GLASGOW CLYDE COLLEGE

Audit Committee

Wednesday 31 May 2023 at 4.30pm
via teams

The next meeting of the Audit Committee will be held on Wednesday 31 May 2023 at 4.30pm via teams

A G E N D A

23.16	Welcome and Apologies			D Watt
23.17	Declarations of Interest			D Watt

Minutes of Previous Meeting

23.18	Draft Minute of the Audit Committee meeting 8 March 2023	P	D	D Watt
23.19	Matters Arising – Action Grid	P	D	D Watt

Items for Discussion/Decision
Systems of Internal Control

23.20	Internal Audit Plan 2022/23 Progress Report	P	D	Henderson Loggie
23.21	Internal Audit Report	P	D	Henderson Loggie
	(i) Curriculum VLE platform			
	(ii) Performance Reporting/KPIs			
	(iii) BYOD			
23.22	Internal Audit Plan 2023/24	P	D	Henderson Loggie
23.23	College Assurance Framework/Certificate of Assurance	P	D	J Thomson
23.24	Lessons Learned Report	P	ND	T Elliott

Financial Reporting

23.25	Approval of Accounting Policies	P		T Elliott
23.26	External Audit Planning Memorandum for 2022/23	P		Audit Scotland

Governance and Risk Management

23.27	College Strategic Risk Register	P	D	J Thomson
23.28	Climate Change Action Plan	P	D	J Thomson
23.29	Fraud Response Plan	P	D	J Thomson
23.30	Cyber Security Update	P	D	S Renton

Items for Information/Noting

23.31	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
23.32	Audit Committee Schedule of Work 2023/2024	P	D	K Mavor
23.33	Any Other Business			D Watt

Date of next meeting: 27 September 2023 at 4.30pm (via teams).

AUDIT COMMITTEE MEETING

Date of Meeting	31 May 2023
Paper Title	Internal Audit Plan 2022/23 Progress Report
Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	23.20
Status	Disclosable

1.   PURPOSE OF THE REPORT

1.1   The purpose of this report is to provide a summary of the progress against the Internal Audit Plan for 2022/23, as being completed by Henderson Loggie.

2.   ACTION FOR THE BOARD

2.1   Members of the Audit Committee are invited to note this paper.

3.   BRIEF BACKGROUND INFORMATION

3.1   The attached shows the planned timescales for reporting to the Audit Committee for each of the audit areas within the 2022/23 Internal Audit Plan.

4.   SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1   The Internal Audit Plan 2022/23 Progress Report is attached at Annex 23.20A.

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 Progress Report

Audit Committee – 31 May 2023

Issued: 23 May 2023

Henderson Loggie

Internal Audit Progress Report May 2023

Progress in delivering the annual plan for 2022/23 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2022/23	May 2022	Draft 16/05/22 2nd Draft 21/09/22 Final	2023/01	N/A	25/05/22 28/09/22	
Curriculum – VLE platform	May 2023	Draft 27/04/23 Final 17/05/23	2023/05	Good	31/05/23	
Student Engagement / Students Association	March 2023	Draft 24/02/23 Final 27/02/23	2023/02	Good	08/03/23	
Student Fees and Contracts / Registry	March 2023	Draft 02/03/23 Final 02/03/23	2023/04	Good	08/03/23	
Performance Reporting / KPIs	May 2023	Draft 28/04/23 Final 23/05/23	2023/066	Good	31/05/23	
Cyber Security	March 2023	Draft 24/02/23 Final 28/02/23	2023/03	Satisfactory	08/03/23	
BYOD	May 2023	Draft 23/05/23 Final 23/05/23	2023/07	Satisfactory	31/05/23	
Follow-Up Reviews	September 2023					Agreed start date for fieldwork 19/06/23.

1

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Credits	November 2023					Agreed start date for fieldwork 04/09/23.
Student Support Funds	November 2023					Agreed start date for fieldwork 06/09/23.

Gradings are defined as follows:

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

2

Henderson Loggie

AUDIT COMMITTEE MEETING

Date of Meeting	31 May 2023

Paper Title	Internal Audit Reports:
	
	    (i) Curriculum VLE platform
	    (ii) Performance Reporting/KPIs
	    (iii) BYOD

Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	23.21, 23.21A, 23.21B, 23.21C
Status	Disclosable

1.   PURPOSE OF THE REPORT

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

    (i) Curriculum VLE platform
    (ii) Performance Reporting/KPIs
    (iii) BYOD

2.   ACTION FOR THE COMMITTEE

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

3.   BRIEF BACKGROUND INFORMATION

3.1   The Curriculum VLE platform internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are two low priority recommendations in the report.

3.2   The Performance Reporting/KPIs internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are three low priority recommendations in the report.

3.3   The BYOD internal audit report concludes that there is a satisfactory level of assurance in this area meaning that the system meets control objectives with some weaknesses present. There is one medium and one low priority recommendation in the report.

4.   SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1   The Internal Audit Reports are outlined in Annex No 23.21A, 23.21B and 23.21C.

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

Curriculum - VLE Platform

Internal Audit report No: 2023/05

Draft issued: **27 April 2023**

2ⁿᵈ Draft issued: **15 May 2023**

Final issued: **17 May 2023**

Henderson Loggie

Contents

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

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

Action Grades

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

Management Summary

Overall Level of Assurance

Good	System meets control objectives.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register:

- Risk number 7 – Not achieving target levels of student success through retention, attainment and progression (risk score 9);
- Risk number 9 - Failure to recruit, retain and maintain effective and skilled leaders and teaching and support staff (risk score 6); and
- Risk number 10 - Failure to provide a smooth effective pre-entry experience for College students and in College student experience (risk score 6).

Background

As part of the Internal Audit programme at the College for 2022/23 we carried out a review of the College's Virtual Learning Environment (VLE) platform. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Digital delivery is an integral and critical component of both Learning and Teaching and the College's business processes. Ensuring the right technology is available to enhance the learner's experience has been an integral component of the Glasgow Clyde Education Foundation (GCEF) funded DELTA project that has been running since 2019 (note: the DELTA project has been extended to December 2024).

To ensure connectivity and learning continuity processes during the COVID-19 pandemic, the College rolled out the VLE, Canvas. The VLE had been procured in September 2019 and its implementation accelerated over 2020 to ensure continuity, supported by the eLearning team and the supplier of the VLE, Instructure Global Limited.

Post-pandemic, all courses have returned to back on campus teaching, management have recognised the need to leverage the digital capability and learning to enhance the overall learner experience. However, the DELTA project continues to ensure digital confidence across staff and students. The Senior Leadership Team (SLT) is looking to ensure there is engagement opportunities and analytics from Canvas to review any issues for continuous improvement in the user experience. The work is supported by the eLearning team who are led by the Head of Libraries and eLearning and the Assistant Principal for Student Experience.

The College also utilises other platforms to support curriculum delivery and assessment. Together with Canvas, the main platforms supported by the eLearning team are Turnitin (an assignment assessment tool) and ClickView (producing video content). Microsoft Teams is also used and is supported by ICT.

Scope, Objectives and Overall Findings

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

The table below notes the objectives for this review and records the results:

Objective		Findings		
The objective of our audit was to obtain reasonable assurance that:		**1**	**2**	**3**
		No. of Agreed Actions		
1. The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience.	**Good**	-	-	1
2. Adequate licensing arrangements are in place for software applications utilised.	**Good**	-	-	-
3. Investment in new learning technologies aligns with curriculum planning.	**Good**	-	-	-
4. Resources are aligned with the needs of both staff and learners as captured through feedback mechanisms.	**Good**	-	-	1
5. Sufficient service desk support is available to maintain access to online learning platforms out of normal College hours.	**Good**	-	-	-
Overall Level of Assurance	**Good**	-	-	**2**
		System meets control objectives.		

Audit Approach

We assessed whether the above objectives were being met through discussions with key staff, including the Assistant Principal for Student Experience, the Head of Libraries and eLearning and the Head of ICT, and through review of relevant documentation. We also sought student feedback, from Student Association representatives, on the level of digital support provided for students.

We also reviewed the methodology utilised by the College to evaluate its digital needs against JISC's Digital Evaluation Model, which was published within the JISC '*Elevating the UK Further Education and Skills Sectors 2020 to 2023*' report.

Summary of Main Findings

Strengths
- The College's digital learning arrangements are robust and in line with the status of transform / elevate in comparison to JISC's Digital Evaluation Model;
- There is a culture of continuous improvement is established to ensure any issues are identified promptly using data analytics from Canvas and tailored support provided to academic staff where necessary by the eLearning team;
- Digital technology is recognised by the College's Board of Management and SLT as implicit to widening access to the curriculum. Strategies to enhance the use of digital systems in the curriculum are led by the Assistant Principal for Student Experience and documented in the following strategies: Digital Strategy 2021-2024, Learner Experience Strategy 2021-2025, and Learning and Teaching Strategy 2021-2025;
- Operational plans are SMART (specific, measurable, attainable, realistic and timebound) and aligned to the College's Strategic Plan 2022- 2025 and the sub strategies noted above;
- There is dedicated resource established to embed the use of the VLE, Canvas, through the eLearning team. It provides tailored support for staff and general eLearning training programmes for staff and students;
- To ensure that it maintains awareness of current good practices and future technology to support learners, the College is a member of the Blended Learning Consortium. The consortium shares good practices on learning resources for further education and actively reviews changes in technology for curriculum needs. Meetings are attended by the Head of Libraries and eLearning. In 2022, the Head of Libraries and eLearning and members of the Student Association also attended JISC's DigiFest to review emerging capabilities;
- Appropriate licencing arrangements are established for the main platforms sample tested: Canvas, ClickView and Microsoft Teams;
- Digital needs of the curriculum are identified through self-evaluation and the curriculum planning processes that are reviewed by the CAP Meeting. The Student Association also part of the capital investment appraisal process through attendance at the Board of Management and its Sub-Committees;
- eLearning's Service Desk for Canvas, and ICT's service desk for wider technology issues, are operating effectively to ensure that issues experienced by staff or students are reported by staff promptly and acted upon. For Canvas, any trends are reviewed by the Head of Libraries and eLearning and reported to the Assistant Principal for Student Experience via one to ones, and high-level trends reported to SLT and brought into training or system improvements; and
- Staff surveys have previously identified issues with user confidence in Canvas, that was reported by the Assistant Principal for Student Experience in the Post-Pandemic DELTA Project Update to SLT (not dated). Student feedback on digital learning experiences is captured through the Early Impressions Survey, annual Student Satisfaction Survey, and class focus groups. Actions from the review of survey results are brought into local operational plans for eLearning.

Opportunities for Improvement
- Canvas is not used consistently across curriculum areas. Feedback identified that the use of multiple systems, such as Microsoft Teams and other communication tools by teaching staff can lead to students feeling confused as to where to obtain information. The Digital Expectations for Teaching and Learning policy should be enhanced to set the standard for the use of Canvas by teaching staff. It should also be communicated to staff at the start of each academic year for awareness; and
- A drop in funding has resulted in the closure of the Student Helpdesk that was established in the College's two libraries during the pandemic. It was managed by students who were employed by the College to support peers in technology issues such as setting up accounts and password issues. This may impact the hands-on support available to students during peak times, such as at the start of the academic year. Resource requirements to support students on technical issues should be defined and brought into resource planning, such as temporary cover during peak times.

Acknowledgments

We would like to take this opportunity to thank the College staff and the representative from the Student Association who helped us during our audit review.

Main Findings and Action Plan

Objective 1 The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience.

Enhancing the learner experience is a key component of the College's Strategic Plan 2022 to 2025 (September 2022) and digital technology has been recognised by the College's Board of Management and Senior Leadership Team (SLT) as implicit to widening access to the curriculum. The Strategic Plan identifies four strategic objectives to leverage digital technologies.

- To develop the confidence and capability of staff to utilise digital technologies and blended approaches to deliver engaging learning, teaching, and assessment;
- To deliver a dynamic and inclusive curriculum that equips students with the skills (work-based, digital, career, sustainability, and meta skills) that prepare them for a successful future;
- To deliver hybrid approaches that will inspire and consistently support all students to achieve the best possible learning outcomes and positive destinations; and
- To provide digitally connected and flexible learning and recreational spaces that enable our students to enjoy, thrive and be inspired by their college experience.

The College also has several sub strategies that consider active blended learning approaches and digital expectations for learning and teaching:

- Digital Strategy 2021-2024;
- Learner Experience Strategy 2021-2025; and
- Learning and Teaching Strategy 2021-2025.

To support delivery, the Annual Business Plan (updated December 2022) details actions to deliver targeted digital training for staff and the development of a digital skills unit to formally record skills development across faculties. There is also a detailed Digital (Strategy) Follow Up Action Plan that details action owners and delivery dates (last updated February 2023) that was agreed with the Board of Management during its Development Day and is being monitored by the Assistant Principal for Student Experience and SLT. The Assistant Principal for Student Experience reports progress of the Digital Strategy to the quarterly Learning and Teaching Committee and Board of Management (March 2023).

Operationally, all staff should aim to provide a consistent learning experience using the common platforms identified in the College's Framework for Digital Expectations for Learning and Teaching. This sets clear expectations and guidelines for the common platforms that should be used by teaching staff and students in delivering all learning, teaching, and assessment experiences. The Head of Libraries and eLearning supports staff to understand how the Virtual Learning Environment (VLE) can be utilised to support curriculum delivery.

Management highlighted that there may be bespoke digital needs for some curriculum areas. Any digital requirements are identified through the College's annual self-evaluation process that identified changes in terms of the curriculum portfolio and development needs, including equipment and software. Any discussion to procure new technologies is part of wider strategic discussions by the SLT and linked to operational plans of either ICT (hardware and major software licenses) or eLearning (smaller licenses or hardware for the eLearning team).

Curriculum teams evaluate, review, and develop learning sessions based on learner engagement and feedback through class survey and focus groups.

Curriculum - VLE Platform

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Objective 1 The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience (Continued).

The College utilises Canvas, Microsoft Teams, and ClickView (video processing platform) as the main curriculum delivery tools. The VLE is cloud based thus insuring access 24/7 to staff and students. The digital strategy has identified objectives relating to cyber security, improving staff IT skills, and utilising data analytics (which is already underway by the eLearning team). Management is also progressing actions in relation to space and teaching management.

Core to widening access to the curriculum is improving staff confidence to use Canvas and all its resources. An Operational Plan for eLearning 2022-2023 details actions by the eLearning team to better embed the platform. There is also a 2022/23 programme of training established by the Head of Libraries and eLearning. New staff receive an eLearning Welcome and Training checklist for using Canvas. Training analytics is monitored through dashboards on Canvas by the eLearning Team. Curriculum areas identified as having low uptake or use of Canvas are reviewed and reported to the Assistant Principal for Student Experience and Faculty Assistant Principals as part of CAP Meetings, who follow up on root cause of underutilisation.

Our review of arrangements noted they were in line with good practice and that a culture of continuous improvement is established to ensure any issues are identified promptly using data analytics from Canvas and tailored support provided to academic staff where necessary by the eLearning team. In addition, our review of arrangements against JISC's Digital Evaluation Model (published within JISC Elevating the UK Further Education and Skills Sectors 2020 to 2023 report) noted arrangements aligned.

Plans documented are monitored to ensure progress and prompt decision making by the SLT. However, we noted one minor enhancement noted below:

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Curriculum - VLE Platform

Objective 1 - The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience (Continued).			
Observation	**Risk**	**Recommendation**	**Management Response**
Canvas is not used consistently across curriculum areas. Feedback identified that the use of multiple systems, such as Microsoft Teams and other communication tools, by teaching staff can lead to students feeling confused as to where to obtain information. However, the Digital Expectations for Teaching and Learning policy does not clearly define expectations for the use of Canvas for storing course material. Instead, it lists a range of platforms for communicating curriculum information. For example, it refers to the use of Zoom to deliver online classes which is now no longer used by teaching staff.	Academic staff continue to communicate via different platforms resulting in continued confusion for students and the College not obtaining the benefits from its investment in Canvas.	**R1** The Digital Expectations for Teaching and Learning policy should be updated so that it clearly sets out the expected standard for both curriculum delivery and record keeping on Canvas. The Digital Expectations for Teaching and Learning policy should be communicated to teaching staff at the beginning of each academic terms in order to define expectations and drive consistency in its application across the College.	A refresh of the Digital Expectations for Learning and Teaching Framework will be carried out to encourage and strengthen the use of Canvas. **To be actioned by:** AP Quality & Performance **No later than:** 31 August 2023

Grade	**3**

Curriculum - VLE Platform

Objective 2 - Adequate licensing arrangements are in place for software applications utilised.

The VLE service is supplied by Instructure Global Limited as set out in its Pro Forma Order Form (September 2019). The initial contract is to run from 30 September 2019 to 31 December 2023, with an extension of a further two periods of two years. The software licensing costs are included in the contract with annual subscription charges for the duration of the contract and an outline of the costs for each subsequent year should the College opt to extend the contract until December 2027. It was noted that the annual subscription license charge increases each year from £43,014 in Year 1 to £56,304 in Year 8 (ending December 2027). Discussions with management noted that Glasgow Clyde Education Foundation (GCEF) covered the costs for the first three years; however, it is now to be factored into ICT annual budget moving forward from the 2023/24 academic year.

We also reviewed the licensing agreement for ClickView and Microsoft Teams. Arrangements for licensing were noted as appropriate.

Objective 3 - Investment in new learning technologies aligns with curriculum planning.

As noted in Objective 1, any development requests for eLearning are identified through the College self-evaluation process. Operational plans are agreed by the appropriate senior manager and priorities in each individual functional area are agreed between the Assistant Principal for Student Experience and Vice and Deputy Principal, Curriculum and Quality Enhancement at regular one-to-one meetings before being agreed with Operational Heads / Managers. Any capital investment plans are discussed at SLT and are agreed at Board level.

The eLearning requirements agreed are factored into the annual budget and CAPEX planning processes (not audited) which is in line with expectations.

Curriculum - VLE Platform

Objective 4 - Resources are aligned with the needs of both staff and learners as captured through feedback mechanisms.

The staff survey is used to identify areas where further support is required. The outcome from the staff survey conducted in February 2021, highlighted an increase in confidence in the use of Canvas. Staff are due to be surveyed again in the 2023/24 academic session.

Our discussions with the Student Association President and Officer confirmed that student feedback is taken seriously by the SLT and Board of Management. Student surveys are the key route for identifying issues relating to learning technology (early impression, class survey and annual student satisfaction survey). Improvements identified from the latest surveys conducted have been factored into the operational plans, which we have reviewed. Our review of the Learning and Teaching Committee minutes (May 2022) also confirmed Board Member attendance at student focus group sessions, which highlighted digital requirements for ESOL students. The issues identified are being taken forward by the Assistant Principal for Student Experience.

We also noted evidence of documented support for students to enhance their understanding of the technology available to them. Canvas is supported by a suite of modules and online guides that are accessed by new and returning students at the start of each new academic year.

Curriculum - VLE Platform

Objective 4 Resources are aligned with the needs of both staff and learners as captured through feedback mechanisms (Continued).			
Observation	**Risk**	**Recommendation**	**Management Response**
A drop in the available funding has resulted in the closure of the Student Helpdesk, which was established in the College's two libraries during the COVID-19 pandemic. This facility was managed by students, who were employed by the College, in order to provide support to their peers with technology issues (such as setting up accounts and password issues).

