

# **Audit Committee**

**Wednesday 28 September at 4.30pm  
Via Teams**

## AUDIT COMMITTEE

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The thirty-fourth meeting of the Audit Committee will be held on Wednesday 28 September 2022 at 4.30pm via teams

### A G E N D A

<b>22.34</b>	Welcome and Apologies	D Watt
<b>22.35</b>	Declarations of Interests	D Watt

#### Minutes of Previous Meeting

<b>22.36</b>	Draft Minute of the Audit Committee meeting 25 May 2022	P	D	D Watt
<b>22.37</b>	Matters Arising – Action Grid	P	D	D Watt

#### Items for Discussion/Decision

##### Systems of Internal Control

<b>22.38</b>	Updated Internal Audit Plan 2022/23	P	D	Henderson Loggie
<b>22.39</b>	Internal Audit - Follow up Report	P	D	Henderson Loggie

#### Governance and Risk Management

<b>22.40</b>	College Strategic Risk Register	P	D	J Thomson
<b>22.41</b>	Climate Change Action Plan Update	P	D	J Thomson
<b>22.42</b>	Cyber Security Update	P	D	S Renton
<b>22.43</b>	Data Protection Update	P	ND	M Wood

#### Items for Information/Noting

<b>22.44</b>	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
<b>22.45</b>	Business Process Review: Teaching Staff and Room Utilisation – Progress Report	P	ND	J Thomson
<b>22.46</b>	Audit Scotland Report: Scotland's Colleges 2022	P	D	J Thomson
<b>22.47</b>	Audit Committee Schedule of Work 2022/23	P	D	K Mavor
<b>22.48</b>	Any Other Business			D Watt

Date of next meeting: 23 November 2022 at 4.30pm (Langside campus)

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	28 September 2022
<b>Paper Title</b>	Updated Internal Audit Plan for 2022/23 and 2021/22 Progress Report
<b>Action</b>	Discussion
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	22.38
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to provide the updated draft of the 2022/23 Internal Audit Plan as prepared by Henderson Loggie which has been updated with requested scheduling changes following discussion at the May Committee. The only further update to the final plan is to add the fieldwork dates. (The scopes of each audit are available to be considered for any minor changes in advance of each audit being undertaken.)
- 1.2 Also attached to this report is the 2021/22 Internal Audit Progress Report which summarises the position for the year where all the planned 2021/22 audits have been undertaken with only the annual year end audits remaining which cannot be completed until this point.

**2. ACTION FOR THE BOARD**

- 2.1 Members of the Audit Committee are invited to discuss the updated 2022/23 draft Internal Audit Plan and note the 2021/22 Progress report.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 Following a regional collaborative procurement exercise in July 2021 Henderson Loggie were re-appointed as internal auditors of the College for the period 1 August 2021 to 31 July 2024 with an option to extend for a further 24 months.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 The 2022/23 updated draft Internal Audit Plan is attached at Annex 22.38A and the 2021/22 Progress report at Annex 22.38B.

**5. RISKS**

- 5.1 There are no specific risks associated with this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/  
LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

- 6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

# Glasgow Clyde College

## Internal Audit Annual Plan 2022/23

Internal Audit Report No: 2023/01

Draft issued: 16 May 2022

2<sup>nd</sup> Draft issued: 21 September 2022

Final issued:



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## Introduction

- 1.1 The purpose of this document is to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2023. The plan is based on the proposed allocation of audit days for 2022/23 as set out in the Internal Audit Strategic Plan 2021 to 2024. The preparation of the Strategic Plan involved dialogue with management, and the Audit Committee approved the three-year Strategic Plan at its meeting on 24 November 2021.
- 1.2 The annual operating plan for 2022/23 shows two changes to the allocation set out in the above Strategic Plan. Following discussion at the Audit Committee meeting on 25 May 2022 the proposed four-day review of Environmental Sustainability has been deferred to 2023/24 to allow more time for progress to be made in this area. In its place a five-day review of Student Fees and Contracts / Registry has been brought forward from 2023/24.
- 1.3 A copy of the revised Internal Audit Strategic Plan is included at Section 2 of this report.
- 1.4 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2022/23, together with the proposed audit approach. These have been arrived at following discussion with some College managers to prepare the initial draft which was then reviewed by the Principal and Vice Principal Resources and College Development. The outline scopes will be refined and finalised after discussion with responsible managers in each audit area prior to each audit.
- 1.5 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of assurance for the area reviewed and therefore the priority that should be given to each report.





## Strategic Plan 2021 to 2024

### Proposed Allocation of Audit Days

		Actual	Planned	Planned	Year last reviewed by Internal Audit (HL)
	Category	21/22	22/23	23/24	
		Days	Days	Days	
<b>Reputation</b>					
Publicity and Communications	Gov				2019/20
Health and Safety	Gov			5	2018/19
<b>Student Experience</b>					
Curriculum – VLE platform	Perf		6		2017/18
Quality	Perf				2019/20
Student support (ELS) BPR	Perf			6	2020/21
Student recruitment and retention	Fin/Perf	5			2018/19
Student welfare – Duty of Care	Perf				2018/19
Students Association	Gov		4		Not previously reviewed by HL
<b>Staffing Issues</b>					
Staff recruitment and retention	Perf			5	2019/20
Staff development	Perf	5			2019/20
Payroll	Fin				2020/21
Teaching staff utilisation	Perf / Fin	5			Not previously reviewed by HL
<b>Estates and Facilities</b>					
Building maintenance	Fin/Perf				2017/18
Estates strategy / capital projects	Fin/Perf				2017/18
Space management / room utilisation	Perf	6			BPR on Space Management 2016/17
Asset / fleet management	Perf				Not reviewed by HL
<b>Financial Issues</b>					
Budgetary control	Fin				2018/19
Student fees and contracts / registry	Fin		5		2016/17
ESF funding	Gov/Fin				2018/19
General ledger	Fin				Not reviewed by HL
Procurement and creditors / purchasing	Fin			5	2017/18
Debtors/ Income	Fin	5			Not previously reviewed by HL
Cash & Bank / Treasury management	Fin				2019/20
Fraud Prevention, Detection and Response	Fin				2020/21
Delivery of Efficiency Savings Plan	Fin				2020/21



## Internal Audit Annual Plan 2022/23 - DRAFT

	Category	Actual 21/22 Days	Planned 22/23 Days	Planned 23/24 Days	Year last reviewed by Internal Audit (HL)
<b>Commercial Issues</b>					
Business Development	Fin/Perf	5			2017/18
External Activities	Gov/Fin/Perf				2017/18
<b>Organisational Issues</b>					
Risk Management	Perf			4	2020/21
Business Continuity	Perf				2020/21
Corporate Governance	Gov				2016/17
Corporate Planning	Perf				2016/17
Performance reporting / KPIs	Perf		5		2018/19
Partnership Working (incl. Regional Engagement)	Gov/Perf				2018/19
Equalities	Gov				2019/20
Environmental Sustainability	Gov/Perf			4	Not previously reviewed by HL
<b>Information and IT</b>					
Cyber security	Perf		5		2019/20
Data protection	Gov			5	2017/18 – 2-part review
BYOD	Perf / Fin		5		Partly reviewed as part of Student Support 2020/21
FOI	Gov				Not reviewed by HL
Systems development / implementation	Perf				2018/19
Digital / IT strategy implementation	Perf				2020/21
Licencing	Perf			4	2019/20
<b>Other Audit Activities</b>					
Credits Audit	Required	7	7	7	All years
Bursary, Childcare and Hardship	Required	5	5	5	All years
Funds Audit					
EMA Audit	Required	1	1	1	All years
Management and Planning )		4	5	5	
External audit / SFC )					
Attendance at Audit Committee )					
Follow-up reviews		3	2	2	All years
Audit Needs Assessment		2			2017/18
<b>Total</b>					
		53	50	58	
		=====	=====	=====	

### Key

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

BPR = Business process review



## Outline Scope and Objectives

<b>Audit Assignment:</b>	Curriculum – VLE platform
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	31 May 2023
<b>Days:</b>	6

### **Scope**

This audit will review the learning technologies utilised in College libraries and classrooms and the use of digital learning tools to enhance the learner experience.

The College uses Canvas, its virtual learning environment (VLE), as its main tool for delivering teaching and learning resources to support face-to-face and live online teaching.

### **Objectives**

The objective of our audit will be to obtain reasonable assurance that:

- the College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience;
- adequate licensing arrangements are in place for software applications utilised;
- investment in new learning technologies aligns with curriculum planning;
- resources are aligned with the needs of both staff and learners as captured through feedback mechanisms; and
- sufficient service desk support is available to maintain access to online learning platforms out of normal College hours.

### **Our audit approach will be:**

We will assess whether the above objectives have been met through discussions with key staff, including the Assistant Principal of Student Experience, the Learning Technology Coordinator and relevant ICT staff, and through review of relevant documentation.



<b>Audit Assignment:</b>	Students Association
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	8 March 2023
<b>Days:</b>	4

### **Scope**

Student engagement at the College is about students and staff working together to improve the learning and teaching experience. The College wants its students to be involved in all aspects of learning, helping to shape the College's direction by being a key part of the decision-making process in the College.

There are several ways students can get involved: be part of the Students' Association; become a Class Rep; attend a Focus Group; or attend a Course Action and Development Meeting.

The scope of this audit will be to review the College's student engagement activities including the link with the Students' Association.

### **Objectives**

The specific objectives of our audit will be to obtain reasonable assurance that:

- a comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis;
- student engagement is monitored and evaluated on a regular basis;
- there is evidence of student engagement outcomes influencing planning and decision making;
- adequate resources are allocated to student engagement activities, including the Students' Association; and
- training and support is provided to staff and students where necessary.

### **Our audit approach will be:**

From discussion with the Assistant Principal Student Experience, Students' Association President, Students' Association Liaison Officer, and other relevant managers and staff, we will establish the College's approach to student engagement and compare with good practice.



<b>Audit Assignment:</b>	Student Fees and Contracts / Registry
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	8 March 2023
<b>Days:</b>	5

### **Scope**

The main purpose of this review will be to ensure that the policies, procedures and processes in place within MIS and Finance for recording, processing, invoicing and receiving of student fees are effective.

### **Objectives**

The objectives of this audit will be to ensure that:

- enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS;
- there is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems;
- all fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified; and
- adequate debt management and recovery procedures are in place, and are consistently followed in practice.

### **Our audit approach will be:**

From discussion with MIS and Finance staff we will identify the key internal controls in place within the College's student fees process and compare these with expected controls. We will report on any areas where expected controls are found to be absent or where controls could be further strengthened.

Compliance testing will then be carried out where necessary to ensure that the controls in place are operating effectively.

<b>Audit Assignment:</b>	Performance Reporting / KPIs
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	31 May 2023
<b>Days:</b>	5

### **Scope**

This audit will consider the format, content and timeliness of management information, both financial and non-financial (although excluding budget monitoring as this is covered separately as part of the internal audit programme), provided to senior management and to the Board.

### **Objectives**

The objective of the audit will be to obtain reasonable assurance that:

- the management information needs of users have been identified and the information provided meets those needs;
- management information is clearly set out, easily accessible, accurate, provided on a timely basis and readily understood by users;
- management information is available which:
  - ♦ reports on appropriate key performance indicators and, where applicable, on outputs, outcomes and impacts;
  - ♦ enables the impacts of key strategic and operational decisions to be measured;
  - ♦ assists in forecasting; and
- processes in place to provide and disseminate management information are efficient.

### **Our audit approach will be:**

A sample of senior managers and Board members will be interviewed, and the College's management reports, and management reporting procedures, will be reviewed to assess compliance with the above objectives.

<b>Audit Assignment:</b>	Cyber Security
<b>Priority:</b>	High
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	8 March 2023
<b>Days:</b>	5

### **Scope**

This audit will include a review of the College's current position with regard to information and cyber security in order to advise on areas that should be addressed in line with the latest guidance produced by the National Cyber Security Centre (NCSC), the UK Government's national technical authority for information assurance.

### **Objectives**

Our review will seek to obtain reasonable assurance that:

- the internal controls in place which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the ICT department and users is in line with the NCSC 10 Steps to Cyber Security guidance.

### **Our audit approach will be:**

Our approach was based upon the guidance and best practice provided by NCSC; discussion with the Head of ICT and members of the ICT Team, review of relevant documentation; and observation. This covered the following areas:

- Risk management;
- Engagement and training;
- Asset management;
- Architecture and configuration;
- Vulnerability management;
- Identity and access management;
- Data security;
- Logging and monitoring;
- Incident management; and
- Supply chain security.

We will specifically consider the way in which risks associated with cyber security, and the associated impact on delivery of College business, are being managed.



<b>Audit Assignment:</b>	BYOD
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	31 May 2023
<b>Days:</b>	5

### **Scope**

As part of the College strategy to support students experiencing digital inclusion issues, using funding received from sources including the Scottish Funding Council via GCRB and the Glasgow Clyde Education Foundation, the College has provided approximately 2,000 ICT devices to students in the past year.

This audit will consider whether the BYOD initiative in its current form is the best use of resources and is being appropriately managed.

### **Objectives**

The objective of the audit will be to establish whether the College is obtaining value for money from its spend on the BYOD initiative. To conclude on this objective, we will establish whether:

- there is a formal BYOD Policy in place which clearly sets out respective responsibilities for all parties;
- there is a process in place to control the issue and return of laptops and other IT devices provided to students;
- an exercise has been conducted to identify the number of BYOD users and to forecast demand on College services;
- the College's IT Support resource is configured to effectively deliver the IT support required to sustain BYOD devices across all campuses;
- BYOD enquires made to the ICT Help Desk, and the subsequent utilisation of the IT team, are monitored to ensure compliance with the BYOD Policy and to assess the cost and the impact of this service provision on the learner experience;
- there are sufficient wireless access points across all campuses to allow all users to obtain and maintain access via their individual devices; and
- information security risks relating to the management of BYOD devices have been identified and effectively mitigated.

### **Our audit approach will be:**

Through discussion with the Assistant Principal of Student Experience and staff from Student Advice, Learning Inclusion, the Funding Team and ICT, and review of relevant documentation, we will establish the current arrangements and evaluate the extent to which they deliver value for money against the objectives listed above.

<b>Audit Assignment:</b>	Credits Audit
<b>Priority:</b>	Required annual audit
<b>Fieldwork Timing</b>	September 2023
<b>Audit Committee Meeting:</b>	November 2023
<b>Days:</b>	7

### **Scope**

Credits Audit Guidance, issued by SFC, requests that colleges obtain from their auditors assurances as to the reasonableness of procedures used in the compilation of the Credits related element of the student activity data for the academic year (FES return).

### **Objectives**

To obtain reasonable assurance that:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- the FES return on student activity data contains no material misstatements.

### **Our audit approach will be:**

Through discussion with College staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the returns to SFC and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude whether the systems and procedures are working satisfactorily as described to us.

Detailed analytical review will be carried out obtaining explanations for significant variations from previous year's activity.

Our testing will be designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to the SFC Credits Audit Guidance and the key areas of risk identified in Annex D of the guidance.

We will also review the final error report from the FES on-line checks.

<b>Audit Assignment:</b>	Student Support Funds
<b>Priority:</b>	Required annual audit
<b>Fieldwork Timing</b>	September 2023
<b>Audit Committee Meeting:</b>	November 2023
<b>Days:</b>	6

### **Scope**

We will carry out an audit on the College's student support funds for the year ended 31 July 2023 and provide an audit certificate. Three specific fund statements will require to be audited:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return;
- Higher Education Discretionary Fund; and
- Education Maintenance Allowance (EMA) Return.

### **Objectives**

The audit objectives will be to obtain reasonable assurance that:

- the College complies with the terms, conditions and guidance notes issued by the SFC, SAAS and the Scottish Government;
- payments to students are genuine claims for hardship, childcare, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ended 31 July 2023 is in agreement with underlying records.

