

## Sample School/CSPC Internal Audit Questionnaire

Process	Co. ID	Question
Funds Collection	A.1	When are funds collected in classrooms submitted to the office? Who submits the funds to the office?
Funds Collection	A.2	Is there ever a reason funds are not submitted to the office they day they are collected? Give reasons why. In these scenarios, how are funds stored overnight?
Funds Collection	A.3	Describe the process followed by staff when handling funds before it arrives to person responsible for recording it. Are funds counted in advance of submission to the office and accompanied with a funds collection form?
Funds Collection	A.4	Are funds collected for school, CSPC or nutrition program activity ever counted off school property? If yes, explain process.
Recording	B.1	What funds, if any, are managed outside of KEV school banking? i.e. CSPC, other bank accounts
Recording	B.2	Are all funds/monies collected, relating to school activities, deposited into the bank accounts?
Recording	B.3	Are paid invoices marked "Paid"?
Recording	B.4	Does an invoice accompany each request for payment?
Recording	B.5	Is there a requirement to have pre-signed cheques on-hand? If yes, under what circumstances?
Recording	B.6	Do the physical cheques numbers align with the KEV cheque numbering?
Recording	B.7	Cheques should always be printed electronically; do you ever have the need to issue cheques manually? If yes, explain why and what the manual process looks like.
Recording	B.8	If cheques are numbered, are all cheques accounted for, including any voided cheques?
Recording	B.9	Under what circumstances have you found it necessary to make cash disbursements instead of using a cheque?
Recording	B.10	Does your school have a Petty Cash float? If yes, is it managed in the KEV Cashbox?
Recording	B.11	Is the bank account set up as a statement only ? (no passbook)
Recording	B.12	The Board distributed standard collection and disbursements forms; has the school implemented the use of these forms?
Recording	B.13	How many categories are used in KEV to track revenues and expenses?
Recording	B.14	How often are bank deposits made? Are funds ever stored in the school during the school breaks?
Recording	B.15	Have there been any payments made to staff that was not an expense re-imburements? If yes, explain the nature of the payment.
Reporting	C.1	What reports are reviewed for school banking activity and revenue and expenses? Who reviews? What is the frequency of this review?
Reporting	C.2	Do you have any concerns or need help with anything relating to management of school funds?
Reporting	C.3	Are stamped bank deposit forms kept with the school's records?
Reporting	C.4	Is HST paid tracked in KEV? How much of an HST rebate have you received from the Board?
CSPC	D.1	Do you have a Catholic School Parent Council (CSPC)?
CSPC	D.2	If yes to D.1, do they have their own bank account?

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CSPC	D.3	If no, who tracks spend of the CSPC funds that are managed in KEV?
CSPC	D.4	Who is responsible for preparing monthly reporting from CSPC (including bank reconciliation and revenues and expenses)?
CSPC	D.5	Who reviews and sign-off of on the CSPC reports ?
CSPC	D.6	Has your CSPC implemented the standard funds collection/disbursement forms?
CSPC	D.7	Do you have a Fundraising Plan developed in conjunction with your CSPC?
CSPC	D.8	Who has signing authority on the CSPC bank account (if applicable)?
CSPC	D.9	Where are the CSPC records for the current and past school years stored? Who has access?
CSPC	D.10	Do you have any reason to suspect any fraudulent activity with the CSPC funds?
CSPC	D.11	If it hasn't already, will your CSPC bank account be consolidated with the school bank account? If yes, what is the expected timeframe for this to happen? If no, are you aware of the benefits with consolidating?
CSPC	D.12	Is your CSPC bank account set up for EFT (electronic funds transfer) with any vendors?
CSPC	D.13	Have any concerns been expressed at the CSPC meetings about the amount of collections from fundraising activities?
CSPC	D.14	What was the balance remaining in your CSPC account as at August 31, 2019?
CSPC	D.15	Did your CSPC submit their financial reporting in SharePoint for the 2018-19 school year?
General	E.1	Do you have any suspicions with respect to the theft of any school, CSPC or SNP funds or other fraudulent activity?
General	E.2	Have there been any changes in the current school year to personnel handling funds in the school?
General	E.3	Who is responsible for reviewing the school's general email account?
Security	F.1	Where are school funds (cash or cheque) stored in the school before deposited into bank? Who has access?
Security	F.2.	Where is the cheque stock stored in the school? Who has access to unused cheques?
Security	F.3	Who are the signing authorities on record for all school bank accounts? Please provide bank confirmation of same.
Security	F.4	Where are financial records stored? Who has access to the accounting records?
Security	F.5	What control(s) are in place to ensure payee name on cheque is not the same as signing authority?
Security	F.6	Do you have a bank card or a CIBC CMO token? If yes, what is it used for?
Security	F.7	Is there any requirement to make cash withdrawals, ATM withdrawals, direct debit purchases from the school bank accounts?
Security	F.8	Are there at least 2 people present at all times when funds are counted in preparation of a bank deposit? Please list the individuals.
Security	F.9	Are deposit forms signed by both individuals?
Approvals	G.1	Are the funds disbursement forms approved in advance of issuing a cheque?
P- Card Trans.	H.1	How many P-cards are assigned to your school? What are the numbers?
P- Card Trans.	H.2	Where are the P-cards stored when not in use and who has access?
P- Card Trans.	H.3	Is a P-Card tracking sheet used to monitor the signing out of the card?
P- Card Trans.	H.4	Are P-Card statements reconciled to invoices/receipts?
KEV	I.1	Who is responsible for the school's day-to-day banking in KEV for the SGF account? SNP, if applicable?

### Sample School/CSPC Internal Audit Questionnaire

KEV	I.2	Have the principal, VP and secretary attended the full School Bank and Cash-on-Line training?
KEV	I.3	What is your KEV adoption rate? What steps have you taken to increase parent registration?
KEV	I.4	How many events has your school created in KEV? Do you know your usage rate?
KEV	I.5	How has handling of cash and cheques changed for your school with the introduction of KEV?
KEV	I.6	If you haven't already, is the school planning on adopting the School Cash Express option to allow teachers and/or CSPC access to create events on the system? What steps have taken place to implement this option?

Approval

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Principal's name (please print)

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Principal's approval