This closure may impact on the level of practical support which is available to students at periods of high demand, such as at the start of the academic year. | Impact on timeliness of students accessing core systems and therefore learning material. | **R2**   To support students at the beginning of each academic year, the resource requirements (people and time) should be assessed, defined, and reflected within forward planning documentation, to ensure that sufficient support is available during periods of peak demand.

The arrangements put in place for support should be communicated to students. | A new system of onboarding is being developed and will be implemented in June 2023 and will be supported by further development through July and August.

To be actioned by:

Assistant Principal Student Experience

No later than: 31 August 2023 |
| | | | **Grade**   3 |

Objective 5 - Sufficient service desk support is available to maintain access to online learning platforms out of normal College hours

The VLE is cloud based, which ensures 24/7 connectivity. User issues are logged and managed through a service desk by the eLearning management team. Logs are maintained and data analytics used to identify trends and root causes in Canvas.

We obtained a Canvas system report (March 2023) that details all service desk tickets by reason, faculty, and school over the last three years. Management reported there is typically a spike in issues at the start of each academic year and semester. However, these tend to be technical in nature and trends indicate that the overall number of service tickets are decreasing year on year indicating staff competence with the system is improving.

Root issues are factored into training programmes and one-to-one support by the eLearning team. Any common areas are brought into future staff training plans.

The eLearning Team can also provide a "Canvas MOT", which allows the relevant course to be peer assessed for continuous improvement purposes.

Henderson Loggie

Glasgow Clyde College

Performance Reporting / KPIs

Internal Audit report No: 2023/06

Draft issued: 28 April 2023

Final issued: 23 May 2023

Henderson Loggie

Contents

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

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

Action Grades

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

Management Summary

Overall Level of Assurance

Good	System meets control objectives.

Risk Assessment

This review focused on the controls in place to mitigate several risks on the Glasgow Clyde College ('the College') Strategic Risk Register (March 2023) including:

- Risk 13 - Failure to have data available to effectively inform operational and strategic decision making (risk score 12).

Background

As part of the Internal Audit programme at the College for 2022/23 we carried out a review of the performance reporting (key performance indicator) arrangements. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

An effective performance management framework allows organisations to self-assess their progress in the delivery of their agreed strategic priorities. Key performance indicators (KPIs) are those that are linked to the College's strategy and are used by the Board to oversee the delivery of the strategy across the organisation. These may be financial or non-financial indicators, such as improving the student experience or improving staff and student retention rates. Management should consider how KPIs are collated and the mechanisms in place for reporting internally. They should also ensure that checks are performed to ensure the reliability of both the source data and the calculation methodology deployed. The performance framework should also allow for evolution of the KPIs to allow deeper understanding of trends, key drivers and realistic target setting.

Section 4 A.9 of the Code of Good Governance for Scotland's Colleges (September 2022) requires that College Boards ensure that a comprehensive performance measurement system is established, with clear linkages to the regional strategic framework and identified key performance indicators.

The Board must also ensure it has the necessary management information to monitor performance measures. The Board must also publish related reports on the College website in a manner that is timely and accessible to stakeholders, thus demonstrating progress against its strategic objectives and the interests of those stakeholders.

Scope, Objectives and Overall Findings

This review considered the format, context, and timeliness of management information, both financial and non-financial, provided to senior management and to the Board.

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

Objective	Findings			
		1	**2**	**3**
The objective of our audit was to obtain reasonable assurance that:		No. of Agreed Actions		
1. The management information needs of users have been identified and the information provided meets those needs	**Satisfactory**	-	-	3
2. Management information is clearly set out, easily accessible, accurate, provided on a timely basis and readily understood by users	**Good**	-	-	-
3. 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.	**Good**	-	-	-
4. Processes in place to provide and disseminate management information are efficient.	**Good**	-	-	
Overall Level of Assurance	**Good**	-	-	3
		System meets control objectives.		

Audit Approach

The Board Members who chair the Organisational Development Committee; the Finance and Resources Committee; and the Learning and Teaching Committee, were interviewed to obtain feedback on the performance management information provided to their respective Board sub committees and also to the Board itself.

Members of the Executive Management Team and Senior Leadership Team (SLT) were also interviewed to allow assessment of the current performance management arrangements and to obtain an understanding of the effectiveness of data analysis performed.

The College's management reports, and management reporting procedures, were reviewed to assess compliance with the above objectives.

Summary of Main Findings

Strengths

- The Board of Management; Board sub-Committees; and College management have all identified their information requirements and the feedback gathered from our interviews confirmed that the performance management information is received in a range of ways that are considered adequate to meet the needs of the various stakeholder groups;
- We observed that there is a comprehensive range of financial and non-financial reporting available to the SLT and Board sub-Committees, which allows for effective forecasting or assessment of trajectories, where appropriate;
- Student performance and teaching and learning quality performance monitoring has been enhanced through the use of dashboards, developed in Power BI, allowing real time review and decision making; and
- Work is underway to embed performance monitoring via the Power BI dashboards across the College management levels to ensure better ownership of outcomes across curriculum areas.

Opportunities for Improvement

- The format of the KPI Excel report to the Learning and Teaching Committee was inconsistent with the information reported to the other committees reviewed. There was also an absence of performance indicators relating to the strategic theme of "unrivalled student experience" which was noted as a priority by the Chair;
- The term "KPI" has routinely been used to describe all types of performance indicator. While all are important, with some ensuring compliance with legislation, many do not directly measure progress of the College achieving its strategic plan. The suite of 38 KPIs set by the Board in 2020 now link to in excess of 60 targets, which require to be monitored by the SLT. The frequency and roles and responsibilities of reporting these targets was not clearly defined. Good practice would promote the delegation of non-key performance indicators to allow monitoring at relevant management groups; and
- High level descriptions, which define the processes, systems, and data sets used to measure the KPIs were not defined in the documentation reviewed, in a way which ensures transparency around the appropriateness of the performance metrics and the efficacy of the performance results.

Acknowledgments

We would like to take this opportunity to thank the staff and members of the Board of Management in the College who helped us during our audit review.

Main Findings and Action Plan

Objective 1 - The management information needs of users have been identified and the information provided meets those needs.

The performance reporting framework at the College is complex. National performance indicators are published annually as part of Scottish Funding Council (SFC) requirements. The latest published performance report on the College's website is from 2020-21. External inspection noted alignment with SFC guidance (April 2022).

The Board have also defined the College's Key Performance Indicators (KPIs) used to measure progress against the Glasgow Regional Outcome Agreement (ROA). These are reported within the College's Annual Report and Financial Statements to the end of July each year, that is in turn reviewed annually by the Board. The indicators are as follows:

- Efficiency – Performance against credit activity targets

- Learning and Teaching Effectiveness – for which there are seven KPIs defining the status of successful outcomes for full time and part time further education and higher education, percentage of credits delivered to residents of SIMD10 postcodes and their success, and student satisfaction.

- Operational efficiency – Working Days lost through sickness absence, permanent staff turnover and tonnes of CO_2 emissions.

- Financial – percentages of adjusted operating surplus / deficit to total income, non-SFC income out of total income, and current asset: current liability ratio and days cash.

Discussions with the Chair of the Board confirmed that the annual review of these KPIs was sufficient to meet the College requirements and that the Board's sub-Committees have delegated responsibility for reviewing progress against the KPIs during the academic year. Three out of the six Board Committees have also identified their own set of tailored KPIs relevant to their remit (the other Committees do not require KPI reporting):

- The Organisational Development Committee has 33 KPIs under seven areas: Health and Wellbeing, Health and Safety, Development and Training, Sickness Absence, Staff Diversity Profiles, Recruitment and Retention and HR Management. Many are reviewed annually.

- Finance and Resources Committee has 16 KPIs under four areas: Financial Performance, Contract Fulfilment (for teaching delivery), Resource Utilisation (under development and not yet reported) and Sustainability and Recycling. The reporting adopts the same format as the Organisational Development Committee KPI report with the majority of KPIs reported quarterly, and

- Learning and Teaching Committee has 24 KPIs under six areas: Student Experience, Student Performance, Early Withdrawal Rates, Student Achievement Rates, Community and Economic Engagement, and External Stakeholder Engagement.

These are monitored as part of the standing agenda at each Committee meeting. Their status is presented in formats which are similar to a scorecard approach, and is documented on Excel. For two committees, the Organisational Development Committee and Finance and Resources Committee, the status of KPIs are RAG rated (red, amber, green) against targets. The frequency of reporting on the KPIs is also documented. The overall status of performance is supported by narrative reports that are discussed by the relevant Executive lead. Our discussions with the Chairs of the three Committees reviewed confirmed that they were satisfied with the standard of the reports and address their assurance needs. Any actions arising from their review are tracked by the relevant Committee, such as deep dives for greater assurance on matters that are scheduled into Committee forward plans.

Performance Reporting/ KPIs

Objective 1 - The management information needs of users have been identified and the information provided meets those needs (Continued).

Observation	Risk	Recommendation	Management Response
The format of the KPI Excel report to the Learning and Teaching Committee was not consistent with the format of reporting to the other two Committees reviewed. For example, the following information was absent from our review of the KPI report dated February 2023: • The frequency each KPIs should be reported, e.g., quarterly or annually, • Targets to allow efficient review of the status of the KPI, • RAG rating against expectations. Review of the suite of KPIs set by the Board, against those monitored by the L&T Committee, noted the absence of performance indicators relating to "unrivalled student experience", which was noted as a priority by the Chair during discussions. For example, indicators relating to inclusion, positive student destinations, student influence in their learning, and events/ competition activity were not identified in reports reviewed by this Committee. (Note that these are monitored by SLT and are reported to Committee via outputs from the annual student survey).	Transparency to achievement of Regional and local goals.	**R1** The Learning and Teaching Committee should consider adopting the same format of KPI reporting as the other sub-committees, and include information such as: • KPI reporting frequency. • Any targets or appropriate benchmarking, and • RAG rating. Consideration should be given to the reporting of performance indicators which would provide assurance to the L&T Committee on the delivery of the "unrivalled student experience" strategic theme.	The KPI report for the Learning and Teaching Committee will be reviewed to include frequency, targets as appropriate, and RAG rating. Plus PIs on unrivalled student experience will be considered. **To be actioned by:** Deputy Principal **No later than:** 31 October 2023 **Grade** 3

Objective 1 - The management information needs of users have been identified and the information provided meets those needs (Continued).

In 2020, the Board also defined an additional suite of 38 KPIs to be used to monitor progress in delivering the objectives set out in the College's Strategic Plan 2022-2025. These were created as a separate exercise from the KPIs monitored by Committees identified above. Due to the COVID-19 pandemic, the new Strategic Plan was not published. It was later revised to include post-pandemic context and was published in September 2022.

Since the publication of the latest iteration of the Strategic Plan, the SLT have held a series of workshops to identify targets for each of the KPIs. Targets are set for academic years 2022/23 to 2024/25. Our discussions with management noted that the targets are based mainly on statutory quantifiers or thresholds that link to financial sustainability. The agreed targets are summarised within the College Strategic Plan in a "Targets table", which lists the Strategic themes and their objectives, the Board's performance indicator descriptions (as set by the Board in 2020), and the numerical targets for each academic year.

Although generated as a separate exercise to the KPIs reviewed by Committees, our comparison of the suite of KPIs against those monitored by Committee noted alignment. While some targets differed, these were mainly in relation to growth goals to support effective delivery of the strategic objectives. Discussions on these growth targets were noted in the minutes taken during the SLT workshops in September 2022. Our review also noted that the indicators are SMART (specific, measurable, attainable, realistic and timebound), in line with good practice.

Discussions highlighted that KPIs set by Committee do evolve as new delivery plans are agreed. For example, the Organisational Development Committee will review their KPI narratives after the Committee review of the "Employer of Choice" Strategy. This is in line with expected practice.

Performance Reporting/ KPIs

Objective 1 - The management information needs of users have been identified and the information provided meets those needs (Continued).

Observation	Risk	Recommendation	Management Response
The term "KPI" has been used to describe all types of performance indicator. While all performance metrics are important, with some ensuring compliance with legislation, many do not directly measure progress in the achievement of the College's Strategic Plan and may therefore not be "key". For example: • Percentage of complaints resolved or closed within set timescales, • Number of students who engage with skills competitions and events, • Number of staff suggestions progressed and celebrated. Managers interviewed also expressed the view there may be too many KPIs. The suite of 38 KPIs have over 60 targets to be monitored by the SLT. Information provided to us did not detail the frequency of their review or whether all indicators, and their targets, should be reviewed at SLT meetings and/or Committee. Inspection of the terminology also noted some inconsistencies with those monitored by Committee which could lead to confusion on reporting needs.	Too much data may impact the effectiveness and efficiency of reporting and decision making on key issues by the SLT.	**R2** Good practice would promote the definition and identification of the 'key' strategic and operational performance indicators that must be monitored by the SLT. These should be clearly mapped to the KPIs monitored by the Board's sub-Committees to ensure consistency in terminology and the reporting needs of the Board. A decision should be taken on whether other performance indicators should be monitored by the SLT as a group, or whether monitoring can be delegated to relevant management teams. Details on the group with responsibility for monitoring the status against targets should be defined (e.g., SLT, Committee) and the frequency of their review should be captured on the College Strategic Plan "Targets table". This will ensure organisational knowledge retention and transparency on arrangements.	The suite of 38 KPIs and 60 targets will be reviewed to assess those which are "key", and consideration given to including where they should be monitored and how frequently on the Strategic Plan Targets table. **To be actioned by:** Vice Principal Resources and College Development **No later than:** 31 October 2023

Grade	3

Performance Reporting/ KPIs

Objective 1 - The management information needs of users have been identified and the information provided meets those needs (Continued).

Observation	Risk	Recommendation	Management Response
High level descriptions, which define the processes, systems, and data sets used to measure the KPIs were not defined in the documentation reviewed, in a way which ensures transparency around the appropriateness of the performance metrics and the efficacy of the performance results. For example, inspection of the suite of 38 KPIs noted two which potentially measured the same output: • Objective 5 for the Theme titled Unrivalled Student Experience (% of students who agree that their time at College has helped develop knowledge and skills for the workplace) and • Objective 7 for the Theme titled Inspirational Learning and Teaching (% of students who agree that 'my time at college has helped me develop knowledge and skills for the workplace').	Without detail on the processes for reporting KPIs, the management capacity needs to monitor each KPI, and their targets, cannot be effectively assessed.	**R3** For each KPI identified as part of **R2**, a high-level description of the processes required to monitor their status should be documented. For example, data sets and systems used should be captured on the College Strategic Plan "Targets table", in line with good practice. This can then be used by management to assess the resource requirements (people and time) to effectively monitor and report to the relevant management group. The two KPIs identified in the observation should be reviewed by management to ensure that they are not duplicating reporting.	A high-level description of the processes to monitor the status of KPIs will be documented. The two KPIs identified in the observation are relevant separately for each of the two themes and related objectives. **To be actioned by:** Vice Principal Resources and College Development **No later than:** 31 October 2023
			Grade **3**

Performance Reporting/ KPIs

Objective 2 - Management information is clearly set out, easily accessible, accurate, provided on a timely basis and readily understood by users

SLT members interviewed advised that the information they required to monitor performance included a mix of information which had been identified by them relative to their roles; statutory or regulatory data (such as those relating to equalities); and datasets linked to ROA and SFC reporting requirements.

For example, the student performance information needs of management and senior academic staff have been developed through implementation of Power BI dashboards which draw data from the College's business systems. A significant amount of systems development activity has been undertaken to support the information needs of management and academic staff and to ensure that the data reported is focussed and up to date. A series of dashboards, displaying a variety of information from the College's management information systems (MIS), including the student records system, have been developed and are being utilised by management and staff to monitor performance in real time. Staff and management can monitor and report on data, which is aligned with the Regional Outcome Agreement (ROA) performance data and Scottish Funding Council (SFC) datasets. We identified that critical performance data is reviewed regularly and timeously throughout the year by the SLT, Curriculum Assistant Principals and the Learning and Teaching Committee.

Board of Management and Committee papers reviewed follow a consistent format (with the exception of the KPI report for the Learning and Teaching Committee noted in **R1** above). These were noted to be clearly set out and were easily accessible, and the feedback from Chairs interviewed noted that they are provided on a timely basis.

Discussions with the Principal noted aspirations for a principal-level electronic dashboard that would allow real time monitoring of the status of KPIs. This was previously investigated by management. However, the solution developed at that time did not meet management's needs. It was highlighted that current reporting is sufficient for their needs. For example, the recent development of Power BI, which is actively used to monitor quality and student performance indicators, and the production of good quality financial reports.

Feedback from interviews also noted that the quality of the reports was in line with good practice and narrative reports supported by Executive verbal updates enhanced understanding of issues and confirmed that mitigating actions were being implemented. Work is also underway to train middle management levels on the data and systems used to monitor performance.

Performance Reporting/ KPIs

Objective 3 - 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

Our discussions with the SLT and Chairs of the Committees noted consistency in the status of performance indicator review and the issues impacting the College. Where necessary, information provided, for example to Committees, supports forecasting, such as in the financial reporting via quarterly management accounts to the Finance and Resources Committee and mid-term reporting to the GCRB or trends in, for example, staff sickness or work-related stress.

Any issues arising from Executive Management Team / SLT and / or Committee review are picked up by the Board through quarterly updates from Committee or direct reporting by the Principal to the Chair of the Board.

Any risks to delivery are captured in the College's Strategic Risk Register. This in turn is supported via assurance mapping performed by management to ensure appropriateness of reporting to the Board and Committees.

The information provided to SLT and Committees inspected was comprehensive and in line with expected practice.

Objective 4 - Processes in place to provide and disseminate management information are efficient.

As noted above, under Objective 2, a range of processes are used to produce and disseminate management information. Many of the collection processes derive from the College's business systems and databases which are populated through internal processes used to collect information, with other information coming from external sources. MIS tools and the use of Power BI have been developed to improve efficiencies through use of bespoke reports and dashboard reporting displaying a variety of information from the College's systems.

The Board and its Committees have defined forward plans for reporting, ensuring transparency in their reporting needs, such as KPI reports and any supporting work around performance carried out by management. No issues were identified by Chairs regarding the efficacy of the performance information which is presented for review.

Henderson Loggie ⅲ.

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Glasgow Clyde College

BYOD

Internal Audit report No: 2023/07

Draft issued: 23 May 2023

Final issued: 23 May 2023

Henderson
Loggie

Contents

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

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

Action Grades

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

Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register:

- Risk number 10 – Failure to provide a smooth effective pre-entry experience for College students and in-College student experience (risk score 6); and
- Risk number 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 (risk score 4).

Background

As part of the Internal Audit programme at the College for 2022/23, we carried out a review of the organisation's arrangements for supporting use of BYOD (Bring Your Own Device). The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

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

The purpose of a student BYOD programme is to allow students to use their personal devices (such as laptops, tablets, or smartphones) for educational purposes within the College or classroom setting. The program aims to leverage the students' familiarity and comfort with their own devices to enhance learning experiences and promote digital literacy. The implementation of a BYOD programme should consider factors such as internet safety, device management, equitable access, and provide clear guidelines to ensure effective and responsible use of personal devices within the learning context.

A BYOD programme can offer several financial benefits to the College, including reduced infrastructure costs, reduced support and maintenance costs, and improved resource allocation. Whilst a BYOD programme can offer financial benefits, there may also be challenges and considerations, such as ensuring network security, addressing device compatibility issues, and providing technical support for various platforms.

