HENDERSON LOGGIE
Chartered Accountants

Glasgow Clyde College

Annual Report to the Board of Management and Principal on the Provision of Internal Audit Services for 2016/17

Internal Audit Report No: 2017/09

Draft Issued: 13 September 2017

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Content

1. Annual Report and Opinion

Introduction

1.1 We were appointed in October 2015 as internal auditors of Glasgow Clyde College ('the College') for the period 1 August 2015 to 31 July 2016 with an option to extend for a further year, which was subsequently exercised by the College. This report summarises the internal audit work performed during 2016/17.

1.2 An Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2015/16 (internal audit report 2016/01, issued February 2016). The ANA was prepared following discussion with a number of College managers and the Chair of the Audit Committee, and from a review of various College documents including previous internal audit reports. The ANA was based on the College's risk register supplemented by our own assessment of the risks faced by the College. Following on from the ANA a Strategic Plan was formulated, covering the normal three-year internal audit cycle, and this was approved by the Audit Committee, together with the ANA, at its meeting on 9 March 2016.

1.3 The annual operating plan for 2016/17 showed two changes to the allocation set out in the above Strategic Plan. A review of IT Network Arrangements / IT Strategy, originally planned for 2017/18, was brought forward to 2016/17 at the request of the Audit Committee. Following discussion with College management, a proposed review of Publicity and Communications was delayed to 2017/18 to accommodate this change. The work undertaken in the year proceeded according to plan although, at the time of preparing this draft Annual Report, work on Corporate Governance and Follow-Up Reviews has still to be completed. In light of an external Governance Effectiveness Review having been carried out in February / March 2017 it was agreed with College management and the Board that our review of Corporate Governance be pushed back to August / September 2017 to get the most benefit out of it. Fieldwork commenced in late August 2017 and some further information has been requested to complete the review. Following discussion with College management, the Clerk to the Board and the Chair of the Audit Committee it was agreed that this work be reported at the November 2017 meeting of the Audit Committee. In relation to our Follow-Up Reviews, given the timing of the target completion date for a number of the recommendations, the decision has been taken, following discussion with College management, to defer fieldwork and submit this report to the November 2017 meeting of the Audit Committee.

1.4 The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3.

1.5 An analysis of time spent against budget is at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
- Confirm our independence;
- Provide information about the year's activity and the work planned for next year in this report; and
- Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (Continued)

1.7   Self-assessment is undertaken through:
- Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
- Ensuring compliance with best professional practice, in particular the PSIAS;
- Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
- Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
- Annual completion of a checklist in April to confirm PSIAS compliance.

1.8   The results of our self-assessment are that we are able to confirm that our service is independent of the College and complies with the PSIAS.

1.9   External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie is a member of MHA, a national association of accountancy firms. Continued membership of MHA is dependent on maintaining a good level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The MHA review in April 2014 included our internal audit service. Overall the review found the firm's policies and procedures relating to internal audit to be compliant with the PSIAS in all material respects.

Significant Issues

1.10   There were no significant issues identifying major internal control weaknesses arising from our internal audit work during the year. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.

Opinion

1.11   In our opinion, the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2016/17 and in the previous year.

2. Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2017/01	Annual Plan 2016/17	N/A	N/A	N/A	N/A	N/A
2017/02	Staff Development	Satisfactory	3	-	-	1
2017/03	IT Strategy / IT Network Arrangements	Satisfactory	3	-	2	1
2017/04	Space Management (BPR)	N/A	N/A	N/A	N/A	N/A
2017/05	Student Fees	Satisfactory	-	-	-	-
2017/06	Corporate Planning	Satisfactory	4	-	2	2
2017/07	Corporate Governance	Satisfactory	9	-	-	9
2017/08	Follow-Up Reviews	N/A	4 of 19 recommendations required further action	-	2	2

Overall gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Recommendation grades are defined as follows:

Priority 1	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit Committee.
Priority 2	Issue subjecting the College to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

3. Summary of Results and Conclusions

2017/01 – Annual Plan

Final Issued September 2016

The purpose of this document was to present, for consideration by the Audit Committee, the annual operating plan for the year ended 31 July 2017. The plan was based on the proposed allocation of audit days for 2016/17 set out in the ANA and Strategic Plan 2015 to 2018 (although refer paragraph 1.3 above).