### **Our audit approach will be:**

- Reviewing the year's guidance from the SFC, SAAS and the Scottish Government and identifying internal procedures through discussion with College staff, and review of relevant documents;
- Agreeing income to letters of award;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

<b>Audit Assignment:</b>	Follow-Up Reviews
<b>Priority:</b>	Various
<b>Fieldwork Timing</b>	TBC
<b>Audit Committee Meeting:</b>	September 2023
<b>Days:</b>	2

### **Scope**

This review will cover reports from the 2021/22 internal audit programme and reports from earlier years where previous follow-up identified recommendations outstanding.

### **Objectives**

To establish the status of implementation of recommendations made in previous internal audit reports.

### **Our audit approach will be:**

- for the recommendations made in previous reports ascertain by enquiry or sample testing, as appropriate, whether they have been completed or what stage they have reached in terms of completion and whether the due date needs to be revised; and
- prepare a summary of the current status of the recommendations for the Audit Committee.



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# Glasgow Clyde College

## Internal Audit Progress Report

Audit Committee – 28 September 2022

Issued: 21 September 2022





## Internal Audit Progress Report September 2022

Progress in delivering the annual plan for 2021/22 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2021/22	November 2021	Draft 09/11/21 2 <sup>nd</sup> Draft 10/11/21 3 <sup>rd</sup> Draft 17/11/21 Final 22/02/22	2022/01	N/A	24/11/21	
Student Recruitment and Retention	March 2022	Draft 18/02/22 Final 21/02/22	2022/02	Good	02/03/22	
Staff Development	March 2022	Draft 20/02/22 Final 22/02/22	2022/03	Satisfactory	02/03/22	



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Teaching Staff Utilisation BPR	May 2022	Draft 17/05/22 Final 19/05/22	2022/06	N/A	25/05/22	The review identified several areas for investigation or improvement through facilitated focus group sessions and interviews with staff. Actions were prioritised for the College to take forward. All of the identified actions were improvement actions designed to enhance efficiency and effectiveness. No control issues subjecting the College to material or significant risk were identified during the review.
Space Management / Room Utilisation BPR	May 2022	Draft 17/05/22 Final 19/05/22	2022/07	N/A	25/05/22	As above.
Debtors / Income	March 2022	Draft 18/02/22 Final 21/02/22	2022/04	Good	02/03/22	
Business Development	May 2022	Draft 16/05/22 Final 17/05/22	2022/05	Good	25/05/22	
Follow-Up Reviews	September 2022	Draft 30/08/22 Final 16/09/22	2022/08	N/A see comments	28/09/22	4 Fully implemented 2 Partially implemented 2 Not past agreed completion date 1 Considered but not implemented 9 in total
Credits	November 2022					Fieldwork currently in progress.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Student Support Funds	November 2022					Fieldwork currently in progress.

Gradings are defined as follows:

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



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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	28 September 2022
<b>Paper Title</b>	Internal Audit Reports: <ul style="list-style-type: none"> <li>• Follow Up Report</li> <li>•</li> </ul>
<b>Action</b>	For discussion
<b>Prepared by</b>	Henderson Loggie
<b>Agenda Item</b>	22.39
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to submit to the Committee, for discussion, the following report which has been produced by the College's Internal Auditors, Henderson Loggie.

- Follow Up Report

This is the final report within the 2021/22 Internal Audit Plan.

**2. ACTION FOR THE AUDIT COMMITTEE**

- 2.1 Members of the Audit Committee are invited to discuss the attached report.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The Follow Up Reviews Report 2021/22 internal audit report concludes that from the nine recommendations from previous reports, four have been fully implemented, two have been partially implemented, two are not past agreed completion date, and one has been considered and not implemented for the reason given.

**4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1 The Internal Audit Report is in paper 22.39A.

**5. RISKS**

- 5.1 There are no specific risk implications in this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL/FINANCIAL/EQUALITY & DIVERSITY.**

- 6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum



# Glasgow Clyde College

## Follow Up Reviews 2021/22

Internal Audit report No: 2022/08

Draft issued: 30 August 2022

Final issued: 16 September 2022





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## Management Summary

### Introduction and Background

As part of the Internal Audit programme at Glasgow Clyde College ('the College') for 2021/22 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2021/22 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2021/08 – Follow-Up Reviews 2020/21; and
- Internal Audit Report 2022/02 – Student Recruitment and Retention.

Internal Audit Reports 2021/09 – 2020/21 Student Activity Data, 2021/10 – 2020/21 Student Support Funds, 2022/01 – Annual Plan 2021/22, 2022/03 – Staff Development, 2022/04 – Debtors and Income and 2022/05 – Business Development did not contain any recommendations and as a result no follow up work was carried out for these reports.

Internal Audit Reports 2022/06 – Teaching Utilisation Business Process Review (BPR) and 2022/07 – Space Utilisation BPR highlighted areas for investigation or improvement by College management, the vast majority of which were not due to be actioned until 31 August 2022 or later. An update on the College's consideration and progress of the areas for investigation or improvement set out in these reports is to be reported separately to the Audit Committee by management.

### Objectives of the Audit

The objective of each of our follow-up reviews is to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, that plans are in place to progress them.

### Audit Approach

For the recommendations made in each of the reports listed above we ascertained by enquiry or sample testing, as appropriate, whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

### Overall Conclusion

The College has made good progress in implementing the recommendations followed-up as part of this review with 4 (57%) of the 7 recommendations that were at or beyond their agreed completion dates being categorised as 'fully implemented'.



## Overall Conclusion (Continued)

Two recommendations (29%) were assessed as 'partially implemented' and one (14%) had been 'considered but not implemented'. This related to a recommendation in report 2021/04 - Payroll to give consideration to ensuring that, for future contracts, the payroll provider would provide an ISAE 3402 Controls Assurance report on an annual basis. The system is not being re-tendered at this stage and the current provider Midland HR provided costings for this, proposing it would be between £6k and £30k. The proposal was considered but ultimately it was deemed that the benefits would not match up to additional costs that would be incurred.

The recommendations that were 'partially implemented', together with those not past their agreed completion dates, will be subject to follow-up at a later date.

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2021/08 – Follow Up Reviews 2020/21	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	7	4	2	-	-	1
<b>Total</b>		<b>7</b>	<b>4</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
2022/02 – Student Recruitment and Retention	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	-	-	2	-
<b>Total</b>		<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>Grand Totals</b>		<b>9</b>	<b>4</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>

The grades, as detailed below, denote the level of importance that should have been given to each recommendation within the internal audit reports:

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

## Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our reviews.



## Appendix I - Updated Action Plan

### Internal Audit Report 2021/08 – Follow up Reviews 2020/21

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
Internal Audit Report 2021/03 – Student Support						
<p><b>R1</b> The Corporate Parenting Plan should be enhanced with detail included around the governance arrangements for approval of the Plan and for ongoing monitoring.</p> <p>The Corporate Parenting Group should resume activities to ensure there is at least annual review of the Plan in line with statutory guidance. The status of activity should be frequently updated and target dates for activities monitored by the group.</p> <p>Management should consider documenting actions around Care Experienced students experiencing digital exclusion.</p>	3	The draft plan will be reviewed by the group and published as per SG guidance.	AP Student Experience	30 June 2021	<p><b>September 2021</b> A draft of the updated Corporate Parenting Plan was provided. This notes that the Plan will be monitored through College Corporate Parenting Group meetings (3 x academic year) – the first meeting will be held in November 2021. An annual report will be delivered to the Senior Leadership Team and the Board of Management on Corporate Parenting activity.</p> <p>The Corporate Parenting Plan has an action to work with Action For Children and internal partners to ensure care experienced learners have appropriate access to digital devices and support.</p>	<p>A new Corporate Parenting Plan was provided for session 2021/22.</p> <p>A report was delivered to SLT to summarise Care Experienced (CE) provision and support.</p> <p>A restructure within Student Experience was completed in June 2022 and this will place more emphasis upon student welfare and will allow the College to strengthen the named support for CE learners. The continued partnership with Action for Children has been extended and meetings are held on a monthly basis to monitor activity.</p>

## Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
Internal Audit Report 2021/03 – Student Support						
R1 (Continued)					<p><b>Revised completion date:</b> 30 November 2021</p> <p><b>Partially Implemented</b></p>	<p>A new Corporate Parenting Group met twice during session 2021/22 (named contacts, AP and CE Learners input).</p> <p>This group has been restructured to reflect the recent changes in structure allowing for the Corporate Parenting Plan to be refreshed for the 2022/23 session.</p> <p>ICT devices (including wi-fi) were delivered via a number of sources including the College, Action for Children and Connecting Scotland.</p> <p><b>Fully Implemented</b></p>

## Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
<b>Internal Audit Report 2021/04 – Payroll</b>						
<b>R2</b> For future payroll contract awards the College should ensure the approved contract will include an ISAE 3402 Controls Assurance report for service providers and obtains these reports ideally on an annual basis.	<b>3</b>	The requirement for this report will be raised with our current system provider and costs to provide this report investigated. If these costs are prohibitive, we will ensure that they are included in the tender document when we next tender or renew our contract.	Assistant Principal, Human Resources	31 December 2021	<p><b>September 2021</b> The College is Investigating the cost of this with the software provider.</p> <p><b><i>Not past agreed completion date</i></b></p>	<p>The system provider has provided costings for this which are significant of between £6k and £30k.</p> <p>The College has assessed the benefits and associated risks of not having this report. Ultimately it has been concluded that the benefits arising from the receipt of the ISAE 3402 assurances on the system would not match up with the scale of the additional costs which would be incurred</p> <p><b><i>Considered But Not Implemented</i></b></p>



## Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
<b>Internal Audit Report 2021/04 – Payroll</b>						
<b>R3</b> The College should review its current approach for manual input of information on additional hours and expenses and, where practical, take steps to automate the payroll processes, including the direct approval and uploading of additional salary and expenses payments into the iTrent system.	<b>3</b>	Work is currently ongoing to develop an electronic timesheet and expenses system. We are aiming to have this operational for academic session 21/22.	Assistant Principal, Human Resources	30 September 2021	<p><b>September 2021</b> Electronic timesheets are currently being tested with a view to 'go live' early October 2021.</p> <p><b><i>Not past agreed completion date</i></b></p> <p><b>Revised completion date:</b> 31 December 2021 to allow time to correct any issues</p>	<p>The College is continuing with the roll-out of electronic timesheets to staff groups however there has been quite a high error rate and further training has been undertaken for Curriculum Managers to allow for further roll-out.</p> <p><b><i>Partially Implemented</i></b></p> <p><b>Revised Completion Date:</b> 31 December 2022</p>

## Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
<b>Internal Audit Report 2021/07 – Risk Management and Business Continuity Planning</b>						
<b>R1</b> The Strategic Risk Register should include information on any risks which are above the risk appetite level set and describe the actions proposed to bring the risk level to within the appetite levels.	<b>3</b>	The Risk Register will be reviewed to consider how to link to the risk appetite for risk categories.	Vice Principal, Resources and College Development	30 September 2021	<p><b>September 2021</b> Within timescale. Management advised that the College will review the Risk Register to consider whether any of the risk scores are above the relevant risk appetite level. A scoring for the five appetite levels is being prepared to enable this review.</p> <p><b>Not past agreed completion date</b></p>	<p>The College Strategic Risk Register now includes a column comparing the residual risk scores to the College Risk Appetite, indicating any risks which are higher than overall College Risk Appetite and related mitigating actions.</p> <p><b>Fully Implemented</b></p>
<b>R2</b> An exercise should be conducted to examine the way in which specific key performance indicators can be linked to the Strategic Risk Register, in order to provide improved information on performance trends which may indicate that a risk is crystallising.	<b>3</b>	Agreed	Executive Management Team	30 September 2021	<p><b>September 2021</b> Within timescale. Management advised that the College will review the Risk Register to map to College KPIs.</p> <p><b>Not past agreed completion date</b></p>	<p>The College is in the process of reviewing its Strategic Risk Register format and will consider the use of KPIs in the updated version of the register.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date: 31 October 2022</b></p>

## Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
<b>Internal Audit Report 2021/07 – Risk Management and Business Continuity Planning</b>						
<b>R3</b> The risk management section of the Annual Report from the Audit Committee should be expanded to provide assurances around the college's risk management arrangements and the way that these have operated throughout the year and this should involve a sense-checking of the continued applicability of the most recent risk appetite set by the Board.		The Annual Report from the Audit Committee to the Board of Management will be updated to expand the risk management section and to include reference to the Risk Appetite.	Vice Principal, Resources and College Development	30 October 2021	<b>September 2021</b> Within timescale. An expanded narrative for the 2020/21 report from the Audit Committee to the Board of Management is to be prepared to include reference to the Risk Appetite.  <b>Not past agreed completion date</b>	The narrative for the 2020/21 report from the Audit Committee to the Board of Management was updated to include reference to the Risk Appetite.  <b>Fully Implemented</b>
<b>R4</b> As part of the planned review of the BCP in August 2021, consideration should be given to ensuring that the new requirements contained within Clause 9 of ISO 22301 are reflected in the next iteration of the Business Continuity Plan.		Agreed	Vice Principal, Resources and College Development	31 August 2021	<b>September 2021</b> The College has reviewed clause 9 in ISO22301 on performance evaluation and will consider how to reflect in the Business Continuity Plan. The date of the next update of the Plan is October 2021 as there will be changes to key senior roles at that time.  <b>Partially Implemented</b>  <b>Revised completion date:</b> 31 October 2021	The College has reviewed clause 9 in ISO22301 on performance evaluation and this is now reflected in the Business Continuity Plan.  <b>Fully Implemented</b>



## Appendix II - Updated Action Plan

### Internal Audit Report 2022/02 – Student Recruitment and Retention

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2022
<p><b>R1</b> An internal student communications strategy should be developed, with input provided by the Marketing team, to ensure common messaging and provide more joined-up communication between Curriculum areas and Student Support. Consideration should also be given to an exercise to evaluate the optimal way of communicating key activity to students studying remotely (when planning internal communications, such as the use of WhatsApp / text messaging).</p>	3	<p>We agree that a clear and more systematic approach to internal student communications would ensure more comprehensive coverage of key messages. Many curriculum areas have very effective local channels to communicate with their classes and no single approach ensures that college wide student messaging has the full reach that is often desired. This is a medium term project that will require input from various college functions including systems development, marketing, MIS and the Student Association. We will ensure that learner feedback is used to shape any developments.</p> <p>The college will develop a clear college wide strategy for internal communications and explore ways of enhancing the current communication channels in use.</p>	AP Quality & Performance and the AP Student Experience	30 September 2022	<p>Initial discussions have taken place with the AP Student Experience and the Head of Marketing to discuss scoping and the main objectives in developing a new strategy. Management has also met with some external suppliers of software products that may enhance the impact in this area.</p> <p>Further work will continue to develop the key elements that are required for this strategy.</p> <p><b><i>Not Past Agreed Completion Date</i></b></p>



Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2022
<b>R2</b> A data analytics tool, such as Power BI, should be considered for use by Curriculum areas to support the analysis of risk reporting on student attainment and retention.	<b>3</b>	<p>A number of developments to support Curriculum Managers interrogate and access data have been introduced in the past few years – and the Course manager tool has been very well received. One of the next stages will be to introduce appropriate and user friendly dashboards for key PIs. This is a medium term project that will require support and resources from MIS, Systems Development and Curriculum and Quality Leaders.</p> <p>The college will consider and introduce the most appropriate data analytics tool to support the analysis of performance trends including retention and attainment.</p>	AP Quality and Performance	31 October 2022	<p>A new PI Dashboard using Power BI has been created, tested and shared with senior managers. Feedback has been very positive and further roll out will take place with Curriculum Managers and key stakeholders to utilise this tool as part of the Evaluation process.</p> <p><b><i>Not Past Agreed Completion Date</i></b></p>

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## **AUDIT COMMITTEE**

Date of Meeting	28 September 2022
Paper Title	College Strategic Risk Register
Action	For Discussion
Prepared by	J Thomson, Vice Principal Resources & College Development
Agenda Item	22.40
Status	Disclosable

### **1 PURPOSE OF THE REPORT**

- 1.1 This report considers the College's Strategic Risk Register which is updated regularly and reported to the Audit Committee and the Board of Management on a quarterly basis. This report provides a new updated format of the College Strategic Risk Register following a review process as described in the paragraphs below.