Scope, Objectives and Overall Findings

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

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

Objective		Findings			
The objective of the audit was to establish whether the College is obtaining value for money from its spend on the BYOD initiative. To conclude on this objective, we established whether:		**1** **2** **3** No. of Agreed Actions			Actions already in progress
1. there is a formal BYOD Policy in place which clearly sets out respective responsibilities for all parties.	**Requires Improvement**	0	1	0	
2. there is a process in place to control the issue and return of laptops and other IT devices provided to students.	**Good**	0	0	0	
3. an exercise has been conducted to identify the number of BYOD users and to forecast demand on College services.	**Satisfactory**	0	0	0	
4. the College's IT Support resource is configured to effectively deliver the IT support required to sustain BYOD devices across all campuses.	**Satisfactory**	0	0	1	
5. 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.	**Satisfactory**	0	0	0	
6. there are sufficient wireless access points across all campuses to allow all users to obtain and maintain access via their individual devices.	**Good**	0	0	0	✓
7. information security risks relating to the management of BYOD devices have been identified and effectively mitigated.	**Good**	0	0	0	✓
Overall Level of Assurance	**Satisfactory**	**0** **1** **1** System meets control objectives with some weaknesses present.			

Audit Approach

Through discussion with the staff from the e-Learning team, the Funding Team, and ICT, and review of relevant documentation, we established the current arrangements and assessed the extent to which they deliver value for money against the objectives listed above.

Summary of Main Findings

Strengths

- The College has developed an ICT infrastructure which supports and enables the use of BYOD;
- The College has developed a range of initiatives to support student ICT requirements, including BYOD, fixed ICT estate within computer suites and libraries, class in a box, lapsafes, and access to financial support through bursaries and student support funds;
- Students are not able to access the systems and services that are located on the College's physical network, or cloud hosted business systems. BYOD devices can connect to the College website and internet via the WiFi infrastructure, which has been segregated into separate environments for staff, students, and guests to provide an additional layer of protection. Student and guest WiFi environments can only access the internet; and
- To mitigate the risks associated with BYOD devices, the College has implemented, or is in the process of implementing, a range of security measures, including mobile device management (MDM) solutions, strong authentication protocols, security awareness training for students as part of the induction process, and clear acceptable use policies. ICT has begun work on remediation of specific access protocols to enhance the College's overall security posture for BYOD users.

Weaknesses and Opportunities

- Whilst the College supports the use of BYOD, there is currently no policy in place that provides definitive guidance on the management and use of devices, and sets out the respective responsibilities of students and the College ICT team; and
- There is a clear benefit in providing BYOD support to students to ensure that the student experience is not negatively impacted due to device issues, in terms of accessing study materials, research and collaboration. The Student Helpdesk, which was previously operated by students to provide first level device and general ICT support for students across all three campuses, was an example of good practice. Such a model also reduces the impact on the ICT team resource. Through discussion with ICT staff during our audit fieldwork we noted that due to the scale of the ICT team, providing first level ICT support to students for non-College owned devices would be unsustainable, particularly if availability and use of BYOD devices by students continues to grow in future years. In the absence of national funding, and in light of the wider funding pressures facing the College and wider HE/FE sector, re-instatement of the Student Helpdesk has not been achievable for 2022/23. Re-instatement of the service in future years is dependent on the availability of sufficient funding from the SFC, College resources, or the Glasgow Clyde Education Foundation.

Acknowledgments

We would like to take this opportunity to thank the staff who helped us during our audit review.

Main Findings and Action Plan

Objective 1: There is a formal BYOD Policy in place which clearly sets out respective responsibilities for all parties.

Use of BYOD devices provides students with greater flexibility in their studies, as providing students with access to a personal device enables them to access appropriate materials during classes (using the College wireless network) and to undertake effective self-study both in the College, and at home. BYOD provides students with unlimited access to Canvas, the College's virtual learning environment (VLE). Canvas provides a host of useful information and makes it possible to access learning materials and tools on most internet enabled devices from any location.

Observation	Risks	Recommendation	Management Response
Whilst the College supports the use of BYOD, there is currently no policy in place that provides definitive guidance on the management and use of devices, and sets out the respective responsibilities of students and the College ICT team. BYOD can include all mobile devices such as mobile phones, tablets, and laptops. Devices may run on different operating systems and utilise default applications and services that are not compatible with College services. Clear guidance should be communicated to students in advance of enrolment.	There is no policy or guidance in place that outlines the minimum controls that must be in place for BYOD to protect College and student data. A lack of clear guidance may result in students assuming that the College ICT team is responsible for providing first level maintenance support, thereby impacting the ICT resource. BYOD devices are not compatible with College services.	**R1** The College should develop a BYOD policy that includes: • policy scope and purpose; • minimum device specifications for compatibility with College systems; • security measures; • data protection; • acceptable use; • technical support; • College and student liability and responsibility for devices; and • communication and training.	College Policies are relatively high-level documents so instead BYOD Guidelines will be developed to meet this recommendation. **To be actioned by:** Assistant Principal Finance and Infrastructure and Head of ICT **No later than:** September 2023

Grade	2

Objective 2: there is a process in place to control the issue and return of laptops and other IT devices provided to students.

During the Covid-19 pandemic period 2020 – 2022, the College procured and distributed a significant number of laptops, along with provision of internet connectivity, in order to support students who did not have access to IT equipment, in order to enable them to study from home. Funding was made available through the Scottish Funding Council (SFC), and rules regarding the use of student support funds were relaxed to allow the sector to support students in this way. Rather than blanket support for all students, a referral scheme was in place whereby Curriculum teams identified students in need of devices and referred them to the Student Funding team for assistance. Whilst the ICT team played a role in procuring and distributing devices to students, ICT did not formally provide maintenance support for the devices. For academic year 2022/23, national funding mechanisms for student ICT changed and temporary relaxation of student funding rules were removed. There has also been an increase in on-campus teaching and reduction in remote or online learning. The referral scheme was removed for 2022/23 and students can now access devices through the channels noted below. As a result, the College distributed far fewer laptops to students during academic session 2022/23. The College continues to support student ICT requirements in a number of ways:

- **Bring Your Own Device (BYOD)** – students can bring their own device in to College and they can connect to the College WiFi by connecting to the student network and signing in. There is also a 'Guest WiFi' network available for other College users or visitors for which no password is required.

- **Campus Libraries** - students have access to fixed ICT equipment and internet connectivity in College Libraries across all three campuses.

- **Class in a Box** - This is a departmental resource and is available for classes in non-ICT classrooms. These devices are accessed by lecturers and are for use during class time only.

- **Lapsafes** – any student can use their student ID card to borrow College laptops for free from Lapsafes across all three campuses. Students must ensure devices are returned to the relevant Lapsafe at the end of each day (or for evening students within a maximum of 24 hours). Failure to return such devices will result in them being disabled remotely by the College ICT department rendering them unusable until they are returned to the relevant Lapsafe. Lapsafes are located within the Libraries at the Anniesland and Cardonald campus, and at Student Services at Langside. Very short-term loans of laptops can be obtained from the campus Libraries, which are booked and tracked through the library management system. Utilisation of lapsafe devices is monitored centrally by the ICT team.

- **Devices Provided through Bursaries** – certain courses may identify laptops as an essential resource and therefore students may be eligible to receive support for devices through student bursary. Curriculum teams are responsible for identifying which courses require devices and notifying the Student Funding team in advance of the academic year, which then informs bursary award decisions. The number of required devices is then notified to ICT who are responsible for procuring devices and distributing these to lecturers for onward distribution to eligible students. Students are not required to return these devices to the College and each student is responsible for the set-up and maintenance of the device. ICT is not required to provide ongoing maintenance support.

Objective 2: there is a process in place to control the issue and return of laptops and other IT devices provided to students (continued).

- **Student Support Funding** - alternatively students can apply for FE or HE discretionary funding through the College's online funding application system. If they meet the relevant criteria, funding may be provided to enable them to purchase their own device (and / or connectivity if required) up to an appropriate maximum value as set by the College. If a student has been provided with a device through their course expenses (noted above), they will not be entitled to apply for a second device through discretionary funding as no student should receive more than one device. Students are not required to return these devices to the College and each individual is responsible for the set-up and maintenance of that device. ICT is not required to provide ongoing maintenance support.

- **Asylum Seekers** - asylum seekers do not qualify for bursary funding under SFC guidance and, moreover, SFC guidance advises that the College is unable to provide asylum seekers with cash payments as this could impact on their Home Office status. However, asylum seekers may be eligible to receive funding for devices through the FE Discretionary Fund. Students are not required to return these devices to the College and each individual is responsible for the set-up and maintenance of that device. ICT is not required to provide ongoing maintenance support.

Objective 3: an exercise has been conducted to identify the number of BYOD users and to forecast demand on College services.

To date there has been no formal analysis undertaken to identify or forecast the number of BYOD users accessing College services. Due to the proliferation of devices available to students, this is an extremely difficult area to measure with any certainty. Through the support provided by the College during the Covid-19 pandemic period (in procuring and distributing devices to students) and by the access that students have to buy devices privately, student access to laptops is thought to be high overall.

There are some ways in which the College is able to gauge, to a limited degree, demand for BYOD devices and to forecast demand on College services. The College is not able to determine the data on the number of students that use BYOD devices (whether obtained privately or supplied by way of access to student support funds). However, the Student Funding team does record data on the number of students supported via the essential study resources route or FE / HE discretionary funds route (as described above under Objective 2). For 2022/23, the College received 73 discretionary fund applications, which included an assessment for support with the costs of obtaining a laptop. Within the total discretionary funding awarded to students in 2022/23, £18,250 was awarded as cash to assist with the purchase of laptops. Our discussions with Student Funding staff noted that applications requesting funding for devices decreased in 2022/23, although this may be due to the underlying provision of devices, or student access to devices, being relatively high amongst the current student cohort as a result of increased supply of devices during the Covid-19 pandemic period.

A number of courses ran in 2022/23 where Curriculum teams had requested Chromebooks as essential study resources and claimed these through study expenses. For courses which commenced in August 2022, the College has recorded bursary expenditure totalling £43,084.80 to support 176 students with the purchase of Chromebooks. An amount for courses commencing in January 2023 had yet to be calculated at the time of our audit fieldwork. This calculation is conducted as part of the year end student funding recharge calculation. Students have experienced some issues in accessing course resources due to Chromebooks not being compatible with Microsoft 365 products, such as Excel and Word. As a result, the College is reviewing alternative approaches regarding how it can assist students with study resources in this way, including making a cash award to students to allow them to purchase a device.

Demographic changes mean that the level of support provided via these routes is likely to change year on year and therefore difficult to forecast. A key consideration in identifying future BYOD demand is the future direction of teaching delivery within the curriculum. Early identification of courses to be delivered as BYOD programmes and communication of these to both Student Funding and ICT will allow adequate planning of resources required to support BYOD within student support funds and the ICT infrastructure.

Data is also available on the number of WiFi connections made across the three campuses. At the time of our audit, we noted that there were on average 2,000 WiFi connections per day, however this figure cannot be used as a reliable indicator of BYOD usage as it includes a mix of student, staff, and guest devices, as well as including users that make multiple connections and possibly on multiple devices.

Objective 4: the College's IT Support resource is configured to effectively deliver the IT support required to sustain BYOD devices across all campuses; and

Objective 5: 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.

As outlined under Objective 2, the College ICT team does not directly support BYOD devices. BYOD devices are student owned and therefore the liability and responsibility for the use and maintenance of the devices lies with the student. ICT support is limited to the provision and maintenance of College managed devices, including the fixed ICT estate, class in a box and lapsafe devices. ICT also provides and maintains the WiFi infrastructure (see Objective 6), which enables BYOD devices to access College services, such as Canvas, that are accessible via the College website. We have recommended at **R1** that there is a need for liability and responsibility for BYOD devices to be clearly documented in a BYOD policy.

Digital Support for Students
In previous years, the College operated a Student Helpdesk which was run by students to provide first level device and general ICT support for students across all three campuses. The Student Helpdesk Officers were paid posts funded through a national scheme. College ICT staff supported the Student Helpdesk Officers instead of directly supporting students with BYOD enquiries. Due to the cessation of national funding that supported the Student Helpdesk, the service is unable to operate in 2022/23. Discussion with ICT staff noted that the volume of ICT Service Desk tickets raised by students in relation to student BYOD issues is low. However, not all BYOD support enquiries are raised with ICT via the Service Desk and that often students will contact ICT staff directly on campus, indicating, anecdotally, that there may be underlying demand from students for BYOD support.

College Libraries staff dot not provide BYOD maintenance support but do provide digital skills support to students which includes:

- On-Campus in-person Student Account Password reset;
- Accessing Office 365 - including Word, PowerPoint, Excel, folders, and files;
- Using the internet;
- Online research tools through Clyde Discover and our subscribed library databases;
- Accessing Canvas;
- Printing, photocopying, and scanning;
- Access to a range of computers and course software; and
- Access to student day-loan laptops at Cardonald and Anniesland Libraries.

BYOD

Objective 4: the College's IT Support resource is configured to effectively deliver the IT support required to sustain BYOD devices across all campuses; and

Objective 5: 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 (Continued).

Observation	Risks	Recommendation	Management Response
A model whereby the College procures laptops; manages the ongoing security and maintenance of those devices; and provides continued first level support to users is costly and unsustainable in the current financial environment. There is a clear benefit in providing BYOD support to students to ensure that the student experience is not negatively impacted due to device issues, in terms of accessing study materials, research and collaboration. The Student Helpdesk was an example of a good practice ICT support for students. Such a model also reduces the impact on the ICT team resource. Through discussion with ICT staff during our audit fieldwork we noted that due to the scale of the ICT team, providing first level ICT support to students for non-College owned devices would be unsustainable, particularly if availability and the use of BYOD devices by students continues to grow in future years. In the absence of national funding, and in light of the wider funding pressures facing the College and wider sector, re-instatement of the Student Helpdesk has not been achievable for 2022/23. Re-instatement of the service in future years is dependent on the availability of funding from the SFC, College resources, or the Glasgow Clyde Education Foundation.	Lack of appropriate ICT resource to adequately support BYOD users negatively impacting the student experience and learning capability.	**R2** A review of funding opportunities to support the re-instatement of the Student Helpdesk should be undertaken. This should include availability of national funding schemes as well as utilising College funds through efficiency savings, if possible. Applications to the Glasgow Clyde Education Foundation should also be considered.	The College will investigate options for funding a Student Helpdesk going forward, however it should be noted that these are likely to be very limited and GCEF do not usually fund recurring costs. **To be actioned by:** Vice Principal Resources and College Development **No later than:** October 2023

Grade	3

Objective 6: there are sufficient wireless access points across all campuses to allow all users to obtain and maintain access via their individual devices.

To ensure sufficient wireless access points (WAPs) are in place across all campuses, we noted that the College typically follows a systematic approach that involves planning, deployment, and ongoing maintenance. We noted the key steps the ICT team has taken to ensure that there is adequate wireless coverage, which include:

- The College has conducted a thorough assessment of the campuses to determine the wireless coverage needs. This involved evaluating the number of potential users (based on current student enrolments), their expected usage patterns (based on systems and service access logs), and the areas where wireless connectivity is essential (e.g., classrooms, libraries, common areas, outdoor spaces).
- Conducting a site survey at each campus to identify the optimal locations for installing access points. Factors such as signal density were considered during the survey.
- Designing the network infrastructure based on the above assessment and survey findings. The infrastructure has been designed to provide comprehensive coverage across the campuses. The design considers factors such as capacity, coverage overlap, potential interference, and scalability.
- Testing has been performed to ensure WAPs are functioning correctly and providing adequate coverage.
- Systems are in place that provide monitoring to continuously evaluate the wireless network's performance and identify potential issues. Regular maintenance activities, such as firmware updates, security patches, and performance optimisation, are performed to keep the network running smoothly.

As the College grows or user demands change, additional WAPs may be required. Periodic assessments and capacity planning will be required to determine when and where to add more access points.

During our review we noted that the increase in BYOD usage is having an impact on physical resources within the College, particularly within the Library spaces. The College has identified that whilst there is adequate space to enable BYOD study, there is a lack of suitably positioned power points for devices. The College has established a learning spaces project, which is reviewing these and other issues.

Objective 7: information security risks relating to the management of BYOD devices have been identified and effectively mitigated.

The information and cyber security risks for the College are lower for students in comparison to staff. This is primarily due to the ICT infrastructure design, logical access controls and restrictions of access to sensitive data. Students are limited in the services and data that they have access to, restricted to the College website, the Canvas VLE, emails and Microsoft 365. Students are not able to access the systems and services that are located on the College's physical network, or cloud hosted business systems. BYOD devices can connect to the College website and internet via the WiFi infrastructure, which has been segregated into separate environments for staff, students and guests, to provide an additional layer of protection. Student and guest WiFi environments can only access the internet.

BYOD programmes are still vulnerable to risks, and with the management of student BYOD devices, there are several information security risks that need to be considered, including:

- Data leakage: Students may unintentionally or intentionally share sensitive or confidential data from their devices. This can include personal information, or College related documents.
- Malware and viruses: BYOD devices may introduce malware or viruses into the College's network, or email system, if they are not adequately protected.
- Weak authentication and access control: inconsistent security measures on student devices can lead to weak passwords, lack of encryption, or poor access controls. This increases the risk of unauthorized access to sensitive student data or College resources and data.
- Lack of patching and operating system or application updates: if students fail to update their devices regularly with the latest security patches and updates, vulnerabilities can be exploited by attackers to gain access to the device or compromise data.
- Loss or theft of devices: Students may misplace or have their devices stolen, potentially exposing any sensitive data stored on them. If these devices are not properly secured with encryption and strong passwords, the data can be easily accessed.
- Regulatory compliance: the College has legal and regulatory obligations regarding data protection and privacy. Managing student BYOD devices brings additional challenges in meeting these requirements and ensuring compliance.
- Inappropriate use of devices: students may use their devices to access inappropriate or unauthorised content, violating acceptable use policies. This can lead to reputational damage for the College and potential legal issues.

To mitigate these risks, the College has implemented, or is in the process of implementing, a range of security measures, including mobile device management (MDM) solutions, strong authentication protocols, security awareness training for students as part of the induction process, and clear acceptable use policies.

ICT has begun work on remediation of specific access protocols to enhance the College's overall security posture for BYOD users. The aim of the planned remediation measures will be to ensure students maintain appropriate remote access to systems, while protecting student systems and sensitive data from unauthorised access by ensuring that devices meet the College's minimum security standards. Planned remediation controls include software being able to scan devices at the access boundary to ensure that devices have the most up to date version of the operating system and that anti-virus and anti-malware solutions are up to date. The College is also investigating solutions which would scan BYOD devices to check if third party applications are out of date or no longer supported, which can give rise to security vulnerabilities that can be exploited.

AUDIT COMMITTEE MEETING

Date of Meeting	31 May 2023
Paper Title	Internal Audit Plan for 2023/24
Action	Discussion/Decision
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	23.22
Status	Disclosable

1.   **PURPOSE OF THE REPORT**

1.1   The purpose of this report is to present to the Committee for discussion and approval the 2023/24 draft Internal Audit Plan as prepared by Henderson Loggie.

2.   **ACTION FOR THE BOARD**

2.1   Members of the Audit Committee are invited to discuss and approve the 2023/24 draft Internal Audit Plan.

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 2023/24 draft Internal Audit Plan is attached at Annex 23.22A.