The outline scope, objectives and audit approach for each audit assignment to be undertaken, arrived at following discussion with the Vice Principal Resources and Director of Finance and consideration by other members of the College Management Team, were set out in the report.

2017/02 – Staff Development   **Final Issued – February 2017**   **Overall grade: Satisfactory**

The scope of the audit was to consider whether the College is making best use of its staff and included a review of: workforce planning; training; personal development plan systems; and succession planning.

The table opposite notes each separate objective for this review and records our results.

Strengths
- The College continually monitored student numbers to ensure that sufficient staff resources were attached to each course.
- The College had dedicated Learning and Development (L&D) Officers within the Organisational Development team who coordinated training, development and mentoring activities delivered across the College.
- The College provided a good range of learning and development opportunities for staff, some of which exceeded those offered by other colleges in the sector. For example, the Professional Development Sponsorship and Bridge the Gap programmes.
- Staff had access to a suite of online training modules which provided them with flexible opportunities for learning and development.
- The College was in the initial stages of developing a Work Force Planning model and a formal analysis of senior staff across the College had been undertaken, which was to be used to inform succession planning.
- L&D staff had worked with colleagues in the Estates department to produce a training needs matrix which identified the training required for each post within Estates. The process of identifying the training requirements for each post demonstrated good practice and the College should consider adopting this approach in other areas.
- There was a systematic approach to the evaluation of training delivered.
- There were a range of mechanisms in place to communicate the College's objectives to departments and to staff and to review departmental and College performance.

The specific objectives of the audit were to obtain reasonable assurance that:	
1. The College has a systematic approach for ensuring that its staff resources match what is required in order to deliver its commitments. Where gaps are identified, timely action is taken to close these.	**Good**
2. The College's approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps.	**Satisfactory**
3. The College has a systematic approach to evaluating its training to ensure that it is achieving the desired impact.	**Good**
4. There is a systematic approach for translating business objectives into actions / tasks for members of staff.	**Satisfactory**
5. A systematic approach is used for communicating objectives and performance expectations to staff.	**Satisfactory**
6. A systematic process is used for providing feedback to staff on performance and agreeing action to improve performance.	**Good**
7. There is a systematic approach for ensuring that the College makes full use of the skills and knowledge of its staff.	**Good**
8. Appropriate succession planning strategies, action plans and monitoring arrangements are in place within the College.	**Good**
Overall level of assurance	**Satisfactory**

2017/02 – Staff Development (Continued)

Weaknesses

- Although guidance was available to staff on the Personal Development Planning process, and information was available on a range of learning and development activities, the College had not established an overarching staff training and development policy which set out the College's aims and objectives or outlined the responsibilities of staff, line managers, senior management and the Board of Management in relation to staff training.

- There had been no mandatory requirement for staff to complete a Personal Development Plan since merger; although it was envisaged that all staff would undertake the process during 2017.

- The College did not make use of skills databases (at either an organisational level or at a departmental level) which could be used to identify any skills or knowledge gaps in departments / amongst staff. We recommended that the College considered conducting a training needs assessment to identify the basic training and skills requirement associated with each established post. The data obtained from the training needs assessment should then be used to populate iTrent, which will allow L&D staff and management to identify training gaps.

- For a sample of Personal Development Plans reviewed we noted that there was no clear linkage between the training needs identified on the plans and the Faculty / department or College Development Plan objectives. We also found that insufficient detail was provided on the expected outcomes and method of delivery recorded in a number of the plans we reviewed. Personal Development Plan guidance was available to staff, which detailed the purpose and format of the review meetings. However, there was no guidance made available, to either staff or managers, on how the review meetings should be conducted. The Organisational Development team were in the process of refreshing the Personal Development Planning process.

2017/03 – IT Strategy / IT Network Arrangements   Final Issued – February 2017   Overall grade: Satisfactory

IT Network Arrangements
This aspect of the audit included a review of the College's position with regard to Cyber Security in order to advise on areas that should be addressed in line with the latest guidance produced by the UK National Cyber Security Centre (NCSC), the UK Government's national technical authority on cyber security.