### **2 ACTION FOR THE COMMITTEE**

- 2.1 Members are invited to discuss this paper.

### **3 BRIEF BACKGROUND INFORMATION**

- 3.1 The College's Strategic Risk Register as at 30<sup>th</sup> August is attached. The Strategic Risk Register is updated regularly and considered at least quarterly by College senior management.

### **4 SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 At a previous Audit Committee there was a request to have a workshop to consider the Risk Register approach and it was agreed to undertake a comprehensive review of the risks in the previous Risk Register.
- 4.2 A workshop was held early this year involving College senior managers and Board members. The workshop considered the key risks for the College in achieving its five Strategic Plan themes with a lead for each theme summarising the areas of key risk. For ease of reference the five themes of the Strategic Plan as approved by the Board of Management are as below:

Theme 1 – Inspirational Learning and Teaching  
 Theme 2 – Partner of Choice  
 Theme 3 – Unrivalled Student Experience  
 Cross Cutting Theme 1 – Employer of Choice

## Cross Cutting Theme 2 – Financial Resilience through Operational Excellence

- 4.3 After the workshop there were several further sessions with the theme leads, and the Principal and the Clerk to the Board to review the Risk Register. There was then a final session on 30<sup>th</sup> August including the Chair of the Board and the Chair of the Audit Committee.
- 4.4 Following this review period the updated version of the College Strategic Risk Register is attached which shows the final set of risks linked to the Strategic Plan themes and with updated mitigating actions.
- 4.5 There are thirteen risks in the updated Strategic Risk register of which three have a high residual risk score after mitigating actions, five have a medium residual risk score and five have a low residual risk score.
- 4.6 The three high risks in the College Strategic Risk Register are :

### **Risk 1 – Implications of national bargaining and possible negative impact on employee relations**

This is a high risk given the potential financial impacts on the College, and the sector, of national bargaining and unfunded pay awards as well as employee relations and services risks if there is to be any disruption through industrial action.

### **Risk 2 - Failure to achieve SFC credits target and clawback of funding**

The College (and many other Colleges) have not achieved their SFC credits target in each of 2020/21 and 2021/22 largely as an impact of COVID and effects on student retention. This is likely to remain a challenge and could also be impacted by the future financial landscape and ability to deliver support services.

### **Risk 3 – Failure to manage financial sustainability through period of financial plan**

There are a range of impacts from the financial plan which will be challenging including pay awards and inflation issues against a backdrop of flat cash from SFC income. This is a significant risk as has been reported on to the Board of Management through many recent discussions. The three year financial forecast is currently being updated and will be presented to the next meeting of the Finance & Resources Committee and the Board of Management.



## **5 RISKS**

- 5.1 The College Strategic Risk Register is a key part of the College's risk management framework.
- 5.2 The College is required to have a risk register as part of the Financial Memorandum and the risks cause and potential consequences are shown within the College Strategic Risk Register.

## **6 ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY**

- 6.1 Each of the risks in the College Strategic Risk Register reflect the current assessment of the key areas of College activity across the risks in delivering the Strategic Plan which include student experience, legal, financial, and equality and diversity matters.

			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions								
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner ( to be agreed)			
1	Implications of national bargaining and possible negative impact on employee relations	Reputational risks Poor industrial relations Potential service disruption through removal of labour e.g. strikes, action short of strike Loss of goodwill	5	5	25	i) Engagement with national process. Representation made through College Employers Scotland, Colleges Scotland, Principals Forum, and GCRB, within national bargaining process. ii) Emphasis made on imperative of financial sustainability and affordability issues particularly given increased staffing costs and flat cash SFC funding. iii) Relationships locally to maintain and build communications on national negotiations. Focussed work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications on any national matters iv) Effective clear, consistent communications in College with unions and with wider stakeholders and related message management v) Ensure proper consultation and early engagement on any local changes vi) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action vii) Engage with awarding bodies on any potential service change	5	4	20	Higher than risk appetite (Hungry)	4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Principal/ Assistant Principal HR			
2	Failure to achieve SFC credits target and clawback of funding	Reputational risk with SFC, GCRB Financial risk Not meeting needs of community and employers	5	5	25	i) Design and plan a curriculum that meets the needs of the community and attracts students ii) Deliver a curriculum portfolio that maximises SFC credits yield iii) Systematic monitoring of credits levels throughout the year iv) Efficient deployment of human and physical resources to deliver the curriculum and credits	4	4	16	As per Risk Appetite (Open)	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Deputy Principal			
3	Failure to manage College financial sustainability through period of financial plan	Financial sustainability Inability to meet obligations and remain going concern Reputational risk Legal implications Not complying with SPFM Strained relationship with GCRB and SFC Pressures from national bargaining terms and conditions implications Implications for staffing	5	5	25	i) Revenue budget being prepared for 2022/23 and three year financial plan ii) Financial plans developed by College Senior Leadership Team and monitored within framework of available activity through Glasgow Regional funding for teaching, student support funds and capital. Portfolio planning key element of cost base and monitored on ongoing basis iii) Cost reduction plans continue to be implemented with reduction in staff levels and significant cuts in non-staff budgets across the College. First phases of VS Reductions and academic management restructure implemented. iv) Process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes. v) Successful bid to GCEF for additional funding support from November 2020 ongoing into 22/23.	4	4	16	As per Risk Appetite (Open)	5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal			
4	High Impact Business Continuity incident for College e.g. cyber attack, pandemic, fire, long term power loss, power rationing	Business interruption Impact on ability to meet future obligations Impact on student outcomes Legal implications Data protection issues Potential loss of essential data	4	5	20	i) Health and safety risk assessments in place and required testing and audits completed on an annual cycle ii) Business Continuity Plan for College in place. iii) Business interruption insurance in place. iv) Many systems/services cloud based and using VPN/remote desktop for staff to access systems while home working. v) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology. vi) Member of HE/FE Shared Technology and Information Services (HEFESTIS) which provides support to secure against cyber attack and regular ICT network penetration testing undertaken by external bodies. vii) ICT backup procedures and Disaster Recovery planning. Cyber essentials+ status maintained. viii) Fraud response plan in place	3	5	15	As per Risk Appetite (Open)	5 - Financial Resilience through Operational Excellence	Vice Principal - Resources & College Development			
5	Failure to achieve the College Climate Change Action Plan and carbon reduction targets	Environmental impacts Financial impacts Failure to meet needs of customer base through carbon training/ carbon literacy Reputational risk Stakeholder relationships	5	5	25	i) College Climate Change Action Plan prepared and agreed by the Board ii) Carbon reduction target set over life of the climate change plan iii) College Climate Change group established and meets regularly iv) Glasgow Clyde College signed up to race to net zero pledge v) Carbon emissions data monitoring by campus on quarterly basis vi) Plans being developed to reduce utilities consumption through enhanced monitoring and targeted investment vii) Carbon literacy training for staff and students being developed viii) Plan to incorporate sustainability into wide range of College courses ix) Membership of Regional Green Team x) Annual Participation in Global Goals teach In	3	3	9	Lower than Risk Appetite (Minimalist)	1 - Inspirational Learning and Teaching 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development			
			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions								
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner ( to be agreed)			
6	Failure to deliver full range of support for all staff including for their health and well being.	Absenteeism Impact on student experience Impact on quality of service Low staff motivation Possible backfill costs Reputational risk	3	4	12	i) Modules on wellness available to staff via the VLE ii) Sessions held during staff development days iii) Employee assistance programme iv) Support for work life balance arrangements v) Commitment to blended working vi) College Healthy Working Lives Group vii) Occupational health reviews viii) Health and Wellbeing Officer and development of associated programme of activity ix) Creation of some staff networks being considered	3	3	9	Lower than Risk Appetite (Minimalist)	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR			

7	Not achieving target levels of student success through retention, attainment and progression	Low pass rates Reputational risk Sustainability risk through low internal progression Financial risk e.g. Apps Employer relationship risk		4	16	i) Effective use of data to monitor student attendance and attainment ii) Implementation of more effective interventions in relation to "at risk" factors for student retention iii) Providing effective guidance for students iv) Providing effective monitoring of evaluation measures by course teams v) Provision of highly effective inspiring and engaging learning and teaching approaches vi) Provision of formative and summative assessment approaches vii) Effective student feedback mechanisms viii) Digital access to learning and teaching materials to support learning through use of the VLE		3	3	9	Lower than Risk Appetite (Minimalist)	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Deputy Principal				
8	Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them.	Not developing College leadership skills Not delivering on strategic themes Failure to deliver on values Potential legal action Reputational risk Loss of key expertise Lack of scrutiny across strategic areas of the College Failure to achieve College mission and vision	4	5	20	i) CPD for managers and leaders at all levels of the organisation ii) Leaders well sighted on any issues and escalator them if required iii) College Leadership Charter and Leadership Framework in place iv) Personal Development Review/Plan process for all College managers and their staff v) Effective modelling of leadership styles vi) Provision of advice and training to encourage resilient leaders vii) College networks to create sense of community viii) Appropriately qualified, skilled and experienced staff in key positions ix) Support for managers through FE & HE sponsorship x) Satisfied that have appropriate health, safety and safeguarding arrangements in place xi) Effective Board members who are engaged with the College	3	3	9	Lower than Risk Appetite (Minimalist)	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR					
9	Failure to recruit, retain and maintain effective and skilled leaders and teaching and support staff	Retention and attainment Failure to achieve ROA targets	3	4	12	i) Identifying and strengthening the key staff skills that are based on evidence, practice, and employment driven skills and in terms of future needs ii) Ensuring that we have the curriculum, leadership, expertise, resources, space and time for staff to develop these skills iii) Delivery of a professional pathway and professional development iv) Bespoke comprehensive programme for CMs support & research & dev programme v) College Strategic Theme of Employer of choice with attractive overall terms and conditions e.g. pension schemes, work life balance vi) Further & higher sponsorship programme vii) Learning development days for staff viii) DELTA developing ELearning skills for staff to deliver effective on line learning & teaching ix) Learning and teaching strategy in place with key development areas x) Ensure all new teaching staff undertake appropriate induction xi) Plan to implement effective peer observation and sharing of practice xi) Review particular curriculum areas where market forces may impact on staff retention	2	3	6	Lower than Risk Appetite (Averse)	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience 4 - Employer of Choice	Assistant Principal Quality & Performance, Assistant Principal HR					
10	Failure to provide a smooth effective pre entry experience for College students and in College student experience	Low student recruitment Poor student experience Reputational risks Retention and attainment impacts Loss of students to other providers Failure to deliver ROA targets	4	4	16	i) Ensure faculty staff get right students on right subject area at the right level ii) Responsive and timely admissions service, student funding, and student advice and guidance services iii) Providing students with appropriate digital support iv) Providing student support funding services including discretionary and hardship funding based on individual economic circumstances v) Ensure awareness of financial and pastoral support for students vi) Ensuring that students meet the minimum entry requirements and skills levels for courses and those skills will then be developed as they progress through their course vii) Quality and accuracy of marketing materials providing information to students to make right course choices. Effective and accurate communication to students prior to course during keep warm phase and through onboarding process viii) Systematically generate, analyse and action meaningful student feedback. ix) Providing accessible and inclusive student support services x) Collaboration between teaching and support teams to ensure improvements and efficiencies are delivered where possible across College business processes and to provide effective quality services for students	2	3	6	Lower than Risk Appetite (Averse)	2 - Partner of choice 3 - Unrivalled student experience	Assistant Principal Quality & Performance, Curriculum Assistant Principals					
11	Failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which is fit for purpose for teaching and learning and staff working environment.	Failure to recruit Retention impacts Reputational risk Less content students and staff	3	3	9	i) Provision of inspiring spaces for study and socialising. Learning spaces project planned. ii) Maintenance of the physical environment iii) Capital masterplan in place and related to need/estates condition survey. Funding for very high priority items allocated by GCRB to College. iv) Provision of attractive well maintained flexible indoor and outdoor spaces v) Work with GCRB, SFC and GCEF to ensure fully informed estates investment vi) Provision of appropriate locations for independent study vii) Work with GCCSA in developing and promoting use of student spaces viii) Explore potential for range of stakeholders to utilise College campus facilities	2	2	4		1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Vice Principal - Resources & College Development					
			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions										
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner ( to be agreed)					

12	<b>Failure to ensure the College is delivering the right curriculum portfolio to meet students and employers demand, and economic needs</b>	Not meeting credit target Low retention Reputational risk Negative impact on College finances Not achieve College financial plan Not maintain financial sustainability Diminishing relevance of commercial course areas Failing to meet the needs of the economy Failure to meet ROA targets	3	4	12 i) Assessment annually to match portfolio to economic needs/changes including emerging priorities e.g. environmental education ii) Annual review of portfolio also to ensure an accessible and inclusive curriculum (including digital provision) iii) Facilitating strong team of curriculum leadership group who are prepared and focus on evaluation to drive change iv) Raise commercial awareness with faculty staff and significant emphasis on commercial opportunities for faculties v) Revised commercial income/ surplus plan for 22/23 to 24/25 vi) Effective digital marketing used with analytics to drive promotion of commercial courses vii) Maintain strong partnership working with universities with high level of retention and progression viii) Maintain strong partnership working with schools in the delivery of the schools curriculum portfolio ix) Deliver a responsive apprenticeship and upskilling and reskilling course portfolio x) Effective working with disadvantaged communities in relation to curriculum design xi) Monitor feedback from students, employers and other stakeholders on student experience	2	2	4	Lower than Risk Appetite (Averse)	1 - Inspirational Learning & Teaching 2 - Partner of Choice 5 - Financial resilience through operational excellence	Deputy Principal			
13	<b>Failure to have data available to effectively inform operational and strategic decision making</b>	Poor management decision making Inefficient and ineffective operations Failure to achieve financial sustainability Failure to meet ROA targets Unresponsive to trends Reactive rather than proactive Poor horizon scanning ability Reputational risk	3	4	12 i) Accurate and timely reporting mechanisms for key business systems ii) Integration of data from multiple sources into accessible formats iii) Business process reviews regularly undertaken iv) Regular systematic reporting of student and staff data and key business metrics to improve decision making v) Development of dashboard reporting vi) Data Protection Officer in place to advise on General Data Protection Regulation/ Data Protection matters.	2	2	4	Lower than Risk Appetite (Averse)	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development / Deputy Principal			



GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER										as at 16th February 2022									
										Key for Risk Appetite Residual Score Comparison: 1-6 = Averse, 7-9 = Minimalist, 10-14 = Cautious, 15-19 = Open, 20-25 = Hungry									
					Score Before Mitigating Actions			Score After Mitigating Actions											
Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Risk Ranking after mitigating actions	Risk Timing Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change			
Financial Risks																			
F1	Failure to achieve surplus targets for commercial activity/Failure to achieve/maintain planned levels of non-SFC income	Financial / COVID impacts	Theme 2 and 5 - Partner of Choice and Financial Resilience through Operational Excellence	Assistant Principal International and Business Development	5	5	25	<b>Short term</b> i) Revised commercial income/surplus plan now for 2021/22 and plan to rebuild for future years by each sector area based on medium and long term impacts following COVID 19 virus. ii) FWDF key element of total activity and increased level during 2021/22 utilising CBI support to promote FWDF to larger companies. iii) Greater use of digital marketing to promote course areas as effectively as possible <b>Long Term</b> iv) Regular monitoring between Business Development Unit, External Funding Unit and Faculty Management of commercial activity/non-SFC activity and future replacement activity will be identified as far as can be estimated however significant impacts from COVID through 2020/21 at least. v) Pipeline of activity being re-established as much as possible based on on-line or on-site delivery vi) Costing templates completed for all commercial activity. In year staff costs transfers of permanent staff costs. vii) Increased engagement and marketing effort during COVID to try to maintain as much of business as possible and to open and grow new income streams e.g. for retraining. viii) Spread of activity across a range of activity areas to reduce risk of one large contract failure to overall surplus. ix) Review and develop market opportunities through business development strategy and growing new markets. x) Keep informed of constitutional change implications of Brexit and impact on non-SFC activity for the College. Involvement in College sector Brexit forum. xi) Continued work with key partners to ensure successful projects delivered and funding maintained as much as possible.	4	5	20	Higher than risk appetite (Hungry)	F1	Short	20	No change			
F2	Failure to achieve contracted overall teaching delivery targets for any key partner (SFC/SDS/ESF)	Financial/ Organisations // COVID impacts	Theme 2 and 3 - Partner of choice and Unrivalled Student Experience	Deputy Principal	5	4	20	<b>Short Term</b> i) Regular analysis and reporting of progress against SFC credits target for teaching delivery which is discussed at each Senior Leadership Team and Curriculum Assistant Principals meetings. ii) Continue to seek clarity on different SFC credits streams for 2021/22 & impacts for College iii) Focussed support for students to deliver student experience and to ensure stated teaching activity targets are met. iv) Closely monitor tuition fees income to assess potential COVID impacts on income <b>Long Term</b> iv) Annually plan and deliver portfolio to required quality standards, ensuring appropriate recruitment, and improved retention of students. v) Discussions within Glasgow Colleges Group and with other partners to plan curriculum and make changes annually to meet market needs and Government and SFC guidance vi) Work closely with relevant partners to ensure programmes implemented as planned vii) Aim to ensure annually all relevant agency (e.g. SDS) milestones and documentation requirements achieved viii) College undertake effective competitor analysis, clear branding and focused marketing to maintain effective student recruitment. Again significant COVID impacts on ongoing basis.	5	5	25	Higher than risk appetite (Hungry)	F2	Short	20	Increasing			
F3	Failure to reduce College cost base on managed basis to meet requirements of the three year financial forecast	Financial/ Organisations // COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal	5	5	25	<b>Short Term</b> i) Revenue budget approved for 2021/22 ii) Cost reduction plan implemented in 2020/21 with reduction in staff levels and significant cuts in non-staff budgets across the College. VS Reductions and academic management restructure implemented. <b>Long Term</b> iii) Process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes. iv) First staff restructure from October 2019 through use of VS scheme with required agreement with GCRB and SFC. v) Successful bid to GCEF for additional funding support from November 2020. vi) Discussion on future potential changes being taken forward. vii) Zero based budgeting from 19/20 onwards for non-staff costs. viii) Three year Financial Forecast Return approved by the Board of Management and submitted to SFC	3	5	15	As per Risk Appetite (Open)	F3	Medium	15	No change			

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					Score Before Mitigating Actions				Score After Mitigating Actions							
Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Proba bility	Impact	Risk Score	Mitigating Actions	Probabili ty	Impact	Risk Score	Score compared to College risk appetite (see key above)	Risk Ranking after mitigating actions	Risk Timing Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
F4	Adverse Funding changes in 2021/22 (SFC/SDS/ ESF) and future years	Financial / COVID Impacts	Theme 5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal	4	5	20	<b>Short Term</b> i) Financial plans developed by College Senior Leadership Team and monitored within framework of available activity through Glasgow Regional funding for teaching, student support funds and capital. Portfolio planning key element of cost base and monitored on ongoing basis. Portfolio for 2020/21 being monitored with blended/ on line activity where possible. ii) College working to achieve Flexible Workforce Development Fund target levels however this was impacted by COVID 19 arrangements and number of the related areas now moved to on line delivery. iii) SFC Funding allocations for 2021/22 now finalised. <b>Long Term</b> iv) Continue to aim to inform and influence funding allocations through Principals' Forum, Glasgow Colleges Regional Board, MSPs, and other appropriate bodies. v) Work with Colleges Scotland and Scotland's Colleges Partnership on lobbying regarding impact on ESF funding and development of future alternative resources. Closely monitor ESF delivery levels and suitable record keeping. vi) Projects progressed to address priority items as per College Capital masterplan based on affordability.	4	5	20	Higher than Risk Appetite (Cautious)	F4	Medium	12	Increasing

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER										as at 16th February 2022									
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					Score Before Mitigating Actions				Score After Mitigating Actions										
Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Risk Ranking after mitigating actions	Risk Timing Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change			
Organisational Risks																			
O1	Failure of College operational processes/ systems/ ICT infrastructure including risk of cyber attack or fraud	Organisational / COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development & Deputy Principal	4	5	20	<b>Short Term</b> i) Monitoring systems in place across College and feedback from relevant staff. Any issues addressed as necessary and action taken. Plans ensure key systems security / performance not impacted during periods of financially challenging budget. Many systems/services cloud based and using VPN/remote desktop for staff to access systems while home working. Delivered laptops and wireless devices to staff and students who need them within the available resources levels. <b>Long Term</b> ii) Business system improvement process in place iii) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology. iv) Virtualisation infrastructure which improves server resilience with two main data centres at different campuses with tape/offsite and cloud backups of critical systems. v) Member of HE/FE Shared Technology and Information Services (HEFESTIS) which provides support to secure against cyber attack and regular ICT network penetration testing undertaken by external bodies. vi) ICT backup procedures and Disaster Recovery planning. Cyber essentials+ status maintained. vii) Enterprise Malware detection and Web filtering technology and room based uninterruptable power supply in place with ICT climate monitoring facilities. viii) Fraud response plan in place	4	4	16	As per Risk Appetite (Open)	O1	Medium	16	No Change			
O2a	Negative impact on employee relations at a National level (e.g. national bargaining, industrial action)	Organisational / Reputational	Theme 4 - Employer of Choice	Principal/ Assistant Principal HR	4	5	20	<b>Short Term</b> i) Focussed work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications on any national matters. <b>Long Term</b> ii) Representation made through Employers Association Group, Colleges Scotland, Principals Forum, and GCRB, within national bargaining process. iii) Emphasis being made nationally on imperative of financial sustainability and affordability issues particularly given increased staffing costs and challenges of the Glasgow Regional context. iv) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action.	4	5	20	As per Risk Appetite (Open)	O2a	Short	15	Increasing			
O2b	Negative impact on employee relations at a local College level (e.g. local consultation)	Organisational / Reputational	Theme 4 - Employer of Choice	Principal/ Assistant Principal HR	4	5	20	<b>Short Term</b> i) Focussed work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications. ii) Regular direct communication with staff e.g. staff briefings, focus groups. iii) COVID 19 related communication sent regularly to all staff from the Principal and union involvement in risk assessment discussions <b>Long Term</b> iv) Discussion with unions on impact on College financial sustainability and organisational impacts. v) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action. vi) Ensure transparency of College consultation process to maximise opportunities for enhanced communications with Trade Unions	3	4	12	Lower than Risk Appetite (Cautious)	O2b	Short	12	No change			

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					Score Before Mitigating Actions				Score After Mitigating Actions															
Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Risk Ranking after mitigating actions	Risk Timing Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change								
O3	Failure to achieve acceptably high standard quality of teaching delivery and support for students and suitable student experience	Organisational/ Financial/ COVID impacts	Theme 1 & 3 - Inspirational Learning & Teaching & Unrivalled Student Experience	Deputy Principal	5	5	25	<b>Short Term</b> i) Regular monitoring of teaching KPIs across relevant curriculum measures and actions implemented to develop improvement strategies . ii) Quality Assurance processes undertaken through annual cycle of activities including self evaluation, verification, feedback and audit. iii) Heads of Curriculum and Unit Managers monitor quality and delivery of service and implement actions for improvement. Extensive training on Teaching, Assessment and E learning ensure staff are updated and enabled to deliver a high quality learning experience. iv) Faculty staff work with students association, class reps and student feedback mechanisms to monitor feedback on quality and follow up on any issues v) Monitor feedback from student focus groups on student experience <b>Long Term</b> vi) Significant deployment of digital resources to learners and staff in areas of need to enhance delivery of blended learning approaches as well as the enhanced use of the VLE vii) A range of student feedback mechanisms are used to gather and inform improvement activities to improve the wider student experience. Development of classroom observation protocol as intimated in national bargaining. viii) Collaboration between teaching and support teams to ensure improvements and efficiencies are delivered where possible across College business processes and to deliver quality of services. ix) The DELTA E-Learning project and Research & Development Programme support a significant number of staff through capacity building, training and mentoring focused on delivering effective learning & teaching.	3	4	12	Lower than Risk Appetite (Cautious)	O3	Medium	12	No change								
O4	Failure in any area of College data management processes	Organisational/ Reputational/ COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development & Deputy Principal	4	5	20	<b>Short Term</b> i) Ongoing monitoring by ICT of any potential systems being targetted ii) Multi Factor Authentication being rolled out across College staff <b>Long Term</b> iii) Key business systems and processes contain range of controls with agreed practices and staff training and communication on practices/guidelines. Role based user access restrictions in place. iv) Procedures and guidance in place including guide for staff on information and data security with a list of key do's and don'ts v) Data protection officer works closely with managers on any data protection matters. Clear procedures and guidelines in place including process for any potential data breaches. vi) Data privacy notices for the College in place and published and data sharing agreements with other organisations are established. vii) Document retention scheme in place for all key record types viii) Member of HE/FE Shared Technology and Information Services (HEFESTIS) which provides information on data management and any sectoral updates. ix) Homeworking guidance in place for staff x) External agencies assurance & audit processes review areas of data management and any recommendations followed up.	3	4	12	Lower than Risk Appetite (Cautious)	O4	Medium	12	No change								
O5	High Impact Disaster for College e.g. fire, long term power loss	Organisational/ COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development	3	5	15	<b>Long Term</b> i) Health and safety risk assessments in place and required testing and audits completed on an annual cycle ii) Business Continuity Plan for College in place. iii) Estates condition survey completed and prioritising projects through estates based on affordability. iv) Business interruption insurance in place.	3	4	12	Lower than Risk Appetite (Cautious)	O5	Medium	12	No change								
O6	Failure to achieve a sustainable fit for purpose College estate	Organisational/ Financial	Theme 1 & 5 - Inspirational Learning & Teaching& Financial Resilience through Operational Excellence	Vice Principal Resources & College Development	4	4	16	<b>Short Term</b> i) Need to plan within College tight resources due to financially challenging budget and items rephased as required. ii) Monitor use of College estate as result of COVID impacts and updated cleaning regime in place. iii) Plans for projects for use of the estates high priority maintenance funding <b>Long Term</b> iv) Capital masterplan in place and related to need/estates condition survey. Funding for very high priority items allocated by GCRB to College. v) Work with GCRB and SFC to ensure fully informed of estates requirements. vi) Estates Strategy Review completed	3	3	9	Lower than Risk Appetite (Minimalist)	O6	Long	9	No change								



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					Score Before Mitigating Actions				Score After Mitigating Actions									
Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Risk Ranking after mitigating actions	Risk Timing Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change		
O7	Failure to recruit and retain an appropriately skilled and effective workforce	Organisational/ Reputational	Theme 1 & 4 - Inspirational Learning & Teaching & Employer of Choice	Assistant Principal HR	3	5	15	<b>Short Term</b> i) Maintain open channels of communication with trade unions, college managers and their staff, and effective attendance management process in place. ii) Cover arranged as required for absence of key staff members. iii) Need to manage to retain appropriate staff through challenge of restructures <b>Long Term</b> iv) College Strategic Theme of Employer of choice with attractive overall terms and conditions e.g. pension schemes, flexible working. v) All new staff have an induction process and annual training programme undertaken. vi) Appropriate CPD provided for staff to meet identified skills gaps vii) Managers work with their staff to consider any enhancements to skillsets and access to training e.g. webinars. General risk across staff in new levels of home working. viii) Recruitment and retention of staff for a few skills areas remains challenging and College continues to use a range of approaches as appropriate.	2	4	8	Lower than Risk Appetite (Minimalist)	O7	Medium	8	No change		

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Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Proba bility	Impact	Risk Score	Mitigating Actions	Probabili ty	Impact	Risk Score	Score compared to College risk appetite (see key above)	Risk Ranking after mitigating actions	Risk Timing Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change					
Governance Risks																					
G1	Failure to comply with Health and Safety and Safeguarding requirements	Organisationa l/ COVID Impacts	Theme 1 & 5 - Inspirational Learning & Teaching& Financial Resilience through Operational Excellence	Assistant Principal HR	4	5	20	<b>Short Term</b> i) COVID related operating arrangements discussed at SLT. ii) Full review of Health and Safety Policy and Procedures being undertaken <b>Long Term</b> iii) Glasgow Clyde College Health and Safety and Safeguarding Committee and Campus Forums meet regularly to monitor health and safety arrangements and any issues are raised. iv) Safeguarding officers and safeguarding forum on each campus v) Health and Safety Officers working across the three campuses and ensure annual cycle of health and safety audits are completed vi) Regular reporting on Health and Safety to Organisational Development Committee as part of their remit requirements	2	5	10	Lower than Risk Appetite (Cautious)	G1	Short	10	No change					
G2	Failure to meet all legislative and regulatory requirements and/or recommended guidance	Governance/ Reputational/ COVID Impacts	Theme 2, 4 & 5 - Partner of choice, Employer of Choice, & Financial Resilience through Operational Excellence	Principal/ Clerk to the Board	4	5	20	<b>Short Term</b> i) Close involvement in ongoing discussions on COVID 19 implications with SFC and representative forums to contribute towards sector input to seek support for current and future resultant challenges ii) Ongoing engagement at Board and Senior Leadership Team level with the SFC Review <b>Long Term</b> iii) Work within roles, responsibilities and legal implications of Legislation and associated related guidance. iv) Liaison with and maintaining ongoing dialogue with relevant bodies e.g. SFC, GCRB and Scottish Government. College ensure full knowledge and implementation of legislative, regulatory and guidance requirements including requirements of Financial Memorandum with GCRB. v) Individual managers required to keep up to date with legislation relating to their areas and implement appropriate controls vi) Ensure Board have appropriate training on key guidance and legislation and take proactive role in ensuring meet all requirements. vii) Modern Slavery statement in place viii) Quality audit process in place and DELTA project delivering greater levels of blended learning with staff. Internal audit review process considers range of areas annually. ix) Seek legal advice as required. x) Data Protection Officer in place to advise on General Data Protection Regulation/ Data Protection matters.	3	3	9	Lower than Risk Appetite (Minimalist)	G2	Medium	9	No change					
G3	Failure to recruit, train and retain an appropriately experienced Board of Management	Governance	Theme 1, 2, 3, 4 & 5 - inspirational Learning & Teaching, Partner of Choice, Unrivalled Student Experience, Employer of Choice, & Financial Resilience through Operational Excellence	Clerk to the Board	3	4	12	<b>Long Term</b> i) Continue to maintain membership of Board of Management at suitable level with the correct level and mix of skills. Succession planning taking place with the Nominations Committee considering future vacancies well in advance. ii) Recruitment of new Board members to consider diversity of membership (e.g. gender and ethnic background) iii) Annual self assessment for Board members and training provided as required. iv) Board effectiveness review completed. v) Induction provided for all new Board members. vi) Ensure Board undertake an ongoing programme of training to meet CPD needs. vii) Board member handbook in place and an annual review/update to be undertaken. viii) New Clerk to the Board has commenced in post.	2	3	6	Lower than Risk Appetite (Averse)	G3	Medium	6	No change					

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	28 September 2022
<b>Paper Title</b>	Climate Change Action Plan Update
<b>Action</b>	For Discussion
<b>Prepared by</b>	Janet Thomson, Vice-Principal: Resources and College Development
<b>Agenda Item</b>	22.41, 22.41A
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to submit to the Committee an update on the Climate Change Action Plan which was approved at the Board of Management in June, and where it was agreed that quarterly reporting should be considered by the Audit Committee with the Board being kept appraised of key developments.