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 2023/24

Internal Audit Report No: 2024/01

Draft issued: 26 April 2023

Final issued:

Henderson Loggie

Contents

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 2024. The plan is based on the proposed allocation of audit days for 2023/24 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 2023/24 shows a number of changes to the original allocation set out in the above Strategic Plan. Following discussion at the Audit Committee meeting on 25 May 2022, the four-day review of Environmental Sustainability was deferred from 2022/23 into 2023/24 to allow more time for progress to be made on agreed planned activity in this area. The five-day review of Student Fees and Contracts / Registry was accelerated from 2023/24 to 2022/23 to replace the Environmental Sustainability review. At the same May 2022 meeting, the Audit Committee requested a review of the new risk management process, which is in development at that time, to be scheduled for 2023/24 and four days have been added to the plan to allow this work to be completed. The Audit Committee also requested that the number of days allocated for the follow up of previous recommendations be reviewed and, in common with the 2022/23 position, the budget for Follow Up has been reduced to two days.

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 2023/24, together with the proposed audit approach. These have been arrived at following discussion with the Vice Principal, Resources and College Development. The outline scopes will be refined and finalised following 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

	Category	Actual 21/22 Days	Actual 22/23 Days	Planned 23/24 Days	Year last reviewed by Internal Audit (HL)
Reputation					
Publicity and Communications	Gov				2019/20
Health and Safety	Gov			5	2018/19
Student Experience					
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
Student engagement / Students Association	Gov		4		Not previously reviewed by HL
Staffing Issues					
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
Estates and Facilities					
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
Financial Issues					
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 2023/24 - DRAFT

	Category	Actual 21/22 Days	Actual 22/23 Days	Planned 23/24 Days	Year last reviewed by Internal Audit (HL)
Commercial Issues					
Business Development	Fin/Perf	5			2017/18
External Activities	Gov/Fin/Perf				2017/18
Organisational Issues					
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
Information and IT					
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
Software Licencing	Perf			4	2019/20
Other Audit Activities					
Credits Audit	Required	7	7	7	All years
Bursary, Childcare and Hardship Funds Audit	Required	5	5	5	All years
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
		_____	_____	_____	
Total		53	50	58	
		====	====	====	

Key

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

BPR = Business process review

Outline Scope and Objectives

Audit Assignment:	Health and Safety
Priority:	Medium
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	5

Scope

This audit will review the arrangements in place within the College to deal with Health and Safety (H&S) issues.

Objectives

The main objective of this audit will be to review the College's overall arrangements for dealing with H&S issues and to consider whether these are adequate and operating effectively in practice at each campus site.

We will seek to obtain reasonable assurance that the College has:

- a H&S policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process;
- a H&S training programme which includes induction training, refresher training and training for new equipment and legislation;
- regular monitoring of H&S systems to ensure that they are functioning effectively including H&S audits, carried out either internally or by external agencies such as the Health and Safety Executive;
- an incident and accident recording system with follow-up and implementation of new controls where required; and
- regular reporting of H&S to senior management and to the Board of Management.

Our audit approach will be:

From discussion with the Health and Safety Officers, and review of procedural documentation, we will identify the internal controls in place and compare these with expected controls. A walkthrough of key systems will then be undertaken to confirm our understanding, and this will be followed up with compliance testing, where considered necessary. We will report on any areas where expected controls are found to be absent or where controls could be further strengthened.

Internal Audit Annual Plan 2023/24 - DRAFT

Audit Assignment:	Student Support (ELS) BPR
Priority:	Medium
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	6

Scope

The scope of this assignment will be to carry out a review of the College's current procedures for the various stages of the processes for providing Extended Learning Support (ELS) to students with a view to identifying and removing waste from the current processes and proposing procedural improvements.

Objectives

To objectives of the review will be to ensure that:

- The anticipated outcomes for all internal stakeholders from the ELS processes are clearly defined;
- The value of services provided as part of the ELS processes are quantified from a student perspective and from the perspective of external stakeholders (e.g. Scottish Government and SFC);
- The steps in the value chain are identified;
- Steps which do not add value are identified with a view to eliminating them; and
- Steps that create value occur in tight sequence and are reflected in efficient and effective ELS processes.

Our audit approach will be:

Through a facilitated workshop, or via interviews with key staff nominated by the College and student representatives, we will utilise a range of business improvement tools to identify internal and external stakeholder and student needs; identify opportunities for removing inefficiency and waste from the current ELS processes and map out revised processes which will create a flow between value creating steps to improve the existing processes.

We will then prioritise the issues, in discussion with key College staff, and develop an action plan to drive improvement. This action plan will consider any changes required to existing operating procedures to ensure that any changes to the ELS processes are deliverable and embedded across the College.

Audit Assignment:	Staff Recruitment and Retention
Priority:	Medium
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	5

Scope

This audit will consider the adequacy and effectiveness of policies and procedures for staff recruitment and selection and the processes in place that contribute to the retention of staff.

Objectives

The objective of our audit will be to obtain reasonable assurance that systems are sufficient to ensure that:

- there are appropriate formal policies and procedures relating to recruitment and selection which meet legal requirements, including those regarding equality and diversity, and these are being followed in practice; and
- the College has appropriate policies and processes in place that contribute to the retention of staff, including good employee engagement, reward and recognition, and ongoing training which are in line with good practice and being effectively implemented.

Our audit approach will be:

The College's policies and procedures will be reviewed, and the Vice Principal, Resources and College Development, Assistant Principal, Human Resources and other relevant managers and staff will be interviewed. Walk through and detailed compliance testing will be carried out to consider the overall efficiency and effectiveness of the procedures and the extent to which risks are being identified and managed regarding the above objectives.

Internal Audit Annual Plan 2023/24 - DRAFT

Audit Assignment:	Procurement and Creditors / Purchasing
Priority:	Medium
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	5

Scope

This audit will focus on the systems of internal control in place for the ordering of goods and services and the payment of invoices. We also consider whether the procurement strategy which is followed and the procedures which are in place support the delivery of best value purchasing across the College in relation to non-pay spend.

Objectives

The objectives of the audit will be to ensure that:

- the College's Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 ('the Act') and The Procurement (Scotland) Regulations 2016 ('the Regulations');
- procurement procedures ensure that:
  - ♦ areas of high spend across the College are monitored appropriately;
  - ♦ opportunities for pooling of expenditure are identified in order to achieve best value; and
  - ♦ collaborative procurements and frameworks available to the College are utilised where appropriate;
- purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised;
- the College's procurement guidance on quotes and tenders are being complied with;
- all liabilities are fully and accurately recorded;
- all payments are properly authorised, processed and recorded; and
- appropriate controls are in place over the amendment of standing supplier data on the finance system.

Our audit approach will be:

From discussions with Procurement staff, and a sample of budget holders, we will establish the procurement strategies, procedures and monitoring arrangements that are in place within the College. These will then be evaluated to establish whether they follow recognised good practice.

Specifically, we will seek to establish whether the procurement procedures ensure that areas of high spend across the College are monitored appropriately, identifying opportunities for pooling of expenditure in order to achieve best value, and ensuring that joint purchasing arrangements available to the College are utilised where appropriate.

Audit Assignment:	Procurement and Creditors / Purchasing (continued)

Our audit approach will be (continued):

We will also document controls in place within the purchasing / payments system through interviews with Finance staff and also seek to establish whether the expected key controls are in place by reference to standard control risk assessment templates. We will also perform compliance testing where considered necessary to determine whether key controls are working effectively, including selecting a sample of items of expenditure from the financial ledger and testing to ensure compliance with the College's Financial Regulations and Procedures.

Internal Audit Annual Plan 2023/24 - DRAFT

Audit Assignment:	Risk Management
Priority:	Medium
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	4

Scope

The scope of the audit will be to consider whether there are corporate procedures in place to adequately assess risk and minimise the possibility of unexpected and unplanned situations developing, which are in line with good practice.

Objectives

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

- there is a process in place to provide reasonable assurance to the Board and to the Principal in relation to the declaration on risk required for the financial statements;
- the process in place applies good practice in risk management; and
- key risks have been identified and are being appropriately controlled, mitigated, reported, and discussed at appropriate levels of management and the Board.

Our audit approach will be:

Obtain and review a copy of the College's risk management policies, procedures and Risk Registers and discuss the risk management arrangements in place with the Vice Principal, Resources and College Development and other key managers and staff.

The College's risk management arrangements will then be benchmarked against relevant good practice guidance.

We will consider whether all relevant key risks have been identified and included on the Risk Registers and ensure that these are monitored and adequately reported on.

Audit Assignment:	Environmental Sustainability
Priority:	High
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	4

Scope

Part 4 of the Climate Change (Scotland) Act 2009 (hereafter referred to as 'the Act') places duties on public bodies relating to climate change. The duties on the face of the Act require that a public body must, in exercising its functions, act:

   a) in the way best calculated to contribute to the delivery of the targets set in or under Part 1 of this Act;
   b) in the way best calculated to help deliver any programme laid before the Scottish Parliament under section 53; and
   c) in a way that it considers is most sustainable.

In doing so, public bodies must have regard to the guidance *Public Bodies Climate Change Duties: Putting Them Into Practice* issued by the Scottish Government in 2011.

In direct response to the international Paris Agreement, the Climate Change (Scotland) Act 2009 was amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, increasing the ambition of Scotland's emissions reduction targets to net zero by 2045.

The SFC's latest guidance for the development of College Outcome Agreements notes that *'given the importance of climate emergency and net zero we will expect institutions to demonstrate innovative approaches in their response to the climate emergency with evidence of transformative leadership and capacity building within institutions, including organisation-wide net zero and sustainability plans. This includes referencing progress in institution wide carbon reduction targets, net zero strategies, and actions as civic anchors, in line with the Scottish Government interim statutory guidance, and statutory targets and measures under the Scottish Government climate change plan and adaptation programme.'*

This audit will include a review of the College's current position with regard to its strategic plans and operational arrangements to ensure compliance with the Climate Change (Scotland) Act 2009.

Audit Assignment:	Environmental Sustainability (continued)

Objectives

Our review will seek to obtain reasonable assurance that:

- The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College;
- Roles and responsibilities around climate change action and environmental sustainability have been clearly articulated;
- There are appropriate targets, actions and milestones in place to demonstrate the steps the College is taking to contribute to climate change mitigation and to climate change adaptation, and to act sustainably; and
- There are appropriate arrangements in place to update the Board on the progress being made to deliver on actions around climate change and sustainability.

Our audit approach will be:

Through discussion with relevant College staff, and review of relevant documents, we will examine the extent to which the above objectives are being met.

Audit Assignment:	Data Protection
Priority:	High
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	5

Scope

The EU General Data Protection Regulation (GDPR), which came into force on 25 May 2018 and was enshrined in law as part of the Data Protection Act 2018 (DPA 2018), included an expanded definition of what personal data was, a greater number of specific responsibilities, and implemented significant fines for non-compliance. The EU GDPR no longer applies in the UK after the end of the Brexit transition period on 31 December 2020. With effect from 1 January 2021, the DPPEC (Data Protection, Privacy and Electronic Communications (Amendments etc) (EU Exit)) Regulations 2019 amended the EU GDPR to form a new, UK specific data protection regime that works in a UK context after Brexit to sit alongside the DPA 2018. This new regime is known as 'the UK GDPR'.

We will carry out a review of the College's implementation of the Data Protection Act 2018, including the UK GDPR, to ensure that processes and procedures are in place to allow compliance with this.

Objectives

To obtain reasonable assurance that:

• appropriate action has been taken by the College to comply with the Data Protection Act 2018, including the UK GDPR; and
• adequate procedures are in place for the ongoing monitoring of compliance with data protection legislation.

Our audit approach will be:

Through discussion with the Data Protection Officer and other relevant managers and staff we will establish the action taken to date by the College, and any further action planned, to implement the Data Protection Act 2018, including the requirements of the UK GDPR. The Information Commissioner's Office guidance will be used as the basis for this discussion, and any additional action required will be highlighted.

Audit Assignment:	Software Licensing
Priority:	Medium
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	4

Scope

A software licence is an agreement between the software vendor and the software user that outlines the user's entitlement to utilise the software. Software licences may take various forms, including a single user licence, a network licence, or a site licence that allows users to run software at the same time.

The scope of this audit will be to provide assurance that the existing internal controls and business processes relating to software licences are adequate and effective.

Objectives

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

- procedures are in place for managing software licences, including authorisation of software purchases and installations;
- processes are in place to track software assets and monitor utilisation;
- inventory controls and other controls have been established, and are operating, to maintain compliance with software licence terms; and
- contracts and other documentation are in place which support licence entitlement.

Our audit approach will be:

Through discussion with the Head of ICT and members of the ICT Team, and review of supporting documentation, we will consider whether robust controls are in place to ensure that the above objectives are being met.

Audit Assignment:	Credits Audit
Priority:	Required annual audit
Fieldwork Timing	September 2024
Audit Committee Meeting:	November 2024
Days:	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.

Internal Audit Annual Plan 2023/24 - DRAFT

Audit Assignment:	Student Support Funds
Priority:	Required annual audit
Fieldwork Timing	September 2024
Audit Committee Meeting:	November 2024
Days:	6

Scope

We will carry out an audit on the College's student support funds for the year ended 31 July 2024 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 2024 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.

Internal Audit Annual Plan 2023/24 - DRAFT

Audit Assignment:	Follow-Up Reviews
Priority:	Various
Fieldwork Timing	TBC
Audit Committee Meeting:	September 2024
Days:	2

Scope

This review will cover reports from the 2022/23 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.

Henderson Loggie

AUDIT COMMITTEE MEETING

Date of Meeting	31 May 2023
Paper Title	College Assurance Framework / Certificate of Assurance
Action	For discussion
Prepared by	Janet Thomson, Vice Principal – Resources and College Development
Agenda Item	23.23, 23.23A, 23.23B
Status	Disclosable

1   PURPOSE OF THE REPORT

1.1   This paper provides a summary of the College Assurance Framework, the College Assurance Mapping and the annual Certificate of Assurance process.

2   ACTION FOR THE COMMITTEE

2.1   The Committee are requested to discuss the College Assurance Framework and the Certificate of Assurance Process for the College and the Region.

3   BACKGROUND

3.1   The College has an Assurance Framework which has been previously reported to and agreed by the Committee.

3.2   The assurance framework includes the annual report from the Audit Committee as part of the financial statements process. This annual report from the Committee includes a summary paper on the activity for each of the other College Committees during that year, showing the monitoring and reporting completed against each of their Committee remit areas.

3.3   A College Assurance Mapping process is in place as previously reported to the Committee which follows the three lines of assurance model in the Scottish Government Audit and Assurance Committee Handbook. The College assurance mapping is attached in annex A which shows the mapping of assurance activity against the items within the annual Certificate of Assurance which the College has to complete for submission to GCRB (and subsequently this is included as part of reporting to SFC and then to the Scottish Government), and against the requirements of the Financial Memorandum with the GCRB. It also include mapping process against the quality framework produced by Education Scotland of "How Good is Our College?" against the three themes.

1

3.4   The three lines of assurance defence as per the Scottish Government and Audit Assurance Handbook and used in the attached assurance mapping are as below: -

- First line: management assurance from "front line" or business operational areas;
- Second line: oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain; and
- Third line: independent and more objective assurance, including the role of Internal Audit and from external bodies.

3.5   Also to comply with the Scottish Public Finance Manual (SPFM) the College has to have in place a Certificate of Assurance process to support the governance statement in the financial statements and to enable the overall Certificate of Assurance for the College to be signed by the Principal. The Principal has to complete a Certificate of Assurance statement to GCRB who in turn complete one for Scottish Funding Council as part of their year-end process (their financial period end is March) and the SFC will in turn complete a statement for submission to the Scottish Government.

3.6   There are fifteen items on the Schedule of Required Assurances for the Certificate of Assurance, and the College also has to comply with the financial memorandum.

3.7   For the Certificate of Assurance completion the College uses an internal process where identified key senior managers provide assurances to the Principal on the elements within the assurance checklist which relate to their area.

3.8   For each of the items on the Schedule of Required Assurances, the Principal has either to confirm that these controls have been, and are, working well, and there are in his opinion no significant matters arising in the college which would require to be raised specifically in the assurance to be given, or draw attention to any matter(s) which should be considered by GCRB in the preparation of their governance statement. The document is then to be returned to GCRB.

3.9   A copy of the signed Certificate of Assurance for 2022/23 (i.e. April 2022 to March 2023) is attached. The Principal has drawn matters to the attention of GCRB in relation to financial sustainability and the process of change and staff and credits reductions which needs to be undertaken given rising unfunded pay awards and revised credits target guidance for the future.

4   **RISKS**

4.1   There are no specific risk implications in this paper.

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

5.1   The College needs to comply with the Scottish Government Audit and Assurance Committee Handbook as part of its status as a public body.

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

     N/A

Glasgow Clyde College – Audit Committee

College Assurance Mapping – May 2023

Assurance Mapping against Certificate of Assurance Areas	First Line: *Management assurance from 'front line' or business operational areas* **(Business Management/ process)**	Second Line: *Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain* **(Corporate Oversight/ application of process)**	Third Line: *Independent and more objective assurance, including the role of Internal Audit and from external bodies* **(External Assurance/ evidence of assurance)**
Certificate of Assurance - Schedule of Required Assurance Areas			
1. Ensure that appropriate financial systems are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.	College Financial Regulations College Financial Policies and Procedures; College budget holders' responsibility with delegated authorities and regular monitoring; Finance system controls. .	Financial system controls and regular meetings on budget monitoring with budget holders; Management Accounts regular reporting to Senior Leadership Team; Assistant Principal: Finance and Infrastructure and Vice Principal: Resources and College Development have oversight	Finance and Resources Committee and Board of Management reporting of Financial Performance on quarterly basis; Internal Auditor review of financial systems as per the agreed plan
2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts.	College Financial Policies and Procedures available to all staff on College intranet; Financial regulations; Delegated authority limits; Finance team monitoring of compliance with financial regulations; Budget monitoring meetings.	Management accounts presented to Senior Leadership Team/Board of Management; Capital plan and expenditure monitoring; Financial statements sections reviewed and updated by Executive Management Team as appropriate. Assistant Principal: Finance and Infrastructure and Vice-Principal: Resources and College Development have oversight	Finance and Resources Committee review of management accounts and capital expenditure/ plans progress; Audit and Risk Committee, Finance and Resources Committee and Board of Management review of annual financial statements; GCRB reporting on capital expenditure; Internal Auditor reviews financial areas as agreed during annual audit plan.
3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.	College procurement officer; Procurement controls in finance system; Procurement Procedures;	Procurement Strategy Procurement Updates to Finance & Resources Committee;	Glasgow Regional Procurement Team /Steering Group;

Assurance Mapping against Certificate of Assurance Areas	First Line: *Management assurance from 'front line' or business operational areas* *(Business Management/ process)*	Second Line: *Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain* *(Corporate Oversight/ application of process)*	Third Line: *Independent and more objective assurance, including the role of Internal Audit and from external bodies* *(External Assurance/ evidence of assurance)*
	APUC Shared Service provision	College/APUC procurement team and ongoing tender management. Assistant Principal: Finance and Infrastructure has oversight	Procurement & Commercial Improvement Programme (PCIP) Assessment.
4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.	Financial regulations; Delegated authority limits; Budget planning; Key objective targets.	College Strategic Plan objectives; Senior Leadership Team reporting; Credits Monitoring Report; Commercial Updates; Staff Costs Monitoring	Finance & Resources Committee; Board of Management
5. Ensure all risks relating to delivering business objectives, regularity, propriety or value for money are identified.	Delegation to College managers as budget holders; Key risk areas monitored by College depts e.g. financial performance, credits, cyber security.	Risk Register; Senior Leadership Team monitoring.	Risk Management Policy; Risk Appetite; Audit Committee and Board of Management quarterly reporting of Risk Register with any updates; GCRB reporting of Risk Register updates.
6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.	Internal processes to achieve best value from procurement and operating methods.	APUC; Procurement Policy; Procurement Procedures	Annual Procurement Benefits Statement PCIP Internal Audit as per internal audit plan.
7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.	Individual Staff Members' Annual Personal Development Plan (PDP) Process; College budget planning process; Portfolio Planning & Monitoring	Senior Leadership Team monitoring; Managers' discussions with individuals on an ongoing basis; PI Evaluation.	Reporting to College Board of Management and Committees; Education Scotland; External Verification; Scottish Funding Council; Internal Auditor
8. Ensure that all managers are assigned well defined responsibilities for making the best use of resources.	Organisational Staff Structure; Job Descriptions; Budget Allocations; Permanent Staff Establishment Lists	Senior Leadership Team Budget Monitoring; Documented Delegated Authority Limits; College Staffing Group; Budget Monitoring; Non-SFC Income Monitoring	Reporting to College Committees; Internal Auditor for review of agreed areas in annual plan.