IT Strategy
This aspect of the audit included a high-level review of the College's Digital Strategy.

The table opposite notes each separate objective for this review and records the results

Strengths
- An appropriate risk management regime was embedded across the College, which included identifying cyber security as a key strategic risk, supported by an ICT operational risk register which identified specific risks relating to cyber security.
- The College was a member of InfoSec, the Universities and Colleges Shared Services group for information security, which provided the College with access to information security expertise and an incident response team in the event of a significant cyber-attack.
- A baseline security build for workstations, servers, firewalls and routers was in place.
- Hardware and software inventories had been created.
- Periodic vulnerability scans were conducted of the internal network and the ICT team constantly monitored the health and activity on the IT network.
- Processes were in place for applying updates and patches to all devices connected to the College network.
- The IT architecture protected the College network through use of firewalls and prevented direct connections to untrusted external services and protected internal IP addresses.
- Penetration testing of the external boundary was conducted annually and findings used by the ICT team to address any security weaknesses.

IT Network Arrangements	
The specific objective of this aspect of the audit was to:	
1. Review the security tools in place, how these are currently used, the configuration of key elements of IT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the IT department and users.	**Requires Improvement**
IT Strategy	
The specific objectives of this aspect of the audit were to obtain reasonable assurance that:	
2. An IT strategy group or equivalent has been formed to prepare and maintain the strategy;	**Requires Improvement**
3. The Digital Strategy was developed in consultation with users and taking into account the College's Development Plan and other operational plans;	**Good**
4. The Digital Strategy shows: ♦ objectives; ♦ how they will be achieved; ♦ resources required; ♦ clearly defined timescales for achieving specific goals and objectives; and ♦ implications;	**Good**
5. Staff are aware of, and have ready access to, the Digital Strategy; and	**Good**
6. Procedures have been established for monitoring implementation of the Digital Strategy and responsibilities formally assigned.	**Satisfactory**
Overall level of assurance	**Satisfactory**

2017/03 – IT Strategy / IT Network Arrangements (Continued)

Strengths (Continued)
- Management of user accounts was linked to the College's starter, leaver and change of role procedures.
- IT Disaster Recovery plans were in place and are periodically tested.
- Network hardware was protected by an antivirus solution, which automatically scanned for malware.
- Removable media was scanned for malware when connected to networked equipment.
- The College had started implementing a device management tool which will allow anti-virus signatures to be installed remotely on College issued laptops.

Weaknesses
- There was no overarching information security policy which clearly communicated the College's approach to information risk management.
- To be fully effective an information risk management regime should be supported by an empowered governance structure, which is actively supported by the Board and senior managers. Our review identified that there was no Digital Strategy Group to monitor and evaluate the implementation of the College Digital Strategy whose remit could be extended to include information risk management across the College. We recommended that a Digital Strategy Group, comprising cross-College staff membership, be established, which had a combined responsibility for monitoring achievement of the Digital Strategy and information security considerations for IT projects.
- Our review found that although ICT staff demonstrated a strong awareness of information security risks the College was unable to demonstrate that the same level of awareness existed amongst the wider staff and user group as there was no structured programme of information security training provided to either staff or students.

2017/04 – Space Management (Business Process Review)   **Final issued - September 2017**   **Overall grade: N/A**

The scope of this assignment was to carry out a review of the processes used by staff for the completion of course unit information, timetabling (courses, staffing and room allocation), dissemination of timetables, and calculation of room and staff utilisation.

The objectives of the assignment were to ensure that:

- the College is aware of how teaching and support space is currently being utilised;
- the time-tabling process takes sufficient cognisance of space utilisation, ensuring efficient use is being made of College teaching rooms;
- there are appropriate monitoring and reporting frameworks in place;
- the anticipated outcomes for all stakeholders from processes are clearly defined;
- the steps in the value chain (processes) are identified;
- steps that do not add value are identified with a view to eliminating them; and
- steps that create value occur in the right sequence.