**2. ACTION FOR THE AUDIT COMMITTEE**

- 2.1 Members of the Audit Committee are invited to discuss this update report.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The Climate Change Action plan as approved at the Board of Management in June indicated actions grouped into timelines for taking these actions forward, including those which have been completed and those for forthcoming action. The key aspects of the planned actions are in considering and reducing the College's utilities consumption, building sustainability into the curriculum across a wider number of areas, and influencing behaviours of staff and students.
- 3.2 The Climate Change Action Plan is reviewed at each meeting of the College Climate Change Group which meets every six weeks and includes the Principal, Vice-Principal: Resources and College Development, Deputy Principal, Head of Estates, Facilities and Energy, the Student Association President, Curriculum Assistant Principal for Engineering, Computing and the Built Environment, the Catering and Cleaning Manager, and the Organisational Development Manager.
- 3.3 The most recent update of the College Climate Change Action Plan as discussed at the College Climate Change Group is attached for discussion at Committee with the most recent update for each activity shown in the right-hand column.
- 3.4 In addition to the Climate Change Group there is also a further College team which is the Utilities Consumption Reduction Group which is led by the Vice-

Principal: Resources and College Development. This is a team of estates staff across the three campuses considering what actions can be taken to reduce utilities consumption as soon as possible in the 2022/23 year and future years. This will involve some investment as well as changes through College actions in utilities provision e.g. any changes in times of day, temperatures.

#### **4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1 The Climate Change Action Update Report is Annex 22.41A.

#### **5. RISKS**

- 5.1 There are risks for the College in the Climate Change Action Plan which are both environmental and financial particularly in respect of utilities and in potential for required investment.

#### **6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY.**

- 6.1 There are financial impacts of the College Climate Change activities and immediate impacts due to increasing energy costs where the utilities consumption discussed are focussed as well as on the carbon emissions key driver. There are also impacts for the student experience based on the College's climate credentials as an organisation and on the learning for students on sustainability within their curriculum areas.



## College Climate Change Action Plan at September 2022 - by planned schedule of activity

\* Roadmap Link Abbreviations = Leadership and Governance (L&G); Teaching, Learning and Research (TLR); Estates and Operations (Estates/Ops); Partnership and Engagement (P&E)

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
<b>Completed</b>							
1.1	Sign the Global Climate Commitment	College signed up to the Race to Net Zero Greenhouse Gas Emissions Commitment	Commitment in place	J Vincent	Completed. Signed in October 2021	P&E 4.1	Completed
1.2	Establish Sustainability Committee	College Steering Group set up	Committee established	Climate Change Group	Established. To meet 6-weekly. Schedule for 22/23 to be set up	L&G 1.2	Next meeting will take place on 7/11/22
1.3	Incorporate net zero ambitions in strategic plan	Strategic Plan – Cross cutting theme 2 updated re sustainability/ climate change objectives	Stated objectives in plan	J Thomson	Completed. Plan objectives agreed at Board in March 22	L&G 1.4	Completed
1.4	Upskill on measuring emissions	Review of emissions measuring process. Quarterly reporting pack to be developed.	Measuring process established.	J Clark	Significant work undertaken and quarterly reporting pack developed. Info submitted to Group May 22	Data Collection 5.1	Quarter 4 Data May - July 2022 presented to Climate Change Group
1.5	Upskill on measuring emissions	Future monitoring at least quarterly.	Utilities quarterly monitoring established.	Estates/ College Group	On agenda for each Group meeting	Data Collection 5.1	Quarter 4 Data May - July 2022 presented

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
1.6	Measure college carbon footprint using existing data	Reporting of carbon footprint to SLT and Climate Change Group	Focus actions for utilities controls	Climate Change Group	Data to May 2022 meeting. Future monitoring and reporting on quarterly basis	Data Collection 5.2	Next report due November 2022
1.7	Participate in Global Goals Teach In	Attend webinar on Global Goals Teach In.  Participate in 2022 Teach-In activity	Gained knowledge of scheme.  Established College as participant	J Thomson  J Rafferty/ CAPs	Completed Jan 2022	TLR 2.2	Initiatives will be discussed at Learning & Inspiration Committee on 22/9/22 (CAPs, CQLs, GCCSA, Teaching Fellows)
<b>By end June 2022</b>							
2.1	Establish Sustainability Committee reporting	Reporting to Board/ Committee	Action Plan submitted and agreed for monitoring at College Group	J Thomson	Action Plan to Audit Committee end May and Board in June 2022	L&G 1.2	Completed
2.2	Establish ring-fenced budget	Estates budget to be reviewed for 2022/23	Agree budget for estates projects with climate change benefits.	J Thomson/ Head of Estates	Jun-22	L&G 1.4	Ongoing within capital masterplan

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
2.3	Hold workshop with leaders to set net zero carbon target	Workshop session to be arranged on net zero target/annual plan	Target levels to be set.	J Thomson/ Climate Change Group	Nov 21/May 2022 discussions on targets. To be established June 2022 for 2022/23 onwards.	L&G 1.3	Target set through to 2025. Further discussion will take place at Term 1 Managers' Conferences on 12/10/22
2.4	Regional collaboration on activity	Member of GCRB Green Team (3 College staff)	Attend meetings of Green Team and submit returns	Regional Officer	As requested, two meetings held March/May 2022. Next meeting June 2022	L&G 1.2	Regional officer attended GCG Sustainability Group 9/9/22. Questionnaires being prepared
2.5	Review utilities consumption College data measures	Review Building Management System and monitoring processes	Highlight areas to target actions to achieve utilities reductions	J Thomson/ Head of Estates	End June 2022	Data Collection 5.2	Utilities Consumption Reduction Group set up (Head of Estates, Facilities & Energy, 3 Building Coordinators and Catering & Cleaning Manager)

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
2.6	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability	Agreed capital plan projects related to climate change	J Thomson/ Head of Estates	May-22	L&G 1.4	Capital masterplan 22/23 approved
2.7	Develop climate risk management approach	Strategic Risk Register to include climate action plan as a mitigating action	Risk captured on register.	J Thomson	Updating risk register May 2022	L&G 1.5	Risk Register updated.
2.8	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson/OD	By end October 2022	L&G 1.1	Questionnaires being prepared
2.9	Incorporate sustainability into governance arrangements	Cycle for reporting on climate change to SLT and Board Committee to be agreed	Reporting of actions progress.	J Vincent/ J Thomson/ Audit Chair	Cycle to be agreed May 2022	L&G 1.6	Report to Audit Committee in September 2022
2.10	Incorporate sustainability into governance arrangements	Regional reporting annually to GCG sustainability group	Reporting of actions progress.	Regional Officer	June 2022 report to GCG Group	L&G 1.6	Regional officer attended GCG Sustainability Group 9/9/22.
2.11	Modify estates strategy in line with net zero target	Estates strategy updated to include referencing to net zero commitment	Strategy aligned to climate change action plan.	J Thomson	Narrative updated. Targets to be included as KPI. June 2022	Estates/Ops 3.1	Estates strategy updated.
2.12	Waste - Set and implement targets to reduce waste on campus	Climate Change group to agree future targets for waste reduction	Target set for continued low waste levels.	Climate Change Group	Already significant work done on waste and recycling. Set future target June 2022	Estates/Ops 3.7	Compactors have been ordered which will deliver reductions on emissions due to waste



Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
2.13	Negotiate with food suppliers for sustainable food options	Work ongoing with food suppliers and TUCO on sustainable food supplies. Reporting to be developed	Agreed requirements with food suppliers.	J Clark	Completed  June 2022	P&E 4.2	Completed
<b>By end December 2022</b>							
3.1	Utilities - Implement strategies to reduce energy use	Estates to review energy use and present future plans to Climate Change Group and SLT	Progress on plans reported.	J Thomson/ C Port	Draft of plan by July 2022	Estates/Ops 3.2	Utilities Reduction Consumption Group will address
3.2	Waste - Ensure recycling/signage is available in every building	Recycling signage updated in each building using key memorable messaging	Awareness raised for building users.	J Clark/ GCCSA/ Building Coordinators	Review and update of signage by August 2022	Estates/Ops 3.6	Signage in place in all Campuses
3.3	Gather college views on sustainability – students	Undertake student survey via GCCSA	Results inform future actions.	GCCSA	By end September 2022	L&G 1.1	Questionnaires being prepared
3.4	Develop climate risk management approach	Separate risk register for climate change to be developed	Detailed risks captured.	Climate Change Group	Sep-22	L&G 1.5	To be progressed with relevant Strategic Objectives
3.5	Embed climate responsibility into staff development	Include in College learning days/staff development programme climate related training	Staff awareness levels raised.	Climate Change Group/OD	Oct-22	L&G 1.7	Will be incorporated into Staff Learning Days

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
3.6	Deliver carbon literacy training to staff and students	Develop carbon literacy training for staff and students	Staff and student awareness levels raised.	Climate Change Group/OD	Oct-22	TLR 2.1	Discussion with Regional Officer on short tailored training sessions
3.7	Develop and implement plan to measure Scope 3 emissions	Review of scope 3 emissions for the College and incorporate into future reporting to SDN	Target future actions for scope 3 areas.	J Thomson/ J Clark/APUC	Oct-22	Data Collection 5.3	Scope 3 emissions to be considered in future reporting
3.8	Share carbon footprint data collection approach as model to other colleges	Regional review of carbon footprint and reporting to regional green team	Reporting of data at College and Regional level	Regional Officer/ J Thomson	Data for 2020/21 and 2021/22 to be compared and discussed. By October 2022	Data Collection 5.4	Climate Action Plan shared with GCRB
3.9	Work with local community/ council/ businesses to improve local biodiversity	Partnership with International Tree Foundation. Consider options with Horticulture staff	Planting areas established	J Rafferty/ J Thomson/ J Brickwood	Over next two years. Plan to be developed by December 2022	P&E 4.6	Potential Green Plan/Project initiatives (including Fruit Trees on Campuses) which could be maintained by College students to create a nicer environment discussed. Coffee Conscience can supply community orchards free of charge

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
<b>By end June 2023</b>							
4.1	Train teaching staff to incorporate sustainability into curriculum for all courses	Future development of curriculum to include climate change/sustainability in units studied	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan by January 2023	TLR 2.4	Further discussion will take place at Learning & Inspiration Committee on 22/9/22
4.2	Participate in Global Goals Teach-In	Plan for future Teach-In curriculum activity	Deliver teaching during annual event times.	J Rafferty/ CAPs	Develop for Feb 2023	TLR 2.2	To be considered at CAPS meeting.
4.3	Audit curriculum against UN Sustainable Development Goals using Responsible Futures framework	Future curriculum to be reviewed against SDG	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan and any changes by May 2023	TLR 2.3	
4.4	Sign the UN Sustainable Development Goals (SDG) accord	Sustainability Committee to consider SDG accord. Complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Sustainability Group/ J Thomson	December 2022 Date TBC. By May 2023	P&E 4.3	
4.5	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	J Thomson/ Head of Estates/ Regional Officer/APUC	Reduction plan by July 2023	Estates/Ops 3.3	
4.6	Utilities - Implement renewable energy on a part of/all of the estate	Work with APUC on use of renewable energy	Framework agreements discussion and information shared	J Thomson/ Head of Estates/APUC	Plans to be developed by July 2023	Estates/Ops 3.5 & 3.8	
<b>Long Term Action Options</b>							

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update 12/9/22
5.1	Apply for Green Gown or Association of Colleges Beacon Award (leading)	Future possible development	Potential to participate in award scheme	TBC	TBC	P&E 4.7	
5.2	Establish climate action network with local council	To be considered at Regional level	Potential to have council contacts.	Regional Officer	TBC	P&E 4.4	
5.3	Utilities - Apply for Salix finance loan to improve energy efficiency/reduce emission	Possible Future Development	Potential loan.	TBC. Possible future action area.	Not to be pursued at the moment until possible development option in place.	Estates/Ops 3.4	



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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	28 September 2022
<b>Paper Title</b>	Internal Audit Business Process Reviews: Teaching Staff and Room Utilisation – Progress Report
<b>Action</b>	For Information
<b>Prepared by</b>	Janet Thomson, Vice Principal Resources and College Development
<b>Agenda Item</b>	22.45, 22.45A
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to submit to the Committee for information a progress report on two business process reviews previously undertaken by the College's Internal Auditors, Henderson Loggie and reported to the May Committee as below.

- Teaching Staff Utilisation
- Space Management/Room Utilisation

**2. ACTION FOR THE AUDIT COMMITTEE**

- 2.1 Members of the Audit Committee are invited to note this progress report.

**3. BRIEF BACKGROUND INFORMATION**

- 3.2 As these two reports were business process reviews (BPRs) they indicate points which are suggested areas of improvement for the College to consider rather than actual recommendations.

- 3.3 There were five potential areas of improvement within the Teaching Staff Utilisation report and seven potential areas of improvement in Space Management/Room Utilisation report. Given they are areas for improvement to consider they will not be included as part of the Internal and External Rolling Action Plan hence this progress report has been prepared on these twelve suggested areas. A further progress report will come to the Audit Committee at the March meeting.

**4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1 The Progress Report is Annex 22.45A.

**5. RISKS**

- 5.1 There are no specific risk implications in this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY.**

- 6.1 There are likely to be financial implications of putting in place an electronic timetabling system which is being discussed through the timetabling working group. At the moment the resources implications are in staff time in the discussions at/between meetings of the group.

## Business Process Reviews of Teaching Staff Utilisation and Space Utilisation – Progress Report

Teaching Staff Utilisation – Suggested Improvement Points	Original College Response	Update at 20 <sup>th</sup> Sept 2022
1. Policies and procedures relating to teaching space allocation and utilisation should be developed	The College will document the overall procedure for information tracking and sharing for staff utilisation which will include defining the roles and responsibilities at each stage. This documented process will be communicated to all stakeholders involved. <i>Deputy Principal/ Assistant Principal HR</i> 31 October 22	A procedure for rooming has been drafted and will be finalised by the deadline date
2. Consistent process for completing and reviewing timesheets to be established	A common system for checking timesheet records of staff teaching activity will be established for managers and this will improve the review process for submission. The standards around completing timesheets will be communicated again to Curriculum staff. The use of a digital solution using iTrent will be rolled out across the College <i>Deputy Principal / Assistant Principal HR</i> 31 August 22	A standard approach around completing timesheets is in place and an email will be sent out to remind staff of this approach by end September.  A pilot using the digital solution via Itrent has been completed and is now being rolled out across the College.
3. Timely communication of teaching staffing establishment to Curriculum Managers	A schedule for the completion and circulation of the staffing establishment during the academic session will be developed. <i>Vice Principal Resources &amp; College Development/ Assistant Principal HR</i> 31 July 22	A meeting has been arranged to discuss the best option for timing of the development of the annual staffing establishment. Updated date for this is now October.
4. Standardised approach to documenting and tracking absence cover	A standardised approach to tracking absence cover and backfills will be documented and communicated to Curriculum Managers.	A staff utilisation tracker has been created for each faculty and is available to Curriculum

	<i>Deputy Principal 31 July 22</i>	Assistant Principals and Curriculum and Quality Leaders
5. Effective communication of work patterns by Curriculum Managers to HR	The process for communicating work patterns to HR should be reviewed to ensure that Curriculum Managers communicate staffing information and changes to work patterns effectively to HR. <i>Deputy Principal 31 August 22</i>	Work patterns are communicated to HR and an email reminder will be sent. Update date for completion end September.
<b>Teaching Space Utilisation – Suggested Improvement Points</b>	<b>Original College Response</b>	<b>Update at 20<sup>th</sup> Sept 2022</b>
1. Policies and procedures relating to teaching space allocation and utilisation should be developed	The approach to teaching room allocations will be reviewed, documented, and communicated to all stakeholders <i>Vice Principal Resources and College Development/ Deputy Principal 31 August 22</i>	A master rooming schedule has been updated and is now set up on a new Curriculum Management Teams channel which will be uploaded for each block. Completed
2. Usage of the Master Room Spreadsheet by Curriculum Managers	The procedure for use of the Master rooming spreadsheet will be revised and communicated to all stakeholders within the faculties. Curriculum Managers will be reminded to comply with the guidance on using the Master Room Spreadsheet. <i>Deputy Principal 31 August 22</i>	As above the schedule is in place and a guide has also been prepared which is the Teams channel. Completed
3. A consistent process for timetabling by Curriculum Managers should be established.	A consistent approach to timetabling and tracking timetable changes will be developed and communicated to stakeholders including Curriculum Managers. <i>Deputy Principal 31 October 22</i>	As above the schedule is in place. A new timetabling working group has been set up which is looking at future plans for the use of an electronic timetabling system.
4. Consistent approach for communicating timetables	The existing process for communicating timetables for blocks in a consistent format to students, will be refreshed. <i>Deputy Principal 30 August 22</i>	The procedure for communicating timetables has been prepared and is on the Teams channel.

