



Internal Audit Checklist

F 3-18

School Name:				
Staff Names: 1)	2)		3)	4)
Date:				

Documents Checklist: (to be available in hard copy or electronic format in DocuShare)	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 deposit books				
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				

Financial Checklist:	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. The principal is initialing and dating the SGF Summary report on completion of the monthly review				
4. The school business staff is recording the receipts and disbursements in the computer system as they occur				
5. All cash is deposited in full and not used to pay bills				
6. The function of collecting, receipting and depositing of cash is the responsibility of more than one person				
7. Disbursements are supported by an original invoice which is sent to Regional Office				
8. 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				
9. Bank deposits equal receipts				
10. Control sheets accompany all cash collections				
11. Receipts are pre-numbered and the numbers documented in the ledger				
12. Invoices are approved and initialed for payment				
13. Appropriate repayment of recoverables is being made on an ongoing basis (e.g. Staff tabs)				
14. Funds which are provided by the district are being expended in an appropriate and timely fashion				
15. Monthly Financial Reports are reviewed, initialed and dated by the Principal (SGF & Financial System Reports)				
16. Automotive, Cafeteria & Cosmetology checks and balances exist				
17. School Business Checklist (Form 3-14) (Two times per year)				
18. Pledge based fundraising activity controls are in place				

Account Documentation Checklist:				
Date	Deposit Amount	Deposit Back Up Y/N	RYCORTransaction Record Report Y/N	Notes

Funding Checklist:	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 RYCOR Financial system and reviewing for accuracy				
3. Enrolment Calculation sheet verified each month				
4. CEU Calculation sheets verified each month				

Records Management Checklist:	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				

Emergency Preparedness Checklist:	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. The School has a hold and secure plan or procedure (What dates were they held on?) (OH&S 25)				
4. School has a School Disaster Plan in place using the School Disaster Plan template				

Equipment & Furniture Checklist:	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				

Facility Checklist:	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				

Software & Systems Checklist:	Yes	No	N/A	Notes
1. Extranet - School Information				
2. Extranet – School Authority Accounts				
3. Funding Event System (FES)				
4. DocuShare				
5. RYCOR Payment System				
6. SRB Financial System				
7. PASI PREP				
8. PowerSchool				

Access & Privacy:	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				

Policy & Procedures:	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. a. Do staff wear ID tags? b. Do volunteers wear ID tags? (AP 40-60) c. Are Visitors given a “Visitor” tag? (AP 40-61)				
8. Expense Claims submitted monthly?				
9. Locker Policy/Procedure/Form				
10. Did you complete the annual review in Public Works?				
11. Are you monitoring your staff accounts in Public Works?				

Summary:		
Criteria	Observations	Y or N
Accounting System		
Bank Deposits and Categories		
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		