2

Assurance Mapping against Certificate of Assurance Areas	First Line: Management assurance from 'front line' or business operational areas (Business Management/ process)	Second Line: Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain (Corporate Oversight/ application of process)	Third Line: Independent and more objective assurance, including the role of Internal Audit and from external bodies (External Assurance/ evidence of assurance)
9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.	Induction and internal training; Subscription to various organisations to provide external expertise e.g. information security;	CPD and learning and development Records; Personal Development Planning Process.	Engagement with sector events including Financial Development Network; Internal Audit Plan; External Verification and Accreditation for teaching activity.
10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources.	College Financial Regulations; Documented Delegated Authority Limits; Automated Approval and Procurement Checks on all orders above £2k; Budget monitoring meetings.	Management accounts monitoring at Senior Leadership Team; Financial Sustainability Strategy; Procurement Policy/Procedures; Procurement Strategy; Procurement Strategy Action Plan; Procurement Annual Report.	PCIP review; Finance & Resources Committee reporting on procurement; Board of Management Code of Conduct and Code of Good Governance; Declaration of Interest at all Meetings; Annual Register of Interests; Internal auditors for agreed areas of review.
11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.	Named individuals with responsibilities in Fraud Response Plan; Financial Regulations available on intranet with staff responsibilities for all levels.	Fraud Policy; Fraud Response Plan; Whistleblowing Policy. Vice-Principal: Resources and College Development and Assistant Principal: Human Resources have oversight;	Internal Auditor; Audit Committee/Board of Management; Glasgow Colleges' Regional Board; Scottish Funding Council reporting.
12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.	Network Monitoring Activity; Internal ICT acceptable use Procedure for all staff; Data Protection Procedures	Senior Leadership Team; Information Security Policy; Data Protection Policy	Cyber Essentials Plus; Annual Network Penetration Testing; Internal Auditor Joints Information Steering Committee membership and guidance; Involvement with relevant sector bodies.
13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.	Business Continuity Plan	Annual Penetration Testing ; Scenarios discussed at Senior Leadership Team	Internal Auditor as per agreed plans
14. Ensure that you have an up-to-date publication scheme, that it is sufficiently open and proactive in publishing information of interest to your	Publication Scheme reviewed and updated regularly and published on College Website	Senior Leadership Team	Scottish Information Commissioner's Office

Assurance Mapping against Certificate of Assurance Areas	First Line: *Management assurance from 'front line' or business operational areas* **(Business Management/ process)**	Second Line: *Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain* **(Corporate Oversight/ application of process)**	Third Line: *Independent and more objective assurance, including the role of Internal Audit and from external bodies* **(External Assurance/ evidence of assurance)**
stakeholders.			
15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.	HR Business Partner Model; Trade Union Engagement; Staff Voice; Clyde Connects Newsletters; Principal Communications; Healthy Working Lives Group	People Strategy; Staff surveys; Senior Leadership Team discussion;	Healthy Working Lives Standard; Internal Auditor; KPI Reporting - Organisational Development Committee

4

Assurance Mapping against Compliance with the Financial Memorandum with GCRB	First Line: *Management assurance from 'front line' or business operational areas*	Second Line: *Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain*	Third Line: *Independent and more objective assurance, including the role of Internal Audit and from external bodies*
	(Business Management/ process)	*(Corporate Oversight/ application of process)*	*(External Assurance/ evidence of assurance)*
16. Assurance that the requirements of the Scottish Public Finance Manual (SPFM) have been met. These include requirements on the following: • Prior approvals from Scottish Government; • Overdrafts not to be used; • Prior consent for lending of funds, or giving a guarantee, indemnity or letter of comfort; • Contingent liabilities; • Expenditure delegations; • Potential novel, contentious, repercussive or future cost implications expenditure; • Information on frauds; • Establishing internal delegated authority arrangements; • Severance scheme approvals by SFC; • Consultancy contracts over £100k; • Any contract without competitive action over £25k to be approved by SFC	Financial Regulations; College delegated authority limits; Automated approval and procurement Checks on all orders above £2k;	Under delegated authority limits any SPFM requirements related matters must be reported to AP Finance & Infrastructure who will then inform the EMT and, if agreed, seek approval from GCRB/SFC; Procurement annual report; SLT Certificate of Assurance process (as per above 15 items); Voluntary severance schemes require approval of EMT. Assistant Principal: Finance & Infrastructure has oversight for SPFM compliance	Procurement reports to F&R Committee; GCRB/SFC Conditions of Grant/ GCRB/SFC approvals required as appropriate; SFC Annual Accounts Guidance; Published financial statements; Voluntary severance schemes approved by Board of Management; Internal Auditor reviews as agreed as part of annual plan.

5

Assurance Mapping against Education Scotland's "*How Good is Our College?*" Framework	First Line: *Management assurance from 'front line' or business operational areas* **(Business Management/ process)**	Second Line: *Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain* **(Corporate Oversight/ application of process)**	Third Line: *Independent and more objective assurance, including the role of Internal Audit and from external bodies* **(External Assurance/ evidence of assurance)**
17. Theme 1 – Leadership and Quality Culture *How Good is the College's Leadership and approach to improvement?*	College Leadership Framework Self-Evaluation Process PDP/PDR Process	KPI Reporting Dashboards Board Learning and Teaching Committee	Education Scotland Engagement SQA Systems Verification SFC/GCRB Regional Outcome Agreement
18. Theme 2 – Delivery of learning and services to support learning *How Good is the Quality of the Provision and Services the College delivers?*	Self-Evaluation Process Course Forums and Class Rep feedback Attendance tracking system	College retention and attainment PIs College Complaints Internal Verification of course delivery	SFC Early Impressions and Student Satisfaction Survey SQA External Verification of delivery Education Scotland Annual Engagement Visits
19. Theme 3 – Outcomes and Impact *How Good is the College at ensuring the best outcomes for all its learners?*	PLSPs Careers guidance processes Come to Clyde strategy on internal progression guarantees.	'Course Manager' System Stakeholder Survey Positive destinations Survey	SFC National Benchmarking Data SWAP Annual Report UCAS Registered Centre Progression Report

6

Certificate of Assurance to the Chief Officer April 2022 – March 2023

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable her to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2022-23.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in my college:

~~I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the governance statement.~~
Or
I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.

PLEASE COMPLETE

The majority of the areas within the schedule of required assurances have been and are working well. However, I would draw to your attention that the College, as are many others in the sector, is in an extremely challenging financial position which is putting even greater emphasis on the need for close monitoring of costs, particularly staff costs. The College is also going through a period of major change in reducing its staff costs and reducing its SFC credits, and this situation is not helped by the reduced flexibility as a result of some nationally agreed employment arrangements.

The overall financial sustainability of the College is heavily impacted by flat cash funding, unfunded nationally agreed staff pay awards and non-pay inflation. The College is currently taking steps to reduce costs, in particular staff costs, as far as possible.

The College is currently preparing a Five-year Financial Forecast update which indicates that the College will have to continue to reduce recurring staff costs in order to offset the impact of any unfunded pay awards and non-pay inflation in the very short to medium term.

Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: Jon Vincent

Job Title: Principal & Chief Executive, Glasgow Clyde College

Date: 12 May 2023

Certificate of Assurance to the Chief Officer

Schedule of Required Assurances

1. Ensure that appropriate financial systems are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.

2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts:

   - ensure that the public funds for which you are responsible are properly managed and safeguarded;

   - ensure that assets for which you are responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded;

   - ensure that the financial implications of any new policies have been considered;

   - ensure that delegation of responsibility is accompanied by clear lines of control and accountability together with reporting arrangements.

3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.

4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.

5. Ensure all risks relating to delivering business objectives, regularity, propriety or value for money are identified. In doing this, you have ensured that their significance was assessed and that systems appropriate to the risks are in place in all relevant areas to manage them.

6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.

7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.

8. Ensure that all managers are assigned well defined responsibilities for making the best use of resources.

9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.

10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources. Regularity involves compliance with relevant legislation, relevant guidance issued by the Scottish Ministers – in particular the Scottish Public Finance Manual where it applies to your organisation – and the Financial Memorandum document defining the key roles and responsibilities which underpin the relationship between your organisation and the Scottish Funding Council. Propriety involves respecting the Parliament's intentions and conventions and adhering to values and behaviours appropriate to the public sector.

11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.

12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.

13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.

14. Ensure that you have an up-to-date publication scheme, that it is sufficiently open and proactive in publishing information of interest to your stakeholders.

15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.

AUDIT COMMITTEE MEETING

Date of Meeting	31 May 2023
Paper Title	2022/23 External Audit Planning Memorandum
Action	For discussion
Prepared by	Audit Scotland, External Auditors
Agenda Item	23.26
Status	Disclosable

1. PURPOSE OF THE REPORT

1.1 The purpose of this paper is to present to the Committee the 2022/23 External Audit Plan.

2. ACTION FOR THE BOARD

2.1 Committee Members are invited to review and discuss this paper.

3. BRIEF BACKGROUND INFORMATION

3.1 In preparation for the forthcoming external audit, the external auditors Audit Scotland have prepared the attached 2022/23 External Audit Plan.

4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1 Audit Scotland were appointed as the External Auditors of Glasgow Clyde College for a five-year period with effect from 1 August 2022 until 31 July 2027.

There are a number of areas covered within the plan which highlights the nature and scope of the audit work including the responsibilities and the auditor's planned approach. The key section of the plan is their considered risk areas for the audit and the section on the wider scope of the audit. In addition the report indicates their timetable and planned fees. The 2022/23 External Audit Plan is attached at Annex 23.26A.

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

Annual Audit Plan 2022/23 – DRAFT

Prepared for Glasgow Clyde College
May 2023

Contents

Introduction

Summary of planned audit work

1. This document summarises the work plan for our 2022/23 external audit of Glasgow Clyde College. The main elements of our work include:

- evaluation of the key controls within the main accounting systems

- an audit of the annual report and financial statements, and provision of an Independent Auditor's Report

- an audit opinion on regularity and other statutory information published within the annual report and financial statements including the Performance Report, the Corporate Governance Statement and the Remuneration and Staff Report

- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes

- consideration of Best Value arrangements.

Audit Appointment

2. We are pleased to be appointed as the external auditor of Glasgow Clyde College for the period 2022/23 to 2026/27 inclusive. You can find a brief biography of your audit team at Appendix 1.

3. In the first year of the audit appointment, we invest significant time gaining an understanding of your business and identifying and assessing the risks of material misstatement to the financial statements. While we use our initial assessment of risk to inform our planned audit approach, we keep our assessment of risks under review as the audit progresses. We will inform you of any significant changes in assessed risks and any resulting changes in our planned audit work.

4. The audit team will actively engage with you over the course of the audit to ensure our audit work continues to be focused on risk.

Adding value

5. We aim to add value to Glasgow Clyde College through our external audit work by being constructive and forward looking, by attending meetings of the Audit Committee and by recommending and encouraging good practice. In so doing, we will help the College promote improved standards of governance, better management and decision making and more effective use of resources.

Respective responsibilities of the auditor and Audited Body

6. The Code of Audit Practice 2021 sets out in detail the respective responsibilities of the auditor and Glasgow Clyde College. Key responsibilities are summarised below.

Auditor responsibilities

7. Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including supplementary guidance) and guided by the Financial Reporting Council's Ethical Standard.

8. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and accounts. We also review and report on the wider scope arrangements in place at Glasgow Clyde College. In doing this, we aim to support improvement and accountability.

Glasgow Clyde College responsibilities

9. Glasgow Clyde College is responsible for maintaining accounting records and preparing financial statements that give a true and fair view.

10. Glasgow Clyde College has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to deliver their objectives.

Financial statements audit planning

Introduction

11. The annual report and financial statements are an essential part of demonstrating Glasgow Clyde College's stewardship of resources and its performance in the use of those resources.

12. We focus our work on the areas of highest risk. As part of our planning process, we prepare a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

Materiality

13. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. We are required to plan our audit to obtain reasonable assurance that the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

Materiality levels for the 2022/23 audit

14. We assess materiality at different levels as described in Exhibit 1. The materiality values for Glasgow Clyde College are set out in Exhibit 1.

Exhibit 1
2022/23 Materiality levels for Glasgow Clyde College

Materiality	Amount
Planning materiality – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of Glasgow Clyde College's operations. For the year ended 31 March 2023 we have set our materiality at 1.75 % of gross expenditure based on the audited financial statements for 2021/22.	£0.980 million
Performance materiality – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 70% of planning materiality.	£0.686 million

Reporting threshold (ie clearly trivial) – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.

£50,000

Source: Audit Scotland

Significant risks of material misstatement to the financial statements

15. Our risk assessment draws on our cumulative knowledge of Glasgow Clyde College, its major transaction streams, key systems of internal control and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees and a review of supporting information.

16. Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.

17. Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. Exhibit 2 summarises the nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

Exhibit 2
2022/23 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Sources of assurance	Planned audit response
1. Risk of material misstatement due to fraud caused by management override of controls As stated in International Standard on Auditing (UK) 240, management is in a	Owing to the nature of this risk, assurances from management are not applicable in this instance	• Assess the design and implementation of controls over journal entry processing. • Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments. • Test journals at the year-end and post-closing entries and focus on significant risk areas. • Consider the need to test journal entries and other adjustments during the period.

Significant risk of material misstatement	Sources of assurance	Planned audit response
unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.		- Evaluate significant transactions outside the normal course of business. - We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year. - Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. - Focussed testing of accounting accruals and prepayments.
2. Estimation in the valuation of land and buildings. There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions and changes in these can result in material changes to valuations. All non-current assets are revalued on a five-year rolling basis. Values may also change year on year due to changes in market conditions or unforeseen circumstances such as property impairment. It is therefore important that Glasgow Clyde College ensures the financial statements	Values are stated as at the latest interim valuation for 31 July 2022, based on the valuation report with reference to that date as prepared by Avison Young. The College has a policy of undertaking a full revaluation at least every five years. In the years where no formal valuation is performed, a review of the impact of indexation of the formal valuation may be performed by the valuer.	- Review the information provided to the external valuer to assess for completeness. - Evaluate the competence, capabilities, and objectivity of the professional valuer. - Obtain an understanding of the management's involvement in the valuation process to assess if appropriate oversight has occurred. - Challenge management's assessment of why it considers that the land and buildings not revalued in 2022/23 are not materially misstated. We will critically assess the appropriateness of any assumptions. - Critically assess the adequacy of the Audited Body disclosures regarding the assumptions in relation to the valuation of land and buildings.

Significant risk of material misstatement	Sources of assurance	Planned audit response
accurately reflect the value of the land and buildings.		
3. Estimation in the valuation of pension asset/liability Glasgow Clyde College is a member of the Strathclyde pension fund (i.e. the local government pension scheme) and accounts for it under the relevant accounting standard (FRS 102). At 31 July 2022 the net asset was £20.2 million. The present value of the retirement (pension) obligations depends on a number of factors that are determined on an actuarial basis underpinned by a series of assumptions. There is a risk that errors in the information provided to the actuary or in the underlying assumptions, or late information, can result in a material misstatement.	• For the purposes of financial reporting the College commissions, through Glasgow City Council, the actuarial firm Hymans Robertson to provide an annual valuation of the College's share of the underlying assets and liabilities of the Pension Fund. The three Glasgow Colleges, GCRB and the external auditor meet annually with the actuary to discuss and agree the underlying assumptions in the related reports.	• Review of information provided by the College to its actuary. • Completion of 'review of the work of an expert' in respect of the actuary including a review of actuarial assumptions. • Review evidence confirming that the College's management has assessed the estimate provided by its actuary. • Testing of pension disclosures in the financial statements, including disclosures in the key estimates and judgements note.

Source: Audit Scotland

18. As set out in International Standard on Auditing (UK) 240*: The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements. We have rebutted this risk for Glasgow Clyde College because the majority of income is from government sources, either the Scottish Funding Council or the Student Awards Agency Scotland. As such this can be verified.

19. In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition. We have rebutted this risk as the main expenditure stream of the Glasgow Clyde College is staff costs and this can be readily forecast based on a predictable pattern of spend.

20. We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

Wider Scope and Best Value

Introduction

21. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit and requires auditors to consider the adequacy of the arrangements in place.

22. Our planned work on our wider scope responsibilities is risk based and proportionate. In addition to local risks we consider challenges which are impacting the public sector as a whole. In summary, the four wider scope areas cover the following:

- **Financial management -** concerned with financial capacity, sound budgetary processes and the operation of the control environment. We will consider the arrangements to secure sound financial management including the strength of the financial management culture, accountability and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.

- **Financial sustainability** - we will consider the use of the going concern basis of accounting as part of the annual audit. The College sector in Scotland faces significant financial challenges. We will therefore look at planning for the medium term (two to five years) and longer term (longer than five years).

- **Vision, leadership and governance -** we conclude on the arrangements in place to deliver the vision, strategy and priorities adopted by Glasgow Clyde College. We also consider the effectiveness of the governance arrangements to support delivery.

- **Use of resources to improve outcomes -** we will consider how Glasgow Clyde College demonstrates economy, efficiency and effectiveness through the use of financial and other resources.

- **Climate change** – tackling climate change is one of the greatest global challenges and the Scottish Parliament has set a legally binding target of becoming net zero by 2045. We will gather information on Glasgow Clyde College's arrangements for responding to climate change including the development of strategies and the monitoring and reporting of progress against targets for reducing emissions.

- **Cyber security** – there continues to be a significant risk of cyber-attacks to public bodies and a number of recent incidents have demonstrated the significant impact they can have on both the finances and operation of an organisation. In 2022/23, we will consider Glasgow Clyde College's arrangements for managing and mitigating cyber security risks.

Duty of Best Value

23. Ministerial Guidance to Accountable Officers for public bodies and the Scottish Public Finance Manual (SPFM) explain that accountable officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. Further, the Scottish Funding Council's financial memorandum requires the College to have a strategy for reviewing systematically management's arrangements for securing value for money. We will be carrying out a high-level review to confirm that such arrangements are in place within Glasgow Clyde College.