	A project looking at automating this process based on CRS data will be explored. <i>Deputy Principal 30 April 23</i>	The timetabling working group will look at options to automate the process by the deadline date.
5. Digitising the timetabling and room booking process	The College will set up a project task group to investigate the potential of purchasing or internally developing a digital teaching room allocation / booking system. <i>Deputy Principal/ Vice Principal Resources and College Development: 30 June 2022 - to establish project task group with deliverables by 31 May 2023.</i>	As above, the timetabling working group are progressing this action.
6. Process for auditing teaching space utilisation and feedback on room suitability	The College will consider how to use feedback from room users (students and staff) into future room allocation planning as part of the annual reallocation discussions. <i>Vice Principal Resources &amp; College Development 31 October 22</i>	The College is looking to add further columns to the rooming schedule in relation to equipment in the rooms.
7. Application of the policy for student use of teaching rooms during non-teaching time	Students are not permitted due to Health and Safety reasons to have unsupervised access to teaching spaces out with teaching times. This will be more widely communicated or recommunicated <i>Vice Principal Resources &amp; College Development 30 June 22</i>	This has been communicated through the Health and Safety campus meetings previously and a reminder will be sent out. Updated completion date end September.



## **AUDIT COMMITTEE MEETING**

Date of Meeting	28 September 2022
Paper Title	Audit Scotland Report: Scotland's Colleges 2022
Agenda Item	22.46
Paper Number	22.46A
Responsible Officer	Janet Thomson, Vice Principal – Resources and College Development
Status	Disclosable
Action	For Noting

### **1 REPORT PURPOSE**

- 1.1 The purpose of this report is to submit to Committee the recent Audit Scotland report which was published in July 2022 and provides an overview of the Scottish Colleges based on submitted financial information including financial statements and forecasts.

### **2 RECOMMENDATION**

- 2.1 Committee Members are invited to NOTE this paper.

### **3 BACKGROUND**

- 3.1 Audit Scotland prepare an annual review report on the Scottish College sector based on the financial statements of Colleges and any associated information they have available to them. The most recent report was published in July 2022 based on the 2020/21 financial statements and a copy of this report is attached.
- 3.2 The main points highlighted in the report for Colleges and summarised on page 2 of the report are as follows:
- i COVID funding contributed to the College sector reporting a healthier than expected financial position for 20/21. This position is forecast however to deteriorate from 2021/22 and future years;
  - ii There was a necessary move to on line learning through COVID however the success rates of students have fallen which had a bigger proportionate impact on students who are socially disadvantaged or vulnerable; and
  - iii The report states that change is needed to ensure more students are successful and that the College sector is financially sustainable in the

long term. It references the recommendations made by SFC and that the Scottish Government is due to set out the future role of the College and university sectors in 2023.

3.3 In addition to the above, the main points highlighted in the report for College Boards and regional bodies are as follows:

- Colleges are increasingly reliant on public funding
- Challenges of maintaining financial sustainability with the indication in the report that therefore over half of Colleges are likely to consider reductions in staff;
- Effects on student outcomes from the move to on line learning and fewer positive student destinations
- Climate change priorities will require greater capital investment
- The pace of reform in multi – College regions needs to quicken

#### 4 **RISK ANALYSIS**

4.1 There are financial risks associated with the cost of national bargaining and other cost pressures which are reflected in the College's financial plans.

#### 5 **LEGAL IMPLICATIONS/FINANCIAL IMPLICATIONS/ REGIONAL OUTCOME AGREEMENT IMPLICATIONS**

5.1 The College needs to comply with the legislative and financial frameworks as referred to by Audit Scotland.

#### 6 **HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT**

N/A

# Scotland's colleges 2022



AUDITOR GENERAL 

Prepared by Audit Scotland  
July 2022

# Key messages

- 1** Covid-19 funding contributed to the college sector reporting a healthier than expected financial position in 2020-21. This is forecast to change for the current and next academic years. It will be difficult for Scotland's colleges to balance the delivery of high-quality learning at the volume currently expected and to contribute to other Scottish Government priorities while remaining financially sustainable.
- 2** Colleges have continued to deliver learning in unprecedented circumstances and responded well to the shift to online learning during the Covid-19 pandemic. However, the proportion of students successfully completing their course and achieving their intended qualification has fallen. And on average, socially disadvantaged and vulnerable students were less likely to successfully complete their course than their peers. High rates of student withdrawals may affect the life chances of individual students, impact on wider society, and risk not maximising public investment in the college sector.
- 3** Change is needed to ensure more students are successful and that the college sector is financially sustainable in the long term. Wide-ranging recommendations for change made by the Scottish Funding Council (SFC) in 2021 need to be implemented at the earliest opportunity. The Scottish Government is due to set out the future role of the college and university sectors in 2023, but it is important that the Scottish Government and the SFC support colleges to plan for change now to make best use of available funding.

# Scotland's colleges

## Scotland has 27 colleges across 13 regions

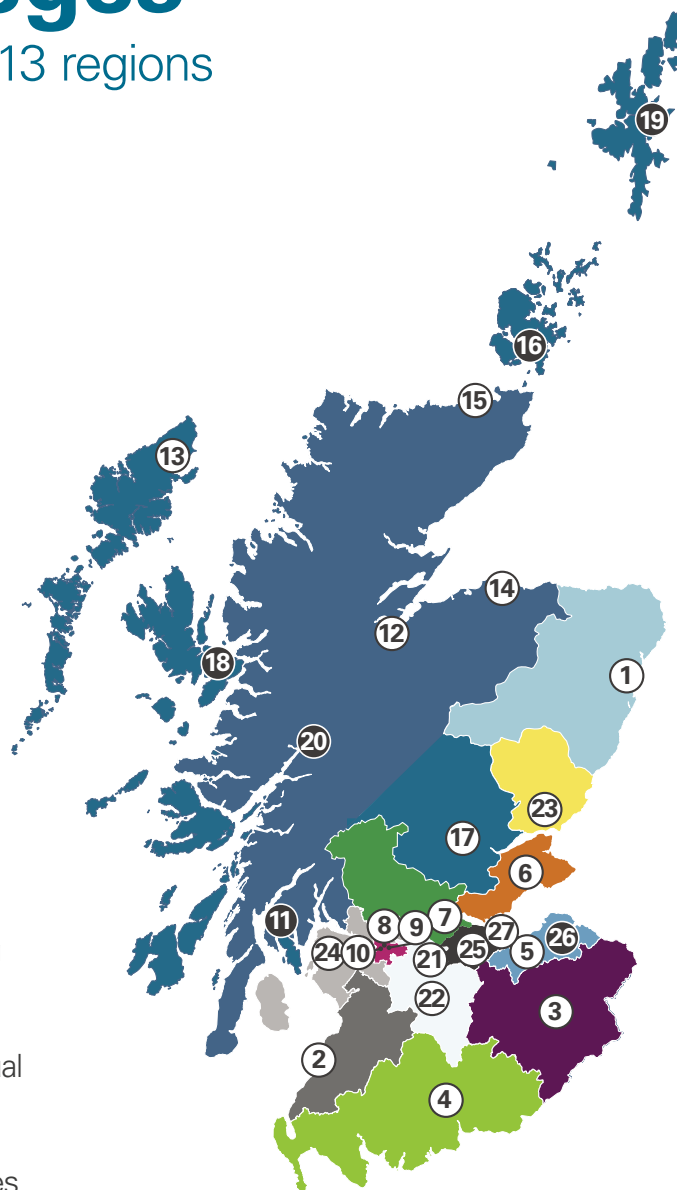
The map shows Scotland's 20 incorporated colleges and six smaller, non-incorporated colleges (in bold). Scotland's Rural College (SRUC) is classed as a higher education institution but counts towards the achievement of the national target for colleges.

Incorporated colleges are classified as public bodies and are subject to audit by the Auditor General for Scotland.

Scotland's colleges offer academic and vocational courses to develop skills and knowledge for work, continued study or general interest. Students can choose to study full-time, day release, evening, block release or on an open learning basis.

Colleges provide both further education (FE) courses – qualifications at [Scottish Credit and Qualifications Framework](#) level 6 and below – and higher education (HE) courses, including Higher National Certificates and Higher National Diplomas.

The Scottish Government sets national policies for learning and provides funding to the Scottish Funding Council (SFC), which is responsible for strategic investment in colleges and universities. The SFC allocates grant funding to college regions and individual colleges not part of a region, and holds them to account for what they deliver. Figures in this report relate to all 27 colleges. Data for the individual colleges is available on Audit Scotland's [learner journey eHub](#).



Region	College
Aberdeen and Aberdeenshire	1 North East Scotland College
Ayrshire	2 Ayrshire College
Borders	3 Borders College
Dumfries and Galloway	4 Dumfries & Galloway College
Edinburgh and Lothians	5 Edinburgh College
Fife	6 Fife College
Central	7 Forth Valley College
Glasgow	8 City of Glasgow College
	9 Glasgow Clyde College
	10 Glasgow Kelvin College
Highlands and Islands	<b>11 Argyll College</b>
	12 Inverness College
	13 Lews Castle College
	14 Moray College
	15 North Highland College
	<b>16 Orkney College</b>
	17 Perth College
	<b>18 Sabhal Mòr Ostaig</b>
	<b>19 Shetland College</b>
	<b>20 West Highland College</b>
Lanarkshire	21 New College Lanarkshire
	22 South Lanarkshire College
Tayside	23 Dundee and Angus College
West	24 West College Scotland
West Lothian	25 West Lothian College
n/a	<b>26 Newbattle Abbey College</b>
n/a	27 SRUC



# Covid-19 funding contributed to a healthier than expected financial position in 2020-21

This is forecast to deteriorate in the current and next academic years, meaning colleges face difficult decisions to ensure they remain financially sustainable

**Income 2020-21**  
**£792 million**

2.3% increase from 2019-20  
Real terms: No change

**Expenditure 2020-21**  
**£840 million**

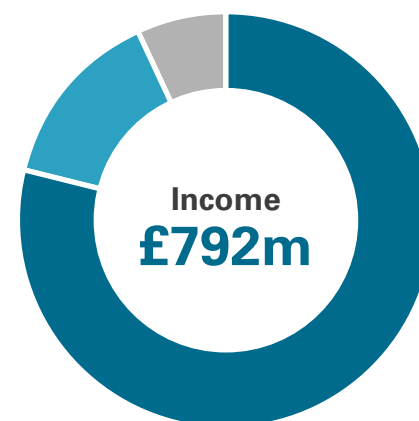
1.4% increase from 2019-20  
Real terms: 0.9% decrease

**Operating position 2020-21**  
**£47 million deficit**

£7m decrease from 2019-20

**Adjusted operating position 2020-21**  
**£20 million surplus**

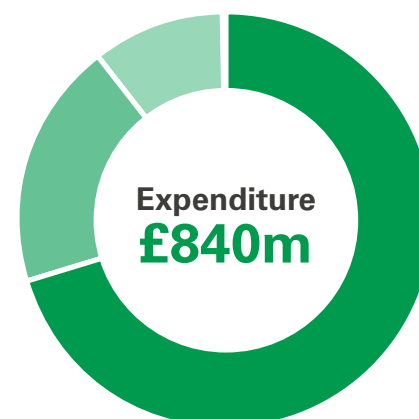
£16m increase from 2019-20  
Three colleges reported an adjusted operating (AOP) deficit in 2020-21. 12 colleges are forecasting AOP deficits in both 2021-22 and 2022-23, reducing to nine colleges in 2023-24.



**Income 2020-21**



● SFC grants	79%
● Tuition fees/education contracts	14%
● Other income	7%



**Expenditure 2020-21**



● Staff costs	71%
● Other operating expenses	19%
● Depreciation/interest	10%

Source: College annual accounts, 2020-21 and [Financial sustainability of colleges and universities in Scotland](#), SFC, March 2022

## Scotland's colleges are increasingly reliant on public funding

**1.** In 2020-21, the [Scottish Funding Council](#) (SFC) provided the college sector with an additional £15 million Covid-related grant. As colleges are not wholly publicly funded, they were eligible to apply for the UK Government's Coronavirus Job Retention Scheme (CJRS). They received £9.9 million of CJRS funding in 2020-21. This resulted in a healthier than expected financial position in 2020-21 and reversed the trend of a growing operating deficit across the sector.

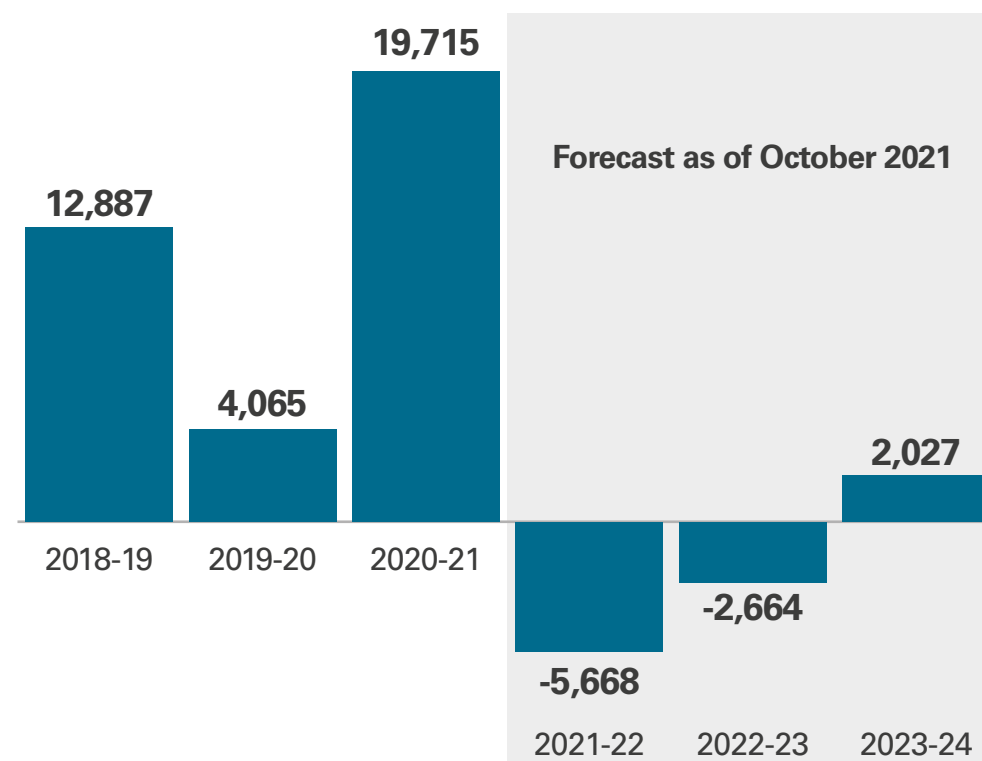
**2.** In contrast to colleges' increased grant funding, other income fell by £9.5 million/14 per cent (£11 million/16 per cent in real terms) mainly due to the loss of commercial income. As a result, incorporated colleges are increasingly reliant on SFC grants. In 2020-21, 79 per cent of colleges' income was from SFC grants, compared to just under 75 per cent in 2017-18.

**3.** As public bodies, incorporated colleges are not permitted to retain reserves. At college reorganisation in April 2014, they transferred any reserves to charitable arm's length foundations (ALFs). Colleges can apply to ALFs for funding for capital and revenue projects and can transfer any surplus to an ALF. Over time ALFs have become a reducing source of income, with most colleges having little or no access to ALF funding. In 2020-21, almost £19 million was held across 14 ALFs. Almost 90 per cent of this was concentrated in five ALFs and almost two-thirds (£12 million) within ALFs of the three Glasgow colleges.

## Colleges' financial position is forecast to deteriorate

**4.** Despite the relatively positive picture for 2020-21, the sector's financial position is forecast to deteriorate. Colleges' latest financial forecasts, from October 2021, predict an adjusted operating deficit for the whole sector in the current and next academic years ([Exhibit 1](#)).