The review identified several areas for investigation or improvement and all the identified actions were designed to enhance efficiency and effectiveness. No issues which subjected the College to material or significant risk were identified during our review.

The main areas for investigation or improvement noted during the review were:
- The data from the CRS forms should be input by Senior Lecturers directly into Unit-E or via an input portal, rather than the current approach whereby Senior Lecturers note changes on a spreadsheet and then pass these changes on to a Faculty Administrator for inputting. This would reduce double input and the risk of data input errors however is likely to require some systems development;
- Currently timetables are produced by academic staff who have to carry out the timetable preparation stage on paper or spreadsheets and the College has indicated that this will always be necessary. These timetables are then passed to Faculty Admin staff for inputting to the student registry system (Unit E). The CRS form should be split into two parts with part 1 of the form, containing the key course information, being processed earlier in the cycle and part 2, containing the timetable including the staff involved (which is the area subject to greatest change and sometimes at a late stage in the process), being a second stage part of the process. This will allow for the key course information to be captured at an earlier stage and aid with planning and space management;
- In the longer term, consideration should be given to the implementation of electronic timetabling software. This would not replace the creation of timetables but could assist with the latter stages of the timetabling processes (such as allocation of rooms and facilitation of late timetable changes) and would assist with efficiency;

2017/04 – Space Management (Business Process Review) (Continued)

- Functionality on Unit-E to produce timetables from student register information should be utilised and this should be made available to staff and students on the intranet. However, we noted that the current format of the Unit-E timetables was not considered to be user friendly and therefore solutions to this issue will require to be considered going forward;
- Once Unit-E is being utilised to produce timetables, or the College introduces an electronic timetabling system, then a checking process should be put in place to ensure that the timetable information held on Unit-E includes some accuracy checking, such as identifying any room booked twice for the same time session; and
- Staff and room utilisation reports should be run from the Unit-E timetable system (once there is confidence that this data is accurate) and staff and room under-utilisation should be monitored and followed-up on a timely basis and reviewed by an appropriate management group.

2017/05 – Student Fees   Final Issued – May 2017   Overall grade: Satisfactory

The main purpose of this review was to ensure that the policies, procedures and processes in place within the Management Information Systems (MIS) Department and Finance for recording, processing, invoicing and receiving of student fees are effective.

The table opposite notes each separate objective for this review and records our results.

Strengths
- The enrolment process ensured that information provided by students was reviewed for accuracy by experienced members of staff. This in turn resulted in students being assigned the correct source of fees code from the outset in the vast majority of cases.
- For a sample of students tested, we found that fee invoices had been raised within the finance system which matched the information recorded within the student records system.
- Assigning 'pre-enrolled' status to students whose fee source had not been confirmed, and reporting on these students, ensured that the College kept under review students who had still to receive confirmation of their source of fees.

Weaknesses
- The manual process for raising fee invoices on the finance system, using data from the student records system, was less efficient than an electronic process would be and also increased the risk of manual input errors occurring. This issue will be resolved when the new finance system is implemented as it is envisaged that data will be transferred electronically from UnitE for the purposes of raising fee invoices.
- The current debt management system involved checking of aged debtors on a monthly basis and manual production of reminder letters. This manual process could result in reminder letters not being issued in line with the timescales set out in the College procedure. Going forward this issue will be resolved as the new finance system will allow for automatic generation of reminder letters.

The objectives of this audit were to obtain reasonable assurance that:	
1. Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS.	Good
2. There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems.	Satisfactory
3. All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified.	Good
4. Adequate debt management and recovery procedures are in place, and are consistently followed in practice.	Satisfactory
Overall Level of Assurance	**Satisfactory**

2017/06 – Corporate Planning

Final Issued – May 2017   **Overall grade: Satisfactory**

The scope of this audit was to consider whether the College's planning process was working effectively, particularly in relation to the creation of the College Development Plan 2016-2020 and to examine the linkages between the Regional Outcome Agreement (ROA), the Development Plan, the underpinning strategies and the detailed Faculty and Unit Operational Plans.

The overall objective of the audit was to obtain reasonable assurance that the College's planning process accorded with good practice.