Reporting arrangements, timetable, and audit fee

Reporting arrangements

24. Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in Exhibit 6, and any other outputs on matters of public interest will be published on our website: www.audit-scotland.gov.uk.

25. Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy.

26. We will provide an independent auditor's report to Glasgow Clyde College, the Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and accounts. We will also provide the College and the Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

27. Exhibit 6 outlines the target dates for our audit outputs, and we aim to issue the independent auditor's report by 31 December 2023.

Exhibit 6
2022/23 Audit outputs

Audit Output	Target date	Audit and Risk Committee Date
Annual Audit Plan	23 May 2023	31 May 2023
Independent Auditor's Report	13 November 2023	22 November 2023
Annual Audit Report	13 November 2023	22 November 2023

Source: Audit Scotland

Timetable

28. To support an efficient audit, it is critical that the timetable for producing the annual report and accounts for audit is achieved. We have included a proposed timetable for the audit at Exhibit 7 that has been discussed with management.

29. Covid-19 has had a considerable impact on the conduct and timeliness of the audit. We recognise that it is in the best interests of public accountability to get the reporting of audited accounts back to pre-pandemic timelines. We are identifying ways to work more efficiently to expedite the 2022/23 audits whilst at the same time maintaining high standards of quality.

30. We intend to take a hybrid approach to the 2022/23 audit with a blend of onsite and remote working. We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

Exhibit 7
Proposed annual report and accounts timetable

⊘ Key stage	📅 Provisional Date
Latest submission date for the receipt of the unaudited annual report and financial statements with complete working papers package.	26 September 2023
Latest date for final clearance meeting with the Director of Finance (or equivalent)	31 October 2023
Agreement of audited and unsigned annual report and accounts	13 November 2023
Issue of draft Letter of Representation, proposed Independent Auditor's Report and Annual Audit Report to those charged with governance.	13 November 2023
Consideration of audited annual report and financial statements and audit reporting by those charged with governance	22 November 2023
Signed Independent Auditor's Report (on or after)	13 December 2023

Source: Audit Scotland

Audit fee

31. Following the audit appointment process there has been an increase in our audit fees for 2022/23. This reflects the current audit market and the rising costs of increased regulatory expectations and risks placed on audit and its quality, as well as a widening in the scope of work audit must cover.

32. The audit fee for the 2022/23 audit of Glasgow Clyde College has been set at the baseline level of £60,560 (£38,450 in 2021/22). This audit fee assumes that the College has effective governance arrangements and will prepare comprehensive and accurate financial statements in line with the agreed

timetable for the audit. The audit fee assumes there will be no major change in respect of the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

Other matters

Internal audit

33. It is the responsibility of Glasgow Clyde College to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

34. From our initial review of the internal audit plans, we do not plan to place formal reliance on the work of internal audit in 2022/23 for our financial statements audit responsibilities. We do plan to consider the findings of internal audit across a range of work including:

- Student Fees and Contracts/ Registry

- Performance Reporting/ KPIs

- Cyber Security

- Credits

Independence and objectivity

35. Auditors appointed by the Auditor General for Scotland or Accounts Commission must comply with the Code of Audit Practice and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors.

36. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual *'fit and proper'* declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

37. The appointed auditor for Glasgow Clyde College is Stuart Nugent, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the College.

Audit Quality

38. Quality is at the core of public audit in Scotland and is the foundation for building consistency and confidence across all audit work. High quality audits provide assurance, add value and can support public bodies to achieve their objectives.

39. Until 2021/22, the applicable audit quality standard was International Standard on Quality Control 1 (ISQC (UK) 1). This set out an audit practice's responsibilities for its system of quality control for audits.

40. ISQC(UK) 1 has been replaced by two new audit quality standards: Internal Standards on Quality Management (ISQM (UK) 1) applicable from 15 December 2022 and (ISQM(UK) 2) effective for the 2023/24 audits. Work is underway at Audit Scotland to meet the requirements of these quality standards.

41. Audit Scotland is committed to delivering high quality audits. The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the Code of Audit Practice (and supplementary guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) have been commissioned to carry out external quality reviews.

42. As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.

Appendix 1. Your audit team

43. The audit team involved in the audit of Glasgow Clyde College have significant experience in public sector audit.

Stuart Nugent

Senior Audit Manager

snugent@audit.scotland.gov.uk

Stuart has over 20 years of public sector audit experience and has delivered external audit services to a range of bodies including local authorities, health boards and central government bodies.

Alison Turner

Audit Manager

alturner@audit.scotland.gov.uk

Alison has considerable experience in planning and delivering audits. Alison will work alongside Stuart to deliver the audit.

Dafydd Jones

Auditor

djones@audit-scotland.gov.uk

Dafydd has worked on a range of audits covering local authorities, health boards and central government bodies. Dafydd will manage the team and work alongside Stuart and Alison to deliver the audit.

Calum Finlayson-Crawshaw

Trainee Auditor

CFinlayson-Crawshaw@audit-scotland.gov.uk

Calum is a professional trainee and is currently studying for his ICAS qualification. Calum has worked on health and central government audits.

44. The local audit team is supported by a specialist technical accounting team, all of whom have significant experience of public bodies and work with accounting regulatory bodies.

Glasgow Clyde College
Draft Annual Audit Plan 2022/23

AS.4.0

AUDIT SCOTLAND

AUDIT COMMITTEE

Date of Meeting Paper Title	31 May 2023 College Strategic Risk Register
Action	For Discussion
Prepared by Agenda Item	J Thomson, Vice Principal Resources & College Development 23.27
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.

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 22nd May 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   There are thirteen risks in the 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. This remains unchanged since the last report to Committee.

4.2   The three high risks in the College Strategic Risk Register are as follows:

Risk 1 – 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 ongoing discussions. The future financial forecast is being workd upon however the plan has annual deficits and the College are

1

planning to make savings in staff costs and non-staff costs through the period of the plan.

Risk 2 – 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 3 - Failure to achieve SFC credits target and clawback of funding

The College (and many other Colleges) did not achieve their SFC credits target in each of 2020/21 and 2021/22 largely as an impact of COVID and effects on student retention. The College will broadly achieve target in 2022/23 and the SFC have confirmed that Colleges have a 2% tolerance level on its credits target for the financial year. However there is a remaining question over FA credits for 2022/23 and potential clawback. And in future the College have to plan for a 10% reduction in credits which will be extremely challenging to achieve and hit target thus the risk still remains at a third risk on the Risk Register.

4.3   There are two risks where the residual risk score is above the College's Risk Appetite of Open which are risks 1 and 2 being above the residual score of 19 both being at a score of 20. For risk 1 which is failure to manage financial sustainability through the period of the financial plan this risk score was increased to be above the risk appetite following discussion at the Board of Management meetings since October and the Board have tasked College management with providing a planned approach to improving College financial sustainability including how efficiency will be improved, costs decreased, prioritising the most successful areas of the curriculum over others, and developing any further revenue streams. This is being reported upon at each Finance and Resources Committee and an update given to each Board meeting as well as a target for savings being set and reported on to the Chair. For risk 2 which is related to implications of national bargaining and possible negative impact on employee relations there is a limit to what the College can control in relation to this risk given it is as a result of a national process however the College fully engages with related Employee Association, Principal and HR College Group discussions and communicates both formally and informally with the unions and staff.

5   RISKS

5.1   The College Strategic Risk Register is a key part of the College's risk management framework.

2

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.

3

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER   at 22nd May 2023

Risks linked to the five strategic plan themes

Key for Risk Appetite Residual Score Comparison:
1-6 = Averse, 7-9 =Minimalist, 10-14 = Cautious, 15-19 = Open, 20-25 = Hungry

Risk Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions	Risk Score After Mitigating Actions								
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner	Links to KPIs	Previous score at last report to Board	Increasing/ Decreasing/ No Change
1	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 prepared for 2022/23 and three year financial plan.~~ Revenue budget for 2023/24 and future years' financial plan being prepared although not able to achieve break even and looking for significant staff reductions through VS. ii) Financial plans developed by College Senior Leadership Team for reduced credits activity and monitored within framework of available activity through Glasgow Regional plans for 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 in 2021/22.~~ 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 - ends July 2023.	5	4	20	Higher than risk appetite (Hungry). Reporting to each Board from December.	5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal	Annual operating position	16	Increasing
2	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 changes	5	4	20	Higher than risk appetite (Hungry) As this relates to a national process there is a limit on mitigating actions possible, hence residual score still higher than risk appetite.	4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Principal/ Assistant Principal HR	Annual operating position	20	No Change
3	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. Major redisgn of curriculum due to 10% reduction in credits levels for 23/24. Focus on achieving new credits targets with changed staff mix. 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	Credits target measure	16	No Change
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 and cyber security insurance in place. ~~iv) Business Continuity plan invoked re Anniesland campus closure and decant arrangements put in place~~ v) ~~Many~~ Systems/services cloud based and using VPN/remote desktop for staff to access systems while home working. vi) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology. vii) 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. viii) ICT backup procedures and Disaster Recovery planning. Cyber essentials+ status maintained. ix) Fraud response plan in place	3	5	15	As per Risk Appetite (Open)	5 - Financial Resilience through Operational Excellence	Vice Principal - Resources & College Development	Health and Safety KPIs	15	No Change
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 in place ~~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	Sustainability KPIs measure	9	No Change

			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	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/ Decreasing
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	Health and Wellbeing and Training KPIs measures	9	No change
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	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	Student Experience KPIs	9	No change
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	Development & Training and Staff Recruitment & Retention KPIs	9	No change
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 xii) 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	Development & Training and Staff Recruitment & Retention KPIs	6	No change
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	Student Experience ns Student Performance KPIs	6	No change
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	Student Experience KPIs	4	No change

			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	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/ Decreasing
12	**Failure to ensure the College is delivering the right curriculum portfolio to meet students and employers demand, and economic needs**	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	Student Performance KPIs	4	No change
13	**Failure to have data available to effectively inform operational and strategic decision making**	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	Student Performance and Resource Utilisation KPIs	4	No change

AUDIT COMMITTEE MEETING	
Date of Meeting	31 May 2023
Paper Title	Climate Change Action Plan Update
Action	For Discussion
Prepared by	Janet Thomson, Vice-Principal: Resources and College Development
Agenda Item	23.28, 23.28A, 23.28B
Status	Disclosable

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 as part of the quarterly reporting as agreed.

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 by the Board of Management has actions grouped into timeline phases 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 Students Association President, Students Association Officer, Curriculum Assistant Principal for Engineering, Computing and the Built Environment, the Catering and Cleaning Manager, and the Organisational Development Manager.

3.3   The update of the College Climate Change Action Plan is attached in paper 23.28A for discussion at Committee with the update for each activity shown. This shows the completed actions in section 1, those being acted upon for June 23 in section 2 and future actions in sections 3 and 4. Three new action items have been added at items 2.11 which is an action to create the capital plan for 23/24 and then two new items at 3.2 and 3.3 which are to apply for the feasibility stage of the Scottish Government Energy Efficiency Grant and to plan for future sustainability projects.

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 currently and in future years. This will involve some investment particularly in the Building Management System at each campus as well as changes through College actions in utilities usage where possible.

3.5   **Emissions Data Monitoring** – The quarter 3 emissions data for 2022/23 is attached in paper 23.28B. Although the emissions for electricity and gas are lower in quarter 3 than the previous quarter the electricity costs have risen as the price per KWh has risen sharply from 13pm per KWh to 24p per KWh from April. Also there will be some impacts of the Anniesland closure on emissions at that campus.

3.7   **Race to Net Zero –** The College's Race to Net Zero Commitment is a target to achieve net zero by 2050 with an interim target by 2030. The College's target in the Climate Change Action Plan is to achieve 3% to 5% reductions annually by 2025. For the Net Zero interim target to 2030 this is based on the updated Race to Net Zero Commitment with the fifth element of "Persuade" giving a guideline for interim target levels. This will be a challenging target for the College to achieve by 2030 and will be discussed at the next Climate Change Group

3.8   **Glasgow Clyde College's Net Zero Commitment**

The College signed up to the Scottish FE sector Net Zero Commitment in October 2021 and the five elements of the commitment are now as below ;

Pledge: Pledge at the head-of-organization level to reach (net) zero Greenhouse gases as soon as possible, and by mid-century at the latest, in line with global efforts to limit warming to 1.5C. Set an interim target to achieve in the next decade, which reflects maximum effort toward or beyond a fair share of the 50% global reduction in CO2 by 2030 identified in the IPCC Special Report on Global Warming of 1.5C. *The Pledge was signed in 2021*;

Plan: Within 12 months of joining, explain what actions will be taken toward achieving both interim and longer-term pledges, especially in the short- to medium-term. *The College Climate Change action plan is in place*;

Proceed: Take immediate action toward achieving (net) zero, consistent with delivering interim targets specified. *The College is proceeding with its plans;*

Publish: Commit to report publicly both progress against interim and long-term targets, as well as the actions being taken, at least annually. *The College sends in the annual Public Body Climate Change duty return in November and publishes updates in the financial statements*;

The fifth element which was added more recently is as below which has been used to set the interim target to 2030 at this stage;

Persuade: Within 12 months of joining, align external policy and engagement, including membership in associations, to the goal of halving emissions by 2030 and reaching global (net) zero by 2050. *On the basis of the fifth "P" element now added above the net zero target for the College is to halve emissions by 2030. If this is based on the emissions for 2021/22 which is the year in which the commitment was signed then the College's interim target will be to reduce emissions from 2,077 tCO2 in 2021/22 to 1,040 TCO2 by 2030.*

4.   SUPPORTING DOCUMENTATION/FURTHER INFORMATION

4.1   Climate Change Action Plan Update is Annex 23.28A.

         College Emissions Data Monitoring Report – February 23 to April 23 – Annex 23.28B

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 discussions 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 Progress Update at 22 May 2023 - 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 to 31/5/23 Audit Committee
Completed							
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	Completed. Climate Change Group established.
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	Data Collection 5.1	Completed. Quarterly data now reported and half hourly readings being analysed.
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	Completed. Quarterly data now reported and half hourly readings being analysed.
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 Climate Change Group each quarter and reported to Audit Committee.	Data Collection 5.2	Completed. Quarterly reporting to Group and to Audit Committee in place. Annual report submitted Nov 2022.

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 to 31/5/23 Audit Committee
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 for 2022 Teach In	TLR 2.2	Completed.
1.8	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 then each Committee meeting.	L&G 1.2	Completed.
1.9	Establish ring-fenced budget	Estates budget to be reviewed for 2022/23	Agree budget for estates projects with climate change benefits.	J Thomson/ D Newlands	Jun-22	L&G 1.4	Completed. Masterplan agreed at Board and sustainability benefits will be monitored.
1.10	Regional collaboration on activity	Member of GCRB Green Team (3 College staff)	Attend meetings of Green Team and submit returns	Regional Officer	Meetings being attended as per schedule.	L&G 1.2	Completed. Attendance at Green Team meetings and actions undertaken.
1.11	Review utilities consumption College data measures	Review Building Management System and monitoring processes	Highlight areas to target actions to achieve utilities reductions	J Thomson/ D Newlands	End June 2022	Data Collection 5.2	Completed. Utilities Consumption Reduction Group set up to monitor usage data.
1.12	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	Agreed capital plan projects related to climate change	J Thomson/ D Newlands	May-22	L&G 1.4	Completed. Capital masterplan 22/23 approved.

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 to 31/5/23 Audit Committee**
1.13	Develop climate risk management approach	Strategic Risk Register to include climate action plan as a mitigating action	Risk captured on register.	J Thomson	Updated risk register May 2022	L&G 1.5	Completed. Risk Register updated.
1.14	Gather college views on sustainability - staff	Undertake staff survey on sustainability	Results inform future actions	J Thomson	By end October 2022	L&G 1.1	Now completed. Questionnaires issued December 22 and returned Easter.
1.15	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	Completed. Reporting to Group, SLT and Audit Committee.
1.16	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	Completed. Regional officer attending GCG Sustainability Group periodically.
1.17	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.	Estates/Ops 3.1	Completed. Estates strategy updated.
1.18	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	Achieving good outcomes on waste and recycling. Monitored quarterly.	Estates/Ops 3.7	Completed. Two new compactors being installed at Anniesland and Langside which will deliver reductions on emissions due to waste.
1.19	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.

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 to 31/5/23 Audit Committee
1.20	Hold workshop with leaders to set net zero carbon target (Revised based on new part of Net Zero Commitment)	Workshop session to be arranged on net zero target/annual plan	Target levels to be set.	J Thomson/ Climate Change Group	Discussions at Climate Change Group.	L&G 1.3	Completed. Discussed at Climate Change Group and target for 2030 now set based on "Persuade" element of Race to Net Zero commitment.
1.21	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson	By end December 2022	L&G 1.1	Completed. Questionnaires issued. Feedback tool available and will be discussed at Region Green Team..
1.22	Gather college views on sustainability – students	Undertake student survey via GCCSA	Results inform future actions.	GCCSA	By Dec 22 / Jan 23	L&G 1.1	Completed. Questionnaires issued in December 2022 and returned by Easter 2023.
1.23	Develop climate risk management approach	Separate risk register for climate change to be developed.	Detailed risks captured.	Climate Change Group	Nov-22	L&G 1.5	Completed. Strategic Objective in place with targets to be monitored. Risk Register item updated with mitigating actions. Agreed at EMT separate climate change risk register not required.
1.24	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	Completed. Attending Regional Green Team. Regional Sustainability Officer attending Glasgow Colleges Group regularly.
1.25	Participate in Global Goals Teach-In	Plan for future Teach-In curriculum activity	Deliver teaching during annual event times.	J Rafferty/ CAPs	Develop for March 23	TLR 2.2	Completed for 2023.

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 to 31/5/23 Audit Committee
By end June 2023							
2.1	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/ D Newlands	Reduction plan by Dec 2022. Ongoing pending BMS upgrade.	Estates/Ops 3.2	Discussed at Utilities Reduction Consumption meetings. Next stage is BMS upgrade in 23. First focus on BMS project is Anniesland.
2.2	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 March 23	Estates/Ops 3.6	Key memorable messaging discussed with J Clark, Marketing, OD and GCCSA. To be implemented in all Campuses by June 23.
2.3	Gather college views on sustainability - staff and students	Reminder to staff and students to complete questionnaire	Results inform future actions	J Thomson	Early March 23	L&G 1.1	Completed. Questionnaires issued and returned. Feedback tool available and will be discussed at Region Green Team.
2.4	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	Jun-23	L&G 1.7	Will be incorporated into Staff Learning Days. Possible use of CDN training and Regional Officer offered training.
2.5	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	Jun-23	TLR 2.1	Use of CDN training being considered and Regional Officer offered short tailored training sessions. Plan to offer to staff in June 23 and students at induction from Aug 23.

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 to 31/5/23 Audit Committee
2.6	Develop and implement plan to measure Scope 3 emissions	Review of scope 3 emissions for the College and incorporate into future reporting to Sustainable Development Network	Target future actions for scope 3 areas.	J Thomson/ J Clark/APUC	Mar-23	Data Collection 5.3	Scope 3 emissions to be considered in future reporting. Currently looking at EAUC tool. processes to capture however is complex. Will look at APUC report on supply chain.
2.7	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 March-23	TLR 2.4	Discussed at Learning & Inspiration Committee on 1/12/22. Further discussion will take place at Curriculum APs (CAPS) meetings.
2.8	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	Responsible Futures Framework to be discussed at future CAPs meeting.
2.9	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	J Thomson/ D Newlands/ Regional Officer/APUC	Reduction plan by July 2023	Estates/Ops 3.3	Utilities Reduction Consumption Group will consider. APUC rep attended Jan 23 CCG meeting.
2.10	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/ D Newlands/ APUC	Plans to be developed by July 2023	Estates/Ops 3.5 & 3.8	PV panels already in place at Cardonald and Langside. Information on their outputs to be shared at future Climate Change group.