### Exhibit 1. Adjusted operating position, 2018-19 to 2023-24 (£000)



Source: [Financial sustainability of colleges and universities in Scotland](#), SFC, March 2022

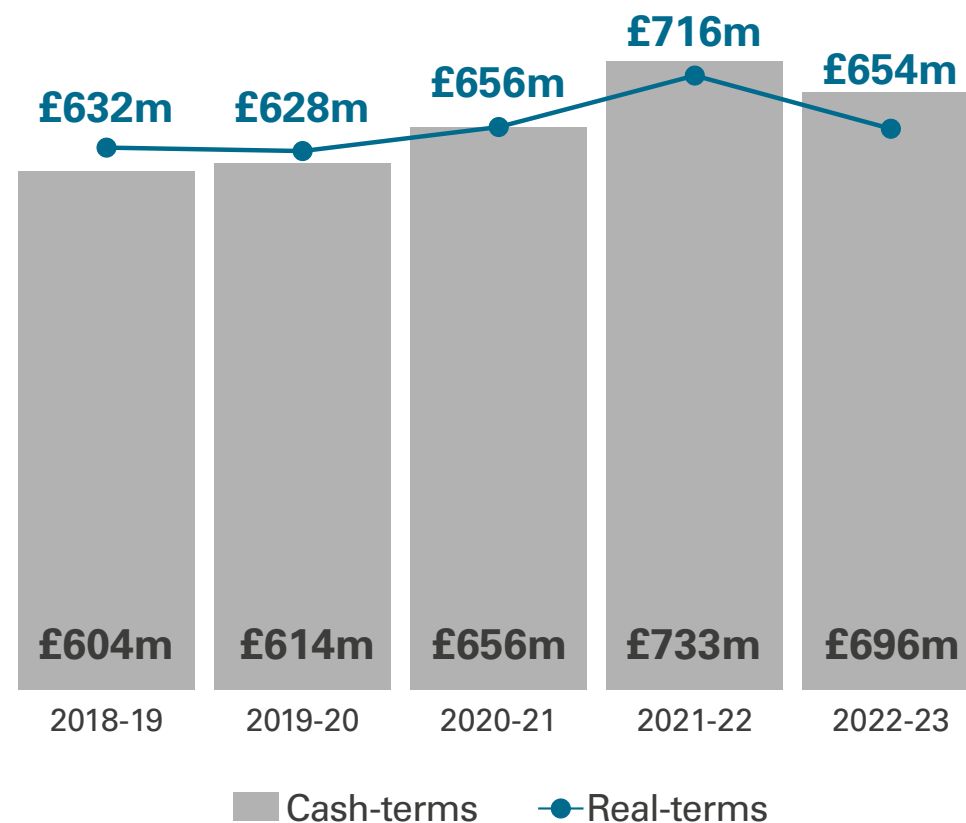
**5.** College sector funding for the upcoming academic year 2022-23 has fallen considerably, down five per cent to £696 million compared with the current academic year (a fall of nine per cent to £654 million in real terms) ([Exhibit 2](#)). Reductions in funding are exacerbated by inflationary pressures and rising costs, putting further stresses on college finances. Colleges spend around 70 per cent of their overall budget on staffing and this is increasing, with increases in employer pension contributions and cost of living pay awards driving up staff costs.

## Colleges face difficult decisions to achieve financial sustainability

**6.** Colleges face a challenge in balancing the delivery of high-quality learning at the volume currently expected with the financial decisions required to remain financially sustainable in the longer term. To balance their budgets, incorporated colleges are striving to increase non-SFC income and reduce costs. Auditors found that around half are considering or likely to consider reducing staff in 2021-22 to deliver savings. This has potential implications for the delivery of learning, student outcomes and the experience of remaining staff. It also heightens the risk of further industrial action within the sector.

**7.** In the context of growing financial challenges and uncertainties, medium-term financial planning based on as much information as possible is more important than ever. In May 2022, the Scottish Government announced its multi-year spending plans up to 2026/27. This shows a flat cash settlement for the SFC over the next four years, equating to an eight per cent reduction in real terms. The multi-year plan confirms that the college sector faces some really challenging years to come.

## Exhibit 2. SFC revenue funding for colleges



Source: College funding allocations, SFC, 2018 to 2022



## Staff

**10,849 staff (FTE)**

**50.8% teaching staff | 49.2% support staff**

Staff numbers fell by 132 (1.2%) in 2020-21

[College Staffing Data 2020-21](#), SFC, March 2022

# The pandemic has had a detrimental impact on learning and student outcomes

The impact has varied across different groups of students, exacerbating existing inequalities



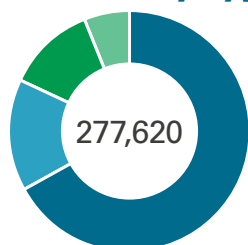
## Students

**213,135 students** (117,914 FTE)

who account for 277,620 enrolments on courses

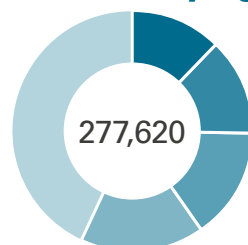
FTE student numbers remain above the Scottish Government's longstanding target of 116,269 FTE. The number of enrolments has continued to fall since peaking at 328,889 in 2018-19.

### Students by type



Part-time FE	67%
Full-time FE	15%
Full-time HE	12%
Part-time HE	6%

### Students by age



under 16	12%
16-17	13%
18-19	15%
20-24	17%
25 & over	43%



## Learning



**1,730,519 credits**

The amount of learning delivered by the sector (measured in credits) has continued to fall since 2017-18. In 2020-21 it was 2% below SFC's national target.



### Successful course completion

**FE Students: 61.3% full-time | 76.3% part-time**  
**HE Students: 72.1% full-time | 81.3% part-time**  
successfully completed their course.



### Student withdrawals

**Full-time students: 27.7% FE | 17.7% HE**  
failed to complete their courses.

Withdrawal rates increased in 2020-21 by 6.9 percentage points and 2.8 percentage points respectively from 2019-20.



### Student satisfaction

**Full-time students: 88.6% FE | 80.3% HE**

Student satisfaction is lower than before the Covid-19 pandemic but remains relatively high.

Source: SFC's [Infact database](#) and reports: [College Performance Indicators 2020-21](#) (April 2022); [College Statistics 2020-21](#) (January 2022); [Student Satisfaction and Engagement Survey 2020-21](#) (November 2021); and [College Leaver Destinations 2019-20](#) (October 2021)

## Student outcomes

Figures on students and learning are for 2020-21. In both 2019-20 and 2020-21, some, mainly practical, courses could not be completed due to Covid-19 restrictions and more students deferred their courses.

Rates for students successfully completing their course and achieving a qualification in 2020-21 do not include 13,074 full-time and part-time students who had deferred at least one of their college courses.

The SFC will revise statistics for 2020-21 in future to include the outcomes for students who have deferred their courses beyond 2020-21.

Due to alterations to exam and assessment arrangements during the Covid-19 pandemic, it is not possible to directly compare student success in 2019-20 and 2020-21 with previous years to examine a longer-term trend.



## Fewer students successfully completed their course and achieved a qualification

**8.** Before the pandemic, around one in four full-time further education (FE) students (24.7 per cent) failed to complete their college course. The proportion of students withdrawing from courses fell in 2019-20, to around one in five full-time FE students (20.8 per cent). Withdrawal rates increased noticeably in 2020-21 (to 27.7 per cent), with fewer full-time FE students successfully completing their course and achieving their intended qualification than before the pandemic. The destination of students not successfully completing their courses is not monitored, but the pathways they take and the impact on their life chances will vary. For example, some students may leave college early to enter employment, others may decide to pursue further education elsewhere,

and others may face unemployment. High rates of student withdrawals present a risk to the life chances of individual students and also to value for money, if public investment in colleges is not maximising the potential benefits for students or society more widely.

**9.** The reasons behind students not completing college courses will be wide and varied. Surveys by [NUS Scotland](#) and the [Scottish Government](#) of college and university students suggest that student poverty could be a contributing factor. The NUS has stated that around two-thirds of students have experienced mental ill health as a result of financial pressures and a third have considered dropping out of their course due to financial difficulties. Many colleges have highlighted that they are actively working to better support students in addressing poverty and mental health challenges ([Case study 1](#)).

## Case study 1. College support for students

### Food poverty



Several colleges provide free hot breakfasts and/or lunches to students. This provides an incentive for students to attend college, ensures that no one goes through the day hungry and helps with student mental health and wellbeing.

### Mental health support



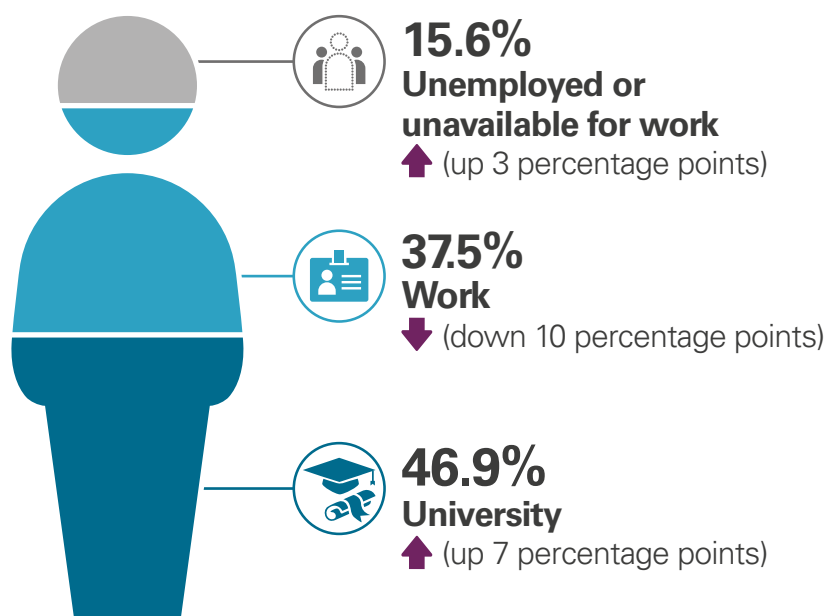
Most colleges introduced or expanded their mental health support for both students and staff during the Covid-19 pandemic. New developments introduced by colleges include an in-house mental health service and mental health counsellors; compulsory mental health training for managers; and specific spaces created for staff and students to allow quiet contemplation or to talk about issues affecting their mental health.



## Fewer college leavers went on to a positive destination after leaving college

**10.** In 2019-20, 84.4 per cent of full-time college leavers went on to positive destinations (down 3.4 percentage points from 2018-19) ([Exhibit 3](#)). For FE students, 74.5 per cent moved into a positive destination, compared to 90.3 per cent of HE college leavers. Fewer college leavers went into work but more went to university.

### Exhibit 3. College leaver destinations



Source: [College Leaver Destinations 2019-20](#), SFC, October 2021

## Covid exacerbated existing inequalities among students

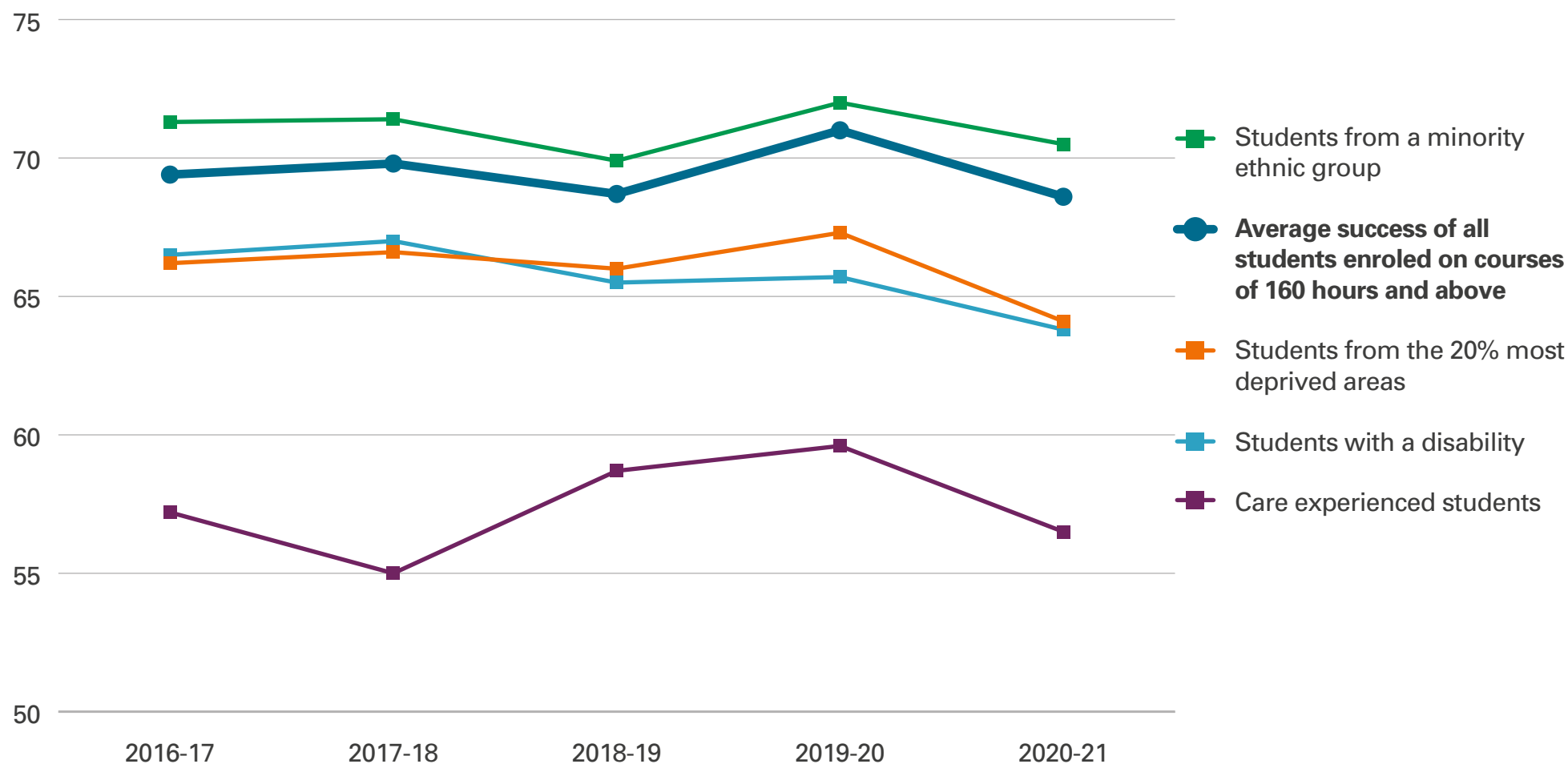
**11.** On average, just over two-thirds of students (68.6 per cent) successfully completed their course in 2020-21 ([Exhibit 4, page 10](#)). In comparison, just over half (56.5 per cent) of students who have been in care, and less than two-thirds of students from the most deprived background (64.1 per cent) or with a disability (63.8 per cent) successfully completed their course. The [SFC](#) highlights that these students are also less likely to go on to a positive destination than their peers after leaving college.

**12.** The [Commissioner for Fair Access](#) has highlighted that students from the most deprived backgrounds have been hardest hit by the impact of the Covid-19 pandemic, experiencing digital poverty, financial hardship and worse mental health. Acknowledging that progress towards fair access continued in 2020-21, the [Commissioner](#) warned that the full impact of disrupted learning due to the pandemic may become apparent in future years and the cost-of-living crisis will affect those who are disadvantaged hardest. The [Scottish Government](#) has also reported that the disruption to learning during the pandemic is likely to have adversely affected the most socially disadvantaged and vulnerable students. It also had a significant impact on those studying vocational and practical courses, with a potential knock-on effect on the pipeline of skills needed in the economy.

**13.** The SFC and colleges are committed to widening access to learning and to tackling all forms of inequality and promoting diversity among students. Colleges are demonstrating this commitment in some positive practical ways ([Case study 2, page 11](#)).

## Exhibit 4.

### Success rates (the proportion of students successfully completing their course) by characteristic group



Note: Average figures include all enrolments on recognised courses of 160 hours and above.