The table opposite notes each separate objective for this review and records our results:

Strengths

- The creation of the Development Plan involved: consultation with staff and senior management; review and approval by the Board; and launching to staff at an all staff event;
- The College had 10 strategies to support the Development Plan and there were Strategy Action Plans that supported implementation of these;
- There was a standard template for completion of Faculty and Unit Operational Plans that had links into the Development Plan and ROA; and
- There were processes in place to identify the resource requirements of planned activities and to consider, during the budgeting process, whether there were adequate resources to undertake these.

Weaknesses

- The linkage between the Strategy Action Plans and Operational Plans had not been explicitly clarified;
- There was scope for improving the content of the Operational Plans to ensure that these were more robust, including ensuring all planned actions were SMART (Specific, Measurable, Achievable, Relevant and Time-bound) and key activities had been prioritised;
- There was no formal framework in place for independently monitoring progress made against the Strategy Action Plans and Operational Plans; and
- The information initially received to allow the Executive Management Team to prioritise and approve requests for ICT, Estates and room re-allocations was not always adequate for these purposes and therefore further information had to be requested.

The specific objectives of the audit were to obtain reasonable assurance that:	
1. The corporate planning process was adequately planned and challenged for robustness.	Good
2. Linkages between the Development Plan, the Regional Outcome Agreement and operational plans are clearly defined and communicated.	Satisfactory
3. Operational plans are robust and include detailed prioritised action plans.	Requires Improvement
4. The Development Plan, Regional Outcome Agreement and operational plans are being appropriately monitored and controlled, including through the use of key performance indicators.	Requires Improvement
5. There is effective linkage between planning and budgeting at all levels.	Satisfactory
Overall Level of Assurance	Satisfactory

2017/07 – Corporate Governance

Final Issued – November 2017   **Overall grade: Satisfactory**

The scope of this audit was to undertake a desktop review of compliance with the revised Code of Good Governance for Scotland's Colleges arising from the consultation exercise that took place in June 2016.

The table opposite notes the objective for this review and records our results:

Our review took a high-level, holistic approach to considering whether Code principles had been met, including considering all actions the College had undertaken regardless of whether these were formal or informal (including where management assertions were made but no formal evidence was made available to corroborate such actions).

We found that the College was fully complying with all but seven of the Code principles. For these seven, some areas for further development were noted. Recommendations in these areas were to be integrated into the Board's Development Plan and implementation tracked through that separate process.

We also noted a number of improvement points that, although not a prerequisite to achievement of compliance with the Code, we considered that the governance framework would be enhanced by implementing improvement actions.

The specific objective of the audit was to obtain reasonable assurance that:	
1. The College complies with the principles of good governance set out in the revised Code of Good Governance for Scotland's Colleges	Satisfactory
Overall Level of Assurance	Satisfactory

2017/08 – Follow-Up Reviews

Final Issued November 2017

We carried out a follow-up review of the recommendations made in reports issued during 2016/17 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding.

The objective of each of our follow-up reviews was to establish the status of implementation of recommendations made in previous internal audit reports.

The College had made reasonably good progress in implementing previous internal audit recommendations, with 14 of the 19 recommendations that were past their agreed completion date at the time of our follow-up review being categorised as 'fully implemented'.

One recommendation, relating to Internal Audit Report 2017/02 – Staff Development, issued February 2017, was considered by the College but not implemented.

Our findings from each of the follow-up reviews have been summarised as follows:

From Original Reports			From Follow-Up Work Performed			
Area	Recommendation Grades	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Considered but not Implemented
Staff Development	Priority 1	-	-	-	-	-
	Priority 2	-	-	-	-	-
	Priority 3	3	1	1	-	1
Total		**3**	**1**	**1**	**-**	**1**
IT Network / IT Strategy	Priority 1	-	-	-	-	-
	Priority 2	2	1	1	-	-
	Priority 3	1	-	1	-	-
Total		**3**	**1**	**2**	**-**	**-**
Corporate Planning	Priority 1	-	-	-	-	-
	Priority 2	2	1	1	-	-
	Priority 3	2	2	-	-	-
Total		**4**	**3**	**1**	**-**	**-**
Risk Management	Priority 1	-	-	-	-	-
	Priority 2	2	2	-	-	-
	Priority 3	3	3	-	-	-
Total		**5**	**5**	**-**	**-**	**-**
Follow-Up Reviews 2015/16	Priority 1	-	-	-	-	-
	Priority 2	1	1	-	-	-
	Priority 3	3	3	-	-	-
Total		**4**	**4**	**-**	**-**	**-**
Grand Total		**19**	**14**	**4**	**-**	**1**
Percentage		**100%**	**74%**	**21%**		**5%**