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 to 31/5/23 Audit Committee
2.11 (new for 23)	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	Agreed capital plan projects related to climate change	J Thomson/ D Newlands	May-23	L&G 1.4	Completed. Capital masterplan 23/24 to be completed.
By end December 2023							
3.1	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 June 23	P&E 4.6	Potential Green Plan/Project initiatives to be progressed.
3.2 (new)	Apply for Scottish Government Energy Efficiency Grant	Seek funding for feasability stage	Potential for up to £50k	J Thomson/ D Newlands	Over next two years. Plan to be developed by June 24	P&E 4.7	Application to be developed.
3.3 (new)	Develop future sustainability projects plan	Condition survey to be reviewed for future sustainability improvements	Plan for use of future capital funding	J Thomson/ D Newlands	May-22	L&G 1.4	Capital masterplan 23/24 and 24/25 to be developed showing sustainability impacts.
Long Term Action Options							
4.1	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	Future date to be agreed.

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 to 31/5/23 Audit Committee**
4.2	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	Future date to be agreed.
4.3	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	Future date to be agreed.
4.4	Sign the UN Sustainable Development Goals (SDG) accord - consider as future option	Group considered SDG accord. Potential for future to complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Climate Change Group/ J Thomson	N/A	P&E 4.3	Discussed at Climate Change Group 7/11/22 re signing SDG Accord. Agreed to postpone to future period as already signed Race to Zero commitment.

Utility, Waste and Emissions Report – 2022-2023

Q3 – February 2023 – April 2023

EDF – Electricity Supply

EDF - ELECTRICITY (COSTS) - 2022/2023

EDF - ELECTRICITY (USAGE) 2022/2023
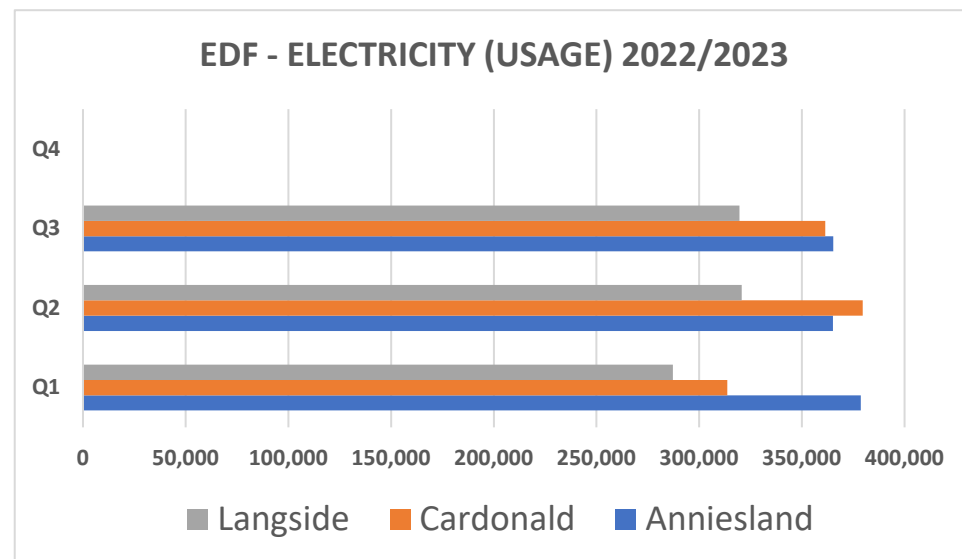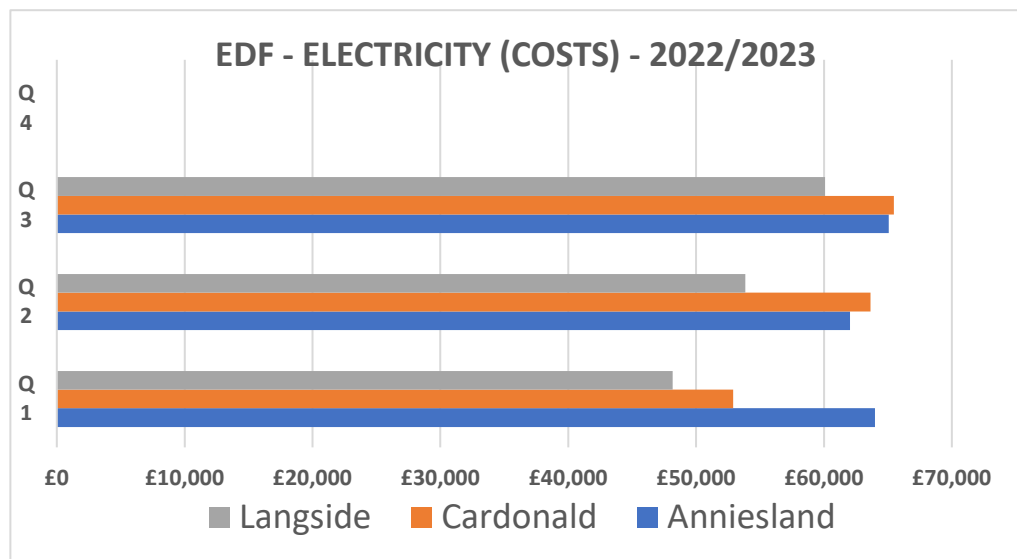
Usage - Costs	Anniesland	Cardonald	Langside	Total
Q1	£64,000	£52,896	£48,177	£165,072
Q2	£62,028	£63,647	£53,842	£179,517
Q3	£65,053	£65,472	£60,086	£190,611
Q4	£0	£0	£0	

Usage - kwh	Anniesland	Cardonald	Langside	Total kwh
Q1	378,739	313,762	287,227	979,728
Q2	365,173	379,642	320,708	1,065,523
Q3	365,209	361,312	319,540	1,046,060
Q4	0	0	0	

EDF YEAR on YEAR COMPARISON
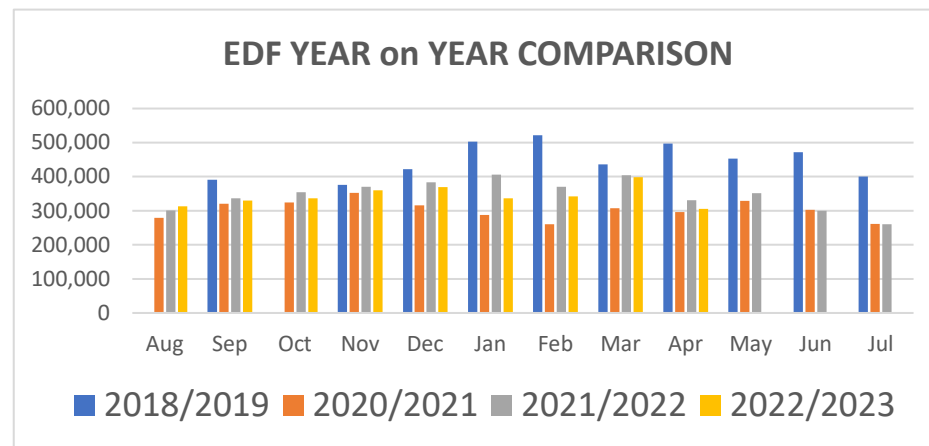
EDF – Overview of Consumption – 21/22 v 22/23

Anniesland - EDF	21/22	22/23	Variance	+/- %
Aug	124,875	129,996	5,121	4%
Sep	138,453	127,417	-11,036	-8%
Oct	145,407	121,326	-24,081	-17%
Nov	154,151	131,331	-22,820	-15%
Dec	177,662	134,875	-42,787	-24%
Jan	196,759	98,967	-97,792	-50%
Feb	149,260	113,290	-35,970	-24%
Mar	164,915	134,331	-30,584	-19%
Apr	135,687	117,588	-18,099	-13%
May	138,360			
Jun	123,550			
Jul	104,506			

Average reduction – 18%

Cardonald - EDF	21/22	22/23	Variance	+/- %
Aug	93,737	96,323	2,587	3%
Sep	106,629	106,600	-29	0%
Oct	108,500	100,839	-7,661	-7%
Nov	116,257	123,030	6,773	6%
Dec	109,116	128,234	19,118	18%
Jan	113,326	128,378	15,052	13%
Feb	125,233	121,913	-3,320	-3%
Mar	138,226	144,776	6,550	5%
Apr	101,604	94,623	-6,981	-7%
May	112,330			
Jun	90,178			
Jul	66,766			

Average increase of 3%

Langside - EDF	21/22	22/23	Variance	+/- %
Aug	82,389	86,449	4,060	5%
Sep	91,232	95,930	4,698	5%
Oct	100,291	104,848	4,557	5%
Nov	99,934	105,328	5,394	5%
Dec	96,438	106,511	10,073	10%
Jan	95,655	108,869	13,214	14%
Feb	95,448	106,927	11,480	12%
Mar	101,371	119,312	17,941	18%
Apr	93,989	93,300	-689	-1%
May	100,601			
Jun	85,818			
Jul	75,463			

Average increase of 8%

GCC - Total kwh		
Weekends	**515,477**	**17%**
Out of hours	**692,893**	**22%**
Core hours	**1,882,500**	**61%**

Total kwh	**3,090,869**	**100%**

Overall Consumption	
Anniesland	**36%**
Cardonald	**34%**
Langside	**30%**

For information – From 1st April 2023 electricity rates have increased by the following: Average rate – was 13p per kwh – new average rate is 24p per kwh – increase of 84%
Based on 22/23 kwh consumption, forecasted costs for 23/24 - £1,109,768

Total Energies – Gas Supply
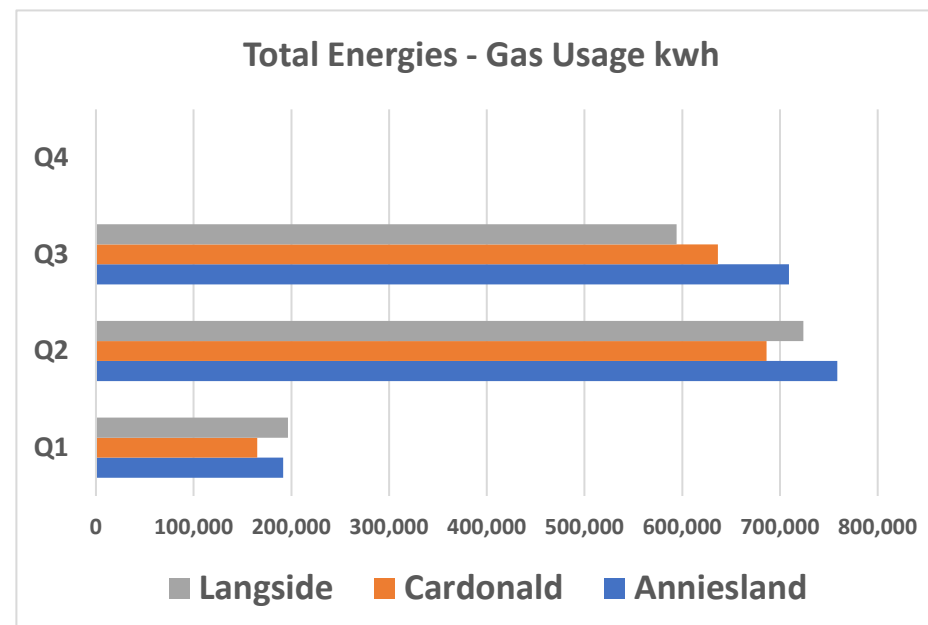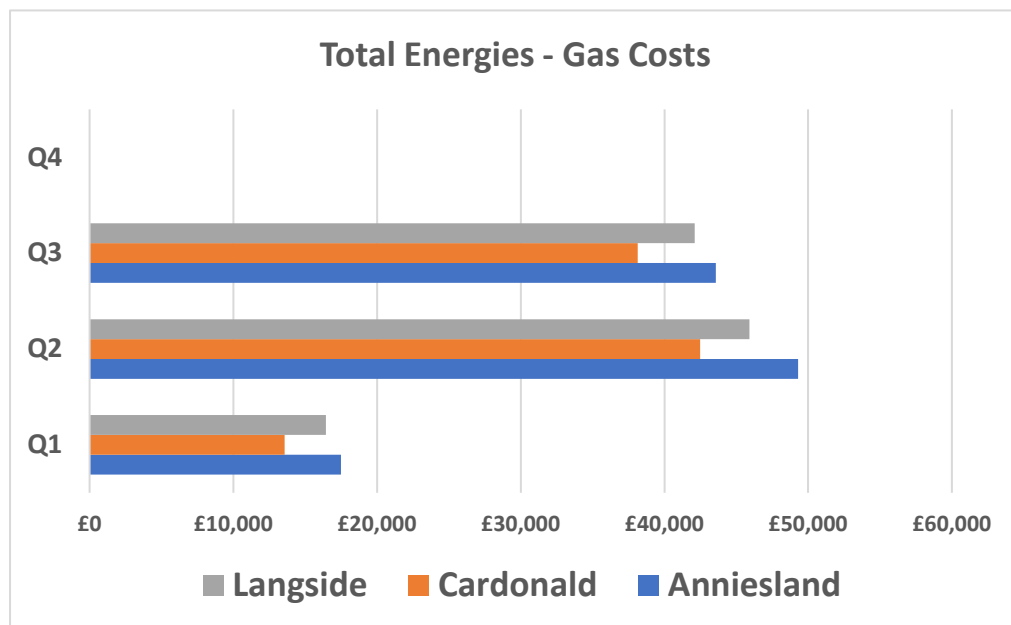
Costs	Anniesland	Cardonald	Langside	Total
Q1	£17,487	£13,573	£16,445	£47,506
Q2	£49,295	£42,478	£45,906	£137,679
Q3	£43,563	£38,136	£42,107	£123,806
Q4	£0	£0	£0	£0

Usage - kwh	Anniesland	Cardonald	Langside	Total
Q1	191,577	165,037	196,634	553,248
Q2	758,504	686,312	723,969	2,168,785
Q3	709,157	636,355	594,054	1,939,566
Q4	0	0	0	0

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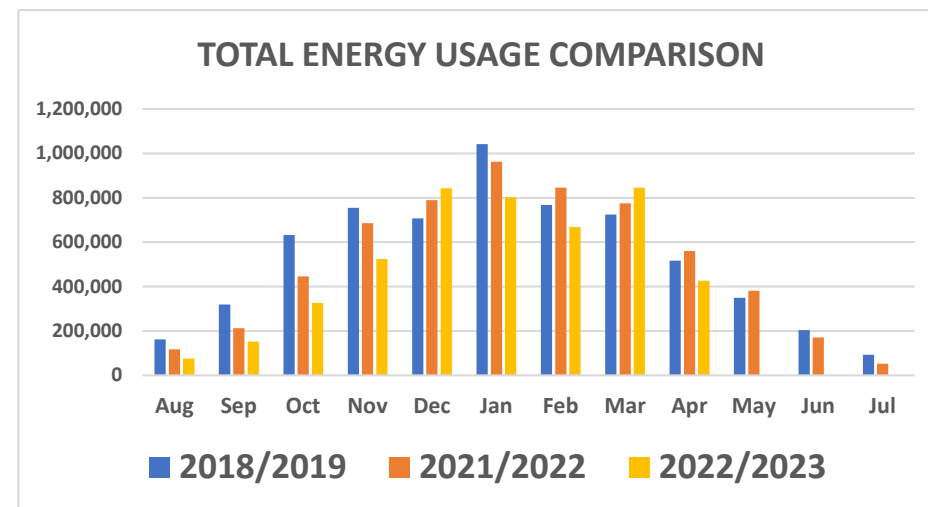
Total Energy – Overview of Consumption -21/22 v 22/23

Anniesland Total Energies	21/22	22/23	Variance	+/- %
Aug	39,556	17,022	-22,534	-57%
Sep	80,053	56,319	-23,734	-30%
Oct	160,928	114,828	-46,100	-29%
Nov	260,947	190,588	-70,359	-27%
Dec	383,969	313,511	-70,458	-18%
Jan	494,888	254,405	-240,483	-49%
Feb	340,604	252,577	-88,027	-26%
Mar	314,669	296,724	-17,945	-6%
Apr	227,624	159,856	-67,768	-30%
May	152,757			
Jun	66,652			
Jul	10,982			

Cardonald Total Energy	21/22	22/23	Variance	+/- %
Aug	50,596	28,438	-22,158	-44%
Sep	73,121	39,826	-33,295	-46%
Oct	129,939	96,773	-33,166	-26%
Nov	204,233	164,359	-39,874	-20%
Dec	178,678	227,689	49,011	27%
Jan	227,550	294,263	66,713	29%
Feb	249,517	255,974	6,457	3%
Mar	225,611	264,602	38,991	17%
Apr	162,051	115,779	-46,272	-29%
May	131,482			
Jun	50,316			
Jul	19,255			

Average reduction - 30%

Average reduction - 10%

Langside Total Energy	21/22	22/23	Variance	+/- %
Aug	27,720	29,702	1,982	7%
Sep	58,974	56,125	-2,848	-5%
Oct	154,985	110,807	-44,178	-29%
Nov	219,779	169,460	-50,319	-23%
Dec	226,749	301,120	74,371	33%
Jan	239,912	253,388	13,476	6%
Feb	255,043	159,173	-95,870	-38%
Mar	234,627	284,854	50,227	21%
Apr	170,639	150,027	-20,612	-12%
May	97,280			
Jun	53,327			
Jul	22,151			

Average reduction - 4%

GCC Total kwh		
Weekends	237,774	5%
Out of Hours	749,151	17%
Core Hours	3,546,256	78%
Total	4,533,181	100%

Overall Consumption %	
Anniesland	36%
Cardonald	32%
Langside	32%

For information – From 1st April 2023 gas rates have decreased by the following:
Average rate – was 0.05p per kwh – new average rate is 0.04p per kwh – **decrease of 20%**
Based on 22/23 kwh consumption, forecasted costs for 23/24 - **£345,207**