Source: [College Performance Indicators 2020-21](#), SFC, 2018 to 2022

## Case study 2.

### College initiatives to support inclusion

#### Rockpool podcasts – Ayrshire College

Rockpool Podcasts started during the period of Covid-19 restrictions to give music and sound production students a creative outlet in a blended learning environment. The podcasts feature a mix of interviews, special guests, stand-alone episodes and themed episodes. They have provided a platform to discuss several equality related issues, such as race, LGBT+ inclusion, mental health, women's rights and gender-based violence. The college reports that the podcasts are helping to mainstream equality, diversity and inclusiveness throughout the college community and beyond. They have around 1,300 listeners per week and are reaching audiences in 36 countries.

[Listen to Rockpool podcasts](#)



#### Neurodiversity in cybersecurity project – Fife College

The Neurodiversity in cybersecurity project was developed in response to Skills Development Scotland identifying a gap in support for neurodivergent students. Evidence suggests that people who are neurodivergent, in particular those with autism, are likely to have the aptitudes needed for cybersecurity roles. A fund was created to help run a short course on digital forensics and protecting computer systems and networks from information disclosure. The course was delivered by Fife College lecturers to a group of S3 pupils from Levenmouth Academy. The project also included the creation of an awareness training module with support from Autism Network Scotland. The college plans to extend it to other schools across Fife.



## Remote learning presented benefits and challenges for college staff and students

**14.** A significant feature of the Covid-19 pandemic was a shift to online learning. In June 2021, Her Majesty's (HM) Inspectors from Education Scotland reported that Scotland's colleges developed [remote learning](#) 'well and at pace' and in a number of [practical ways](#). The [Scottish Government](#) reported that remote learning brought a number of benefits, including flexibility for students in when, where and how frequently they accessed learning. Education Scotland's HM Inspectors highlight that remote learning has benefited learners who manage other responsibilities alongside their studies, such as caring for others, home schooling or work commitments. A [SFC survey](#) shows that students were fairly satisfied with online resources and communication about changes to their courses during the pandemic.

**15.** Remote learning also brought numerous challenges to college staff and students. For colleges, this included quickly providing digital equipment and access, developing digital skills, assessing the quality of remote learning, and supporting the wellbeing and mental health of staff and learners from a distance. Education Scotland's HM Inspectors found that digital poverty (including lack of access to IT equipment, the internet or a quiet space to work) and poor connectivity impacted on some learners' ability to engage with remote learning. Younger learners and students with additional support needs or poor mental health found engaging in remote learning challenging. This has been particularly evident in programmes that consist of large elements of practical work. Colleges report that remote learning was most effective in theory-based subjects and at an advanced level, and that overall learner engagement has been less positive on FE programmes in comparison to HE courses. Reduced face-to-face learning also impacted on opportunities for students to develop essential social skills. Over the past two academic years, the SFC has provided colleges with £5.7 million of dedicated funding to tackle digital poverty and support digital learning. It is providing a further £2.9 million in 2022-23.

# Change is needed within the college sector to improve outcomes and financial sustainability

The college sector needs clear strategic direction for the short and longer term

## Wide-ranging recommendations for change need to be implemented at the earliest opportunity

**16.** As we have reported in previous years, colleges were facing a number of challenges prior to the Covid-19 pandemic. These included ensuring long-term financial sustainability, reducing the proportion of students who do not complete their courses, increasing student success and closing the attainment gap for more disadvantaged students. Responding to these challenges, while continuing to deliver high-quality learning and contributing effectively to the delivery of wider Scottish Government priorities, may prove even more difficult in a post-Covid environment with increasingly challenging financial settlements for colleges.

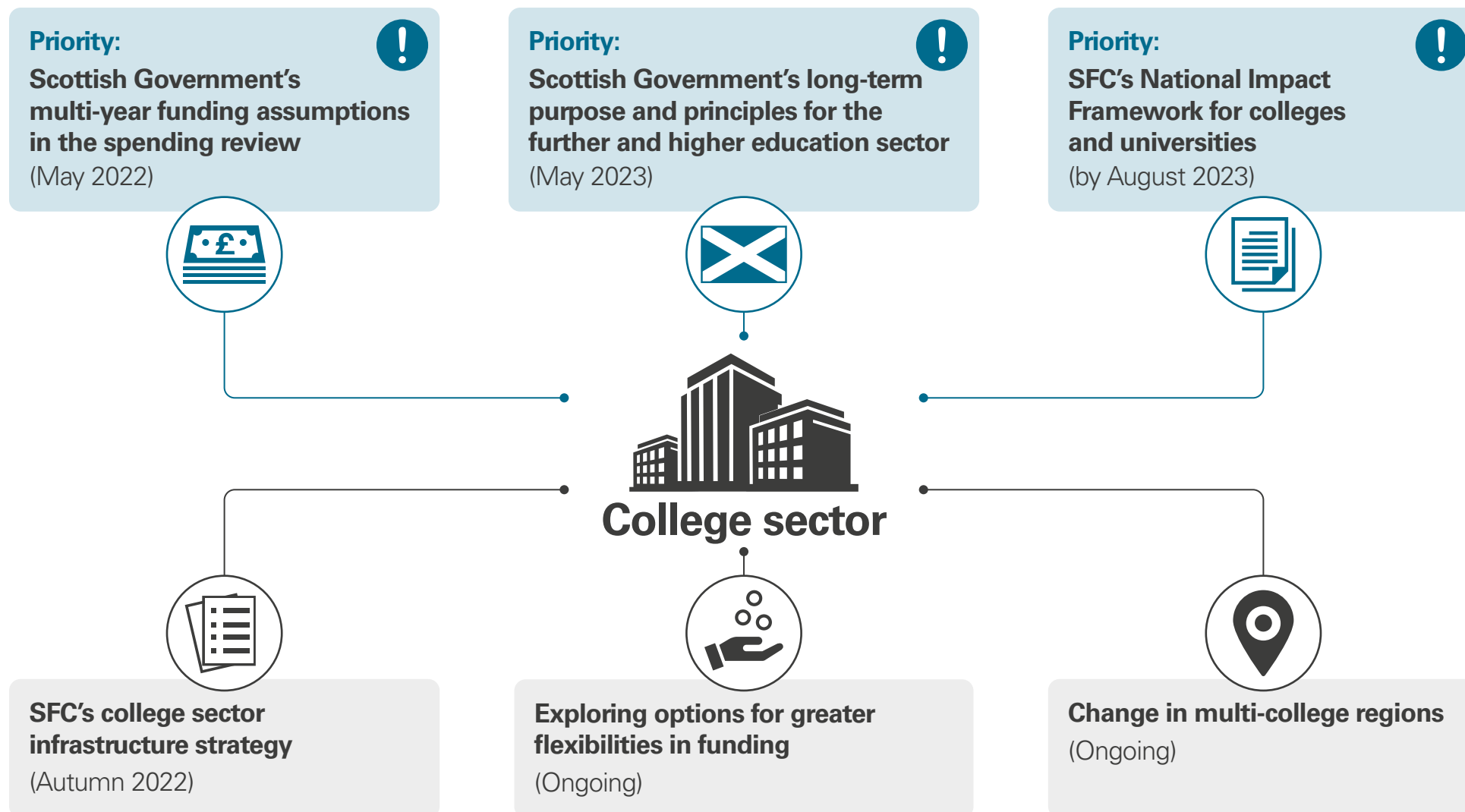
**17.** In June 2020, in response to the Covid-19 pandemic, the Scottish Government commissioned the SFC to carry out a review of the provision and sustainability of further and higher education and research across Scotland (the SFC review). The SFC's [final report](#) from this review, published in June 2021, is wide-ranging and includes over 50 recommendations aimed at securing coherent, good-quality, sustainable tertiary education and research. In October 2021, the Scottish Government [broadly accepted](#) the SFC's recommendations.

**18.** The Scottish Government and the SFC are starting to take forward the recommendations in the SFC review. They have prioritised a range of work, including publishing multi-year funding assumptions, setting out the future role for the college, university, skills and research system (known as the 'purpose and principles') and developing a new National Impact Framework, which is intended to clarify the outcomes expected from colleges and universities and how they will be assessed ([Exhibit 5, page 13](#)).

**19.** It is critical that changes in the college sector address the immediate financial sustainability challenges facing colleges and maximise opportunities for students. The recommendations from the SFC review need to be implemented at the earliest opportunity. It is important that the Scottish Government and the SFC consider how best to support colleges to prepare and plan for change now, ahead of the longer-term role of the sector being set out in 2023. This should include supporting colleges to develop realistic medium-term financial plans and forecasts to help mitigate immediate risks to their financial sustainability.

## Exhibit 5.

### The college sector is facing a period of change



Source: Audit Scotland



## The Scottish Government and the SFC need to provide clarity to support long-term plans for improvement

**20.** To support colleges in planning for and implementing proposed changes over the longer term, the Scottish Government and the SFC need to clarify expectations and priorities for the sector for the medium and long term, and the funding available to deliver them. In doing this, it will be important for:

- the Scottish Government's 'purpose and principles' and the SFC's National Impact Framework to set out clear and consistent expectations for the sector. These should reflect relevant objectives and outcomes in the [National Performance Framework](#) and other national strategies and plans (such as addressing inequality and disadvantage, developing a skilled workforce and securing a just transition to carbon net zero, which are priorities in the [National Strategy for Economic Transformation](#)).
- the SFC, in partnership with the college sector and Scottish Government, to determine the most appropriate model for funding colleges, and the targets underpinning it, that will allow colleges to deliver national policies and priorities and contribute to their long-term financial sustainability.
- the Scottish Government and the SFC to determine the evidence needed to demonstrate how the implementation of specific changes will contribute to a more sustainable college sector and improved outcomes for students and the economy, and the SFC to ensure information is available to monitor and measure performance and progress.
- the Scottish Government and the SFC to ensure that any future changes to governance, accountability, roles and responsibilities are clear and fully understood by key stakeholders.

## Climate change priorities will require greater capital investment

**21.** Capital funding from the Scottish Government/SFC has consistently fallen short of the level needed for both regular lifecycle maintenance of the college estate and to address the level of backlog maintenance identified in a [SFC condition survey](#) in 2017 ([Exhibit 6, page 16](#)). As such, maintenance needs have grown over time and pose a risk to colleges' ability to maintain the suitability and safety of their buildings. The Scottish Government did not announce any additional capital funding in its multi-year spending review in May 2022.

**22.** In [Scotland's Colleges 2019](#) we recommended that the SFC and Scottish Government agree and publish a medium-term capital investment strategy that sets out sector-wide priorities. Progress in developing an infrastructure strategy for the sector has been impacted by the Covid-19 pandemic and remains slow, but it is due for publication in autumn 2022. It is important that the strategy recognises the role of colleges in responding to climate change.

**23.** In February 2021, the college sector published its [commitment to tackling the climate emergency](#), including an ambition to achieve net zero by 2040, five years earlier than the national target of 2045. Individual colleges are taking a range of actions to reduce their environmental impact, but achieving net zero will require large and sustained capital investment in the sector over time ([Case study 3](#)).

## Case study 3. College activity to tackle climate change

### Renewable training centres

In June 2021, nine new [Renewable and Energy Efficiency Training Centres for Scotland](#) were launched within Scotland's colleges. These are funded by Scottish Power Energy Networks' £20 million Green Economy Fund. Relevant colleges will be at the forefront of training and upskilling for the future renewables and energy efficiency workforce in Scotland to accelerate the just transition to carbon net zero by 2045.



### Climate action roadmap for colleges

The Climate Commission for UK Higher and Further Education developed a [road map](#) to help colleges reach the net zero target. The road map is intended to be used by college principals and their leadership teams, students, and other members of the college community to explain their approach to reaching net zero emissions.



## Exhibit 6.

Since 2018-19, college capital funding has fallen £321m short of the amount required for lifecycle and backlog maintenance



### Backlog maintenance

**£93m**  
funding  
provided  
(26%)

↓ **£270m shortfall**

Requirement:  
**£363m**  
over 5 years  
(to 2022-23)



### Lifecycle maintenance

**£59m**  
funding  
provided  
(54%)

↓  
**£51m  
shortfall**

Requirement:  
**£110m**  
over 5 years (to 2022-23)

Source: College funding allocations, SFC, 2018 to 2022

## The pace of reform in multi-college regions needs to quicken

**24.** In [Scotland's colleges 2018](#) we recommended that the Scottish Government and the SFC assess and report publicly on the extent to which the regional strategic boards (RSBs) are meeting the aims of regionalisation in multi-college regions. The SFC reviewed the three multi-college RSBs and in October 2020 [recommended](#) that the Lanarkshire Board be dissolved, Glasgow consider other organisational options, and the University of the Highlands and Islands (UHI) consider consolidation and possible mergers. In October 2021, the [Scottish Government](#) endorsed these recommendations. Almost two years since the SFC made its recommendations, changes are still to be implemented. To date:

- The intention remains to dissolve the Lanarkshire RSB, with both colleges managing themselves as separate regional entities. A timetable for this is still to be agreed.
- Three colleges assigned to UHI – Lews Castle College and North Highland College (both incorporated) and West Highland College (non-incorporated) – are considering a merger (from 2023 at the earliest). Several other larger colleges in the UHI region are facing significant financial challenges, which this proposed merger will not address. Wider-ranging changes to the regional college structure may be needed to address the financial risks facing the other incorporated colleges.
- Glasgow Colleges' Regional Board (GCRB) and its three assigned colleges are exploring other organisational options but are finding it difficult to reach agreement on a way forward. GCRB needs to address this with a sense of urgency.

**25.** The significant challenges presented by the Covid-19 pandemic have inevitably impacted on progress towards implementing the SFC's recommendations for multi-college regions. RSBs now need to return to addressing these recommendations with a sense of urgency. The current inquiry by the Scottish Parliament's [Education, Children and Young People Committee](#) into what has been learned from college regionalisation will be an important source of evidence to help inform future change.

## We will continue to monitor changes in the college sector

**26.** We report annually on the audits of Scotland's 20 incorporated colleges and will continue to monitor developments across the college sector. Given the range and timing of proposed changes in the sector, we will consider the most appropriate point to report on their impact on the sector.

# Scotland's colleges 2022

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## Glasgow Clyde College Audit Committee Schedule of Work 2022/23

### Four meetings in each annual academic session

<b>23 SEPTEMBER 2022</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit 2022/23 Progress Report
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Data Protection Update
<b>For Information/ Noting</b>
Internal & External Audit Rolling Action Plan
Audit Scotland Report: Scotland's Colleges 2022 (if available)
Updates from SFC (if available)
Audit Committee Schedule of Work
<b>23 NOVEMBER 2022</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Final Internal Audit Annual Report 2021/22
Internal Audit Plan for 2022/23 and beyond
Draft Annual Report from Audit Committee to Board of Management
<b>Financial Reporting</b>
Report on going concern
Draft Annual Financial Statements for year ending 31 July 2022
External Audit Annual Report for year ending 31 July 2022
Key Accounting Judgements
Student Activity Data Audit Annual Report 2021/22
Student Support Funds Audit Annual Report 2021/22
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Cyber Security Update
<b>For Information/ Noting</b>
Internal and External Audit Rolling Action Plan
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
National Fraud Initiative 2021/22 Exercise
Private meeting with internal and external auditors
Updates from SFC (if available)
Audit Committee Schedule of Work

<b>8 MARCH 2023</b>
<b>For Discussion/ Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit 2022/23 Plan Progress
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Data Protection Update
<b>For Information/Noting</b>
Internal & External Audit Rolling Action Plan
Audit Scotland Fees
Updates from SFC (if available)
Audit Committee Schedule of Work
<b>31 MAY 2023</b>
<b>For Discussion/Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit Plan 2022/23 Progress and Plan for 2023/24
College Assurance Framework/Certificate of Assurance
<b>Financial Reporting</b>
External Audit Planning Memorandum for 2022/23
Approval of Accounting Policies
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Fraud Response Plan
Cyber Security Update
<b>For Information/Noting</b>
Internal & External Audit Rolling Action Plan
Updates from SFC (if available)
Audit Committee Schedule of Work