

SUPERIOR-GREENSTONE DISTRICT SCHOOL BOARD

Section BUSINESS AND TRANSPORTATION

*Management
Guideline* INTERNAL REVIEW GUIDELINE

Applicable Policy INTERNAL REVIEW 305

Board Approved: November 19, 2019 *Reviewed: November 5, 2019*
October 18, 2011 *September 26, 2011* *Review by: December 2024*
August 10, 1999 *December 6, 2005*

The Internal Review Guidelines have been developed to assist Superior-Greenstone District School Board administrative staff in performing internal reviews.

1.0 Random Sample Selection

- 1.1 When a sample is required, the sample will be selected randomly.
- 1.2 In some of the tests, one item is to be selected randomly from the population. In this case, simply select one.
- 1.3 In some of the tests, a number of items are to be randomly selected from the population. In this case, random number tables should be used to select the sample.

2.0 Review of Existing Policy

- 2.1 Contact the principal to arrange a time to conduct the audit.
- 2.2 During the initial phone contact, determine the school staff responsibility for the maintenance of attendance records, enrolment registers, October Reports, and invoice processing.
- 2.3 Meet with the school principal and staff at the prearranged time to complete the review.
- 2.4 Complete the appropriate Forms and record findings on additional sheets as required. These forms will ensure that there is common review of areas within each school.
- 2.5 Once the reviews have been completed, review the results with the principal. Have the principal sign the forms in order to indicate that the results were reviewed and then countersign. Also discuss communications between the Board Office and the school in the areas of enrolment, inventory, invoice processing and cash handling.
- 2.6 Once the review process is complete, return the original Forms to the Manager of Financial Services.