Business Stream – Water Usage and Treatment

Business Stream - Water Costs

Business Stream - Water Usage and Waste (M3)
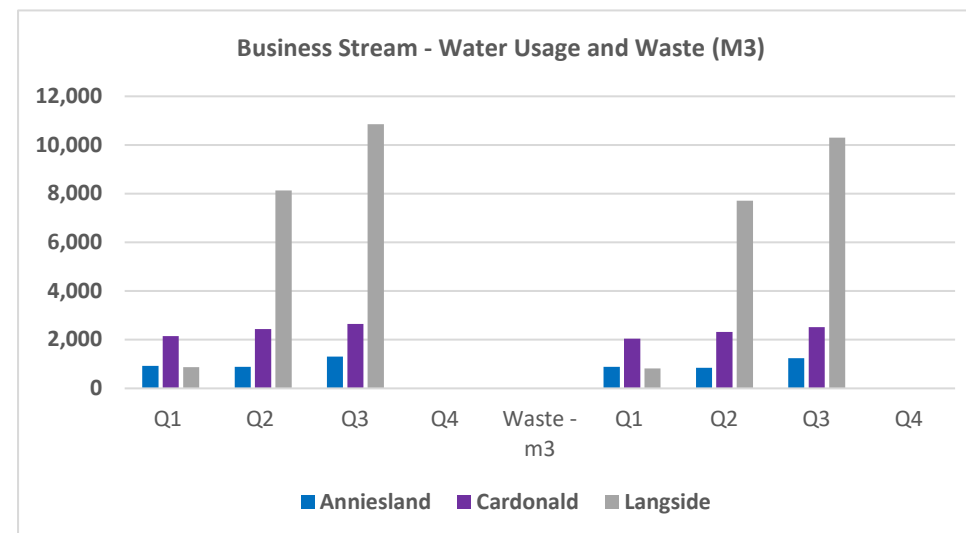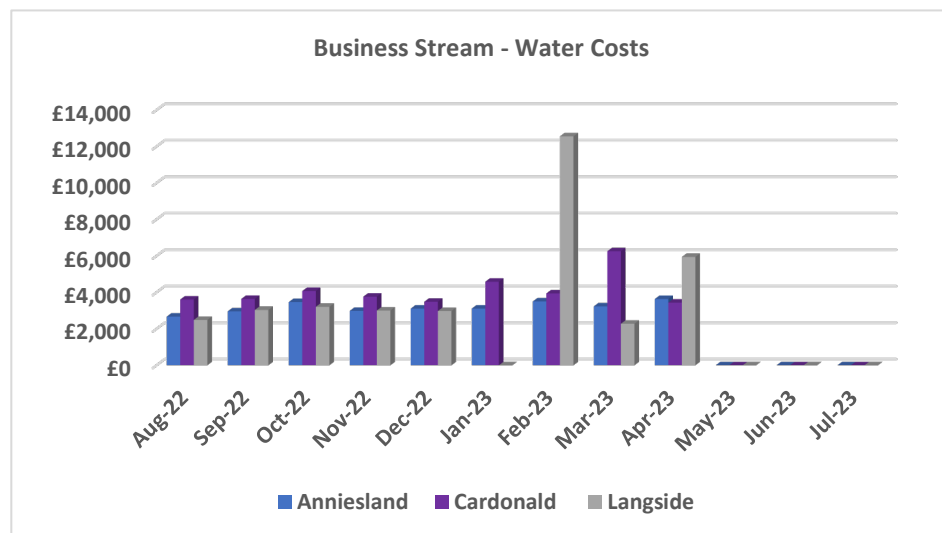
Usage - m3	Anniesland	Cardonald	Langside	Total
Q1	931	2,152	879	**3,962**
Q2	887	2,438	8,138	**11,463**
Q3	1,312	2,643	10,850	**14,805**
Q4				
Total	**3,130**	**7,233**	**19,867**	**30,230**

Waste - m3	Anniesland	Cardonald	Langside	Total
Q1	884	2,044	820	3,748
Q2	843	2,319	7,710	10,872
Q3	1,246	2,514	10,307	14,067
Q4				
Total	**2,973**	**6,877**	**18,836**	**28,687**

Q1	Anniesland	Cardonald	Langside	Total
Water Charges	£700	£1,918	£764	£3,381
Waste Charges	£838	£2,021	£780	£3,640
Fixed Charges	£7,601	£7,462	£7,197	£22,260
Contract Discounts	£64	£80	£11	£155
Grand Total	£9,075	£11,321	£8,730	£29,126
Q2	**Anniesland**	**Cardonald**	**Langside**	**Total**
Water Charges	£764	£2,150	£705	£3,619
Waste Charges	£907	£2,273	£727	£3,907
Fixed Charges	£7,601	£7,462	£6,618	£21,681
Contract Discounts	£65	£83	£10	£158
Grand Total	£9,207	£11,802	£8,040	£29,049
Q3	**Anniesland**	**Cardonald**	**Langside**	**Total**
Water Charges	£1,233	£1,730	£6,846	£9,809
Waste Charges	£1,324	£1,834	£7,349	£10,507
Fixed Charges	£7,886	£7,549	£2,280	£17,715
Contract Discounts	£73	£78	£99	£250
Grand Total	£10,370	£11,035	£16,376	£37,781

Enva – Waste Management:

Annual Tonnage:

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Total Monthly Tonnage - 2016/2017	8.20	21.64	36.15	26.56	17.51	23.88	24.56	31.42	16.71	29.73	33.33	12.61	282.30
Total Monthly Tonnage - 2017/2018	26.49	34.79	33.73	39.36	28.09	26.76	29.84	29.95	36.43	31.63	27.73	25.89	370.68
Total Monthly Tonnage - 2018/2019	45.89	50.52	38.38	38.72	31.89	33.09	35.88	32.70	27.89	38.07	28.93	21.12	423.08
Total Monthly Tonnage - 2019/2020	33.07	33.56	23.70	39.63	18.13	23.03	19.98	23.21	0.00	0.00	0.00	0.00	214.31
Total Monthly Tonnage - 2020/2021	10.87	17.91	16.18	8.35	14.00	1.78	0.00	13.22	14.70	7.51	20.58	8.68	133.78
Total Monthly Tonnage - 2021/2022	14.24	7.58	39.46	19.53	7.83	11.23	19.71	17.35	21.07	9.39	25.05	11.57	204.01
Total Monthly Tonnage - 2022/2023	24.51	29.86	9.46	26.83	7.10	15.57	9.81	11.42	14.12				148.67

Annual Recycling % Per Campus:

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023
Anniesland Campus	65%	73%	70%	85%	87%	97%	95%
Cardonald Campus	61%	71%	73%	84%	90%	99%	97%
Langside Campus	59%	65%	60%	78%	88%	97%	95%

Costs	August	September	October	November	December	January	February	March	April	May	June	July	Total
2016/2017	£4,068	£10,349	£10,265	£9,374	£7,841	£7,766	£8,396	£10,621	£5,764	£10,291	£9,164	£3,534	£97,433
2017/2018	£8,150	£9,590	£9,627	£10,847	£8,022	£7,916	£8,098	£8,668	£9,410	£9,814	£8,047	£4,965	£103,153
2018/2019	£12,263	£11,655	£11,487	£11,364	£7,750	£9,166	£10,087	£10,202	£7,972	£10,581	£7,926	£5,773	£116,225
2019/2020	£9,792	£12,114	£9,156	£11,798	£8,120	£9,165	£8,120	£0	£0	£0	£0	£0	£68,266
2020/2021	£3,915	£4,861	£5,687	£2,546	£3,657	£594	£0	£3,378	£3,520	£3,307	£5,024	£3,436	£39,926
2021/2022	£4,327	£2,680	£8,555	£6,319	£3,704	£4,466	£5,911	£6,022	£6,611	£5465	£6,619	£5356	£65,023
2022/2023	£8,235	£9,112	£4,800	£8,213	£4,221	£5,182	£4,429	£5,338	£4,864				£54,395

Cumulative Emissions Data – Academic Year 2022-2023

2021/2022	(tCO2e)	2022/2023	(tCO2e)		
Q1 - August - October	373	Q1 - August - October	332	-41	-11%
Q2 - November - January	716	Q2 - November - January	625	-91	-13%
Q3 - February - April	658	Q3 - February - April	608	-50	-8%
Q4 - May - July	330	Q4 - May - July	0		
Total	2,077	Total	1,565		

- Homeworking added at 15%
- Staff and student travel to be captured
- Business travel including student trips to be captured and included

Emission Factor Academic Year: 2022/2023 - Quarter: Q3 - February 2023 - April 2023

Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	365,209	361,312	319,540	1,046,061	kWh	0.21233	kg CO2e/kWh	222.1	
Natural Gas	1	709,157	636,355	594,054	1,939,566	kWh	0.18316	kg CO2e/kWh	355.3	
Water - Supply	3	1,312	2,643	10,850	14,805	m3	0.11	kg CO2e/m3	1.6	
Grid Electricity (transmission & distribution losses)	3	365,209	361,312	319,540	1,046,061	kWh	0.01879	kg CO2e/kWh	19.7	
Water - Treatment	3	1,246	2,514	10,307	14,067	m3	0.23	kg CO2e/m3	3.2	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	0	0	0	0	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	4	17	5	26	tonnes	21.29356589	kg CO2e/tonne	0.6	
Refuse Municipal /Commercial /Industrial to Combustion	3	0	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Construction (Average) Recycling	3	2	4	0	6	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	1,656	552	275	2,483	passenger km	0.02684	kg CO2e/passenger km	0.1	College Fleet
Car - petrol (average) miles	1	341	0	0	341	miles	0.280526922	kg CO2e/mile	0.1	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	597	510	415	1,522	miles	0.338721251	kg CO2e/ mile	0.5	College Fleet
Coach	1	0			0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	2,374	2,374	2,374	7,122	km	0.17148	kg CO2e/km	1.2	Taxi on college account
Car - petrol (average) miles	1	4,229	4,229	4,229	12,687	miles	0.280526922	kg CO2e/mile	3.6	Miles claimed (Payroll)
Rail (National Rail)					0	passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)					0	passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3	150	150	150	450	% of total FTEs	0.3000	tCO2e/FTE/annum	0.1	
									608	

Emission Factor Academic Year: 2022/2023 - Quarter: Q2 - November 2022 - January 2022

| Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	365,173	313,762	287,227	966,162	kWh	0.21233	kg CO2e/kWh	205.1	
Natural Gas	1	758,504	686,312	723,969	2,168,785	kWh	0.18316	kg CO2e/kWh	397.2	
Water - Supply	3	887	2,438	730	4,055	m3	0.11	kg CO2e/m3	0.4	
Grid Electricity (transmission & distribution losses)	3	365,173	313,762	287,227	966,162	kWh	0.01879	kg CO2e/kWh	18.2	
Water - Treatment	3	843	2,319	674	3,836	m3	0.23	kg CO2e/m3	0.9	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	1	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	7	21	5	34	tonnes	21.29356589	kg CO2e/tonne	0.7	
Refuse Municipal /Commercial /Industrial to Combustion	3	1	1	0	2	tonnes	21.29356589	kg CO2e/tonne	0.0	
Construction (Average) Recycling	3	1	9	0	10	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	1,595	552	275	2,422	passenger km	0.02684	kg CO2e/passenger km	0.1	College Fleet
Car - petrol (average) miles	1	293	0	0	293	miles	0.280526922	kg CO2e/mile	0.1	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	504	510	415	1,429	miles	0.338721251	kg CO2e/ mile	0.5	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	761	761	761	2,282	km	0.17148	kg CO2e/km	0.4	Taxi on college account
Car - petrol (average) miles	1	1,021	1,021	1,021	3,063	miles	0.280526922	kg CO2e/mile	0.9	Miles claimed
Rail (National Rail)						passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)						passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3	150	150	150	453	% of total FTEs	0.3000	tCO2e/FTE/annum	0.1	
									625	

Emission Factor Academic Year: 2022/2023 - Quarter: Q1 - August 2022 - October 2023

Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	378,666	313,675	287,163	979,504	kWh	0.21233	kg CO2e/kWh	208.0	
Natural Gas	1	188,169	155,185	202,263	545,617	kWh	0.18316	kg CO2e/kWh	99.9	
Water - Supply	3	931	2,152	879	3,962	m3	0.11	kg CO2e/m3	0.4	
Grid Electricity (transmission & distribution losses)	3	378,666	313,675	287,163	979,504	kWh	0.01879	kg CO2e/kWh	18.4	
Water - Treatment	3	884	2,044	820	3,748	m3	0.23	kg CO2e/m3	0.9	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	0	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	7	22	9	38	tonnes	21.29356589	kg CO2e/tonne	0.8	
Refuse Municipal /Commercial /Industrial to Combustion	3	1	3	1	4	tonnes	21.29356589	kg CO2e/tonne	0.1	
Construction (Average) Recycling	3	1	16	0	17	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	793	118	428	1,339	passenger km	0.02684	kg CO2e/passenger km	0.0	College Fleet
Car - petrol (average) miles	1	125	0	0	125	miles	0.280526922	kg CO2e/mile	0.0	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	894	1,286	728	2,908	miles	0.338721251	kg CO2e/ mile	1.0	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	883	883	883	2,649	km	0.17148	kg CO2e/km	0.5	Taxi on college account
Car - petrol (average) miles	1	2,546	2,546	2,546	7,638	miles	0.280526922	kg CO2e/mile	2.1	Miles claimed
Rail (National Rail)						passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)						passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3	150	150	150	450	% of total FTEs	0.3000	tCO2e/FTE/annum	0.1	
									332	

Scope 1 – All Direct Emissions from the activities of an organisation or under their control. Including fuel combustion on site such as gas boilers, fleet vehicles and air-conditioning leaks.

Scope 2 – Indirect Emissions from electricity purchased and used by the organisation. Emissions are created during the production of the energy and eventually used by the organisation.

Scope 3 – All Other Indirect Emissions from activities of the organisation, occurring from sources that they do not own or control. These are usually the greatest share of the carbon footprint, covering emissions associated with business travel, procurement, waste, and water.

Emissions - Currently Measuring			
	Scope 1 Direct	Scope 2 Indirect	Scope 3 Indirect
College Fleet	√		
Natural Gas	√		
Grid Electricity Generation		√	
Grid Electricity Losses			√
Water - Supply			√
Water - Waste			√
Waste - Produced	√		
Homeworking			√
Staff & Student Commuting			MEASUREMENT TOOL / FTN's
Business Travel			
Course Travel			
Purchased Goods			
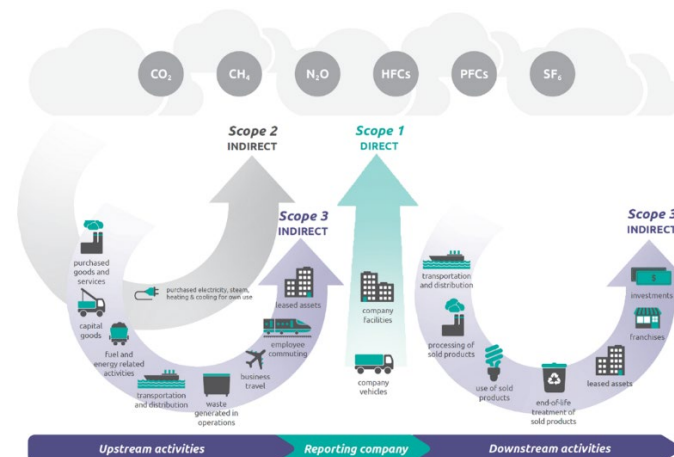
AUDIT COMMITTEE MEETING

Date of Meeting	31 May 2023
Paper Title	Glasgow Clyde College Cyber Security Posture
Action	For Discussion
Prepared by	Scott Renton, Head of ICT
Agenda Item	23.30
Status	Disclosable

1   PURPOSE OF THE REPORT

1.1   To provide an updated report on the College's Cyber Security posture.

2   ACTION FOR THE BOARD

2.1   Members of the Audit Committee are invited to note this paper.

3   Cyber Security Update

82% of Colleges have suffered Security breaches in the last 12 months

The Government's 2023 Cyber Security Breaches Survey showed that colleges (82%) and universities (85%) were most likely to identify breaches or attacks. However, only 41% of primary and 63% of secondary schools have identified breaches or attacks in the last 12 months.

Schools and colleges face phishing attacks, with almost 92% of colleges and universities (100%) identifying phishing attacks in the last 12 months.

We have had no major incidents at Glasgow Clyde College in recent months. The only issues we have faced have been the usual phishing emails and the odd virus which we have quickly resolved.

Glasgow Clyde College Passwords

To strengthen our approach to passwords, we've agreed at SLT to move to a min length requirement of 16 characters and to encourage to the use of pass phrases, e.g. three random words and to no longer force a password change. This approach is based on guidance from the National Cyber Security Centre (NCSC) to improve our security posture.

Cyber Insurance

This was renewed mid-Dec 2022 through Education Protect Scotland Ltd Insurance Brokers and is a tried and tested policy with over 100 Colleges using this particular policy. It had also been used 14 times at the point of cover, to give further reassurance that it met all of our requirements should be have an incident.

3.1 <u>Cyber Essentials Pathways Pilot</u>

Following on from the UCISA Open Members Meeting - Changes to Cyber Essentials from April 2023 (21 February 2023) please see below a summary of the Cyber Essentials Pathways Project provided by NCSC:-

Organisations with large and/or complex IT infrastructures can struggle to comply with all aspects of the five Cyber Essentials Technical Controls. During 2021, the NCSC commissioned research into the issues that larger and higher education organisations are having in achieving certification. This research revealed that there was significant potential in investigation of alternative routes to certification: development of a route that is outcome-based, that retains the independent testing element and allows certification without de-scoping considerable elements of an IT estate. The result is the Cyber Essentials Pathways Pilot that will properly investigate the options around alternative routes to achieving – and demonstrating - the outcomes of the five technical controls.

Pathways will require an organisation to fully understand their networks, what their vulnerabilities are and the associated risks of internet-facing commodity attacks. They will need to undergo independent testing to establish that they have implemented the necessary mitigations and to prove that those mitigations demonstrate the same level of cyber security assurance as the technical controls are designed to achieve. This will include adversary simulation testing against a commodity internet facing threat scenario.

Due to the need for assessors to simulate attacks to test the alternative mitigations, and the inevitable additional time and resource required, the Pathways approach will almost certainly be more expensive than a standard Cyber Essentials Plus assessment, therefor part of the project work will also be to establish indicative costings to an organisation of adopting a Pathways approach. This will help inform decisions on whether therefore Pathways is commercially viable and feasible to operate at scale.

The pilot, carried out in partnership with IASME, involves five CE Certification Bodies and ten pilot organisations, two of which are Universities known to UCISA (Newcastle and University of Bristol). We are currently at the point where testing has now commenced, or been scheduled, with several of the organisations. We are optimistic that many tests will have been completed by end of March and that all testing is completed by mid-end April 2023. Following that, analysis of the testing outcomes reports will be carried out by both IASME and NCSC, collaborative discussions held and options for the way forward considered.

4   RISKS

4.1

Most affected industries

Reported enterprise malware encounters in the last 30 days

🎓 **Education**

Show all industries >

Devices with encounters:

7,404,183 (80.37%)

Microsoft Security – Global Threat Intelligence

(May 2023: 80.37% and 7,404,183 devices)
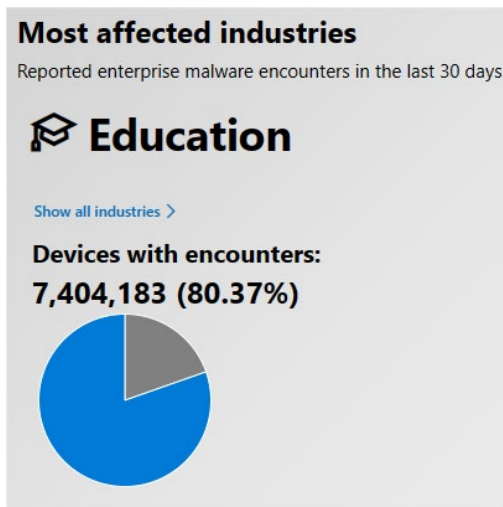
Top threats:

- **Adware:Win32/DealPly!MSR**
- **Backdoor:MSIL/AsyncRAT.K!MTB**
- **Backdoor:PHP/Webshell.S**
- **Backdoor:Win32/Xtrat**
- **Exploit:PHP/AdmisPassShell**

Prevalence and impact of cyber security breaches and attacks

- All types of education institutions are more likely to have identified cyber security breaches or attacks in the