4. Time Spent – Actual v Budget

	Report number	Planned days	Actual days feed	Days to fee at Nov. 2017	Days to spend / WIP	Variance
Staffing Issues						
Staff Development	2017/02	5	5	-	-	-
Financial Issues						
Student Fees	2017/05	4	-	4	-	-
Information and IT						
IT Strategy	2017/03	1	1	-	-	-
IT Network Arrangements	2017/03	5	5	-	-	-
Organisational Issues						
Corporate Planning	2017/06	4	-	4	-	-
Corporate Governance	2017/07	3	-	3	-	-
Estates and Facilities						
Space Management	2017/04	5	5			
Other Audit Activities						
Management and Planning)	2017/01	5	3	2	-	-
External audit)						
Attendance at audit committees)						
Follow-up reviews	2017/08	3	-	3	-	-
Total		35	19	16	-	-

5. Operational Plan for 2017/18

5.1   We were re-appointed in September 2017 as Internal Auditors for the period from 1 August 2017 to 31 July 2020 with an option to extend for a further 12 months. Following our re-appointment, we prepared a draft Audit Needs Assessment and Strategic Plan for 2017 to 2020 (internal audit report 2018/01, issued November 2017), together with a detailed operating plan for 2017/18. Drafts of these documents will be presented to the Audit Committee for approval at its meeting on 22 November 2017.

5.2   An extract from the draft Strategic Plan, in relation to 2017/18, is attached.

Proposed Allocation of Audit Days 2017/18

	Category	Priority	Planned 17/18 Days
Reputation			
Publicity and Communications	Gov	M	
Health and Safety	Gov	M	
Student Experience			
Curriculum	Perf	H/M	6
Quality	Perf	M	
Student support (Business Process Review)	Perf	M	5
Student recruitment and retention	Fin/Perf	H	
Student Association	Gov	M	
Staffing Issues			
Staff recruitment and retention)	Perf	M/L	
Staff development)	Perf	H/M	
Payroll	Fin	M	
Estates and Facilities			
Building maintenance)	Fin/Perf	M	3
Estates strategy / capital projects)	Fin/Perf	H/M	3
Space management	Perf	H	
Asset / fleet management	Perf	L	
Financial Issues			
Budgetary control	Fin	H	
Student fees and contracts / registry	Fin	M	
ESF funding	Gov/Fin	M	
General ledger	Fin	M	
Procurement and creditors / purchasing	Fin	M	5
Debtors/ Income	Fin	M	
Cash & Bank / Treasury management	Fin	M	
Commercial Issues			
Business Development	Fin/Perf	H/M	6
International Activities	Gov/Fin/Perf	H/M	
Organisational Issues			
Risk Management	Perf	M	
Business Continuity	Perf	L	
Corporate Governance	Gov	M	
Corporate Planning	Perf	M	
Performance reporting / KPIs	Perf	M	
Partnership Working	Gov/Perf	M	
Equalities	Gov	M	

Proposed Allocation of Audit Days 2017/18 (Continued)

	Category	Priority	Planned 17/18 Days
Information and IT			
IT network arrangements	Perf	H/M	
Data protection	Gov	H	4
FOI	Gov	L	
Systems development / implementation	Perf	M	
IT strategy	Perf	M	
Other Audit Activities			
Management and Planning)			5
External audit / SFC)			
Attendance at audit committees)			
Follow-up reviews		Various	3
Audit Needs Assessment			
Total			40

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial

Priority: H – High; M – Medium; L – Low