questioning this past month?
9. Do all of our student records comply with the Student Record Regulation?  
Which grades have been converted to **“Electronic Student Files” in DocuShare?**
10. Have all the Student Injury Reports (Form 5-8) been filed in DocuShare?
11. Do you require training or assistance on any software or systems?
12. Have the Enrolment Calculation Sheets been verified and filed in DocuShare?
13. Have all the items in the Funding Events System been processed? (i.e. Priority School Conflicts, etc.)
14. Have all the student records changes for this month been updated in Power School?
15. Have all the field trip consent forms been filed in DocuShare?



16. Have Purchase Orders, Invoices, Purchase Card receipts (if applicable), and Expense Claims been forwarded to Regional Office for processing?
17. Have we completed the Fundraising Budget and Financial Reporting (Form 3-03) and filed it in DocuShare?
18. Have we completed the Facility User Group Insurance Reporting Form (Form 3-24B) and filed it in DocuShare?

**High Schools:**

1. What percentage (%) of CEU's budgeted for Semester 1(2, 3, 4) do we expect to receive?
2. Have the CEU Calculation sheets been verified and filed in DocuShare?
3. Have all the items in the Funding Events System been processed? (i.e. Priority School Conflicts, Course Conflicts, Students Not Enrolled as of September 30<sup>th</sup>, etc.)
4. Has the CEU reconciliation been completed for each semester?

Signature: \_\_\_\_\_  
Principal

Date: \_\_\_\_\_

Signature: \_\_\_\_\_  
Business Manager/Administrative Assistant

Date: \_\_\_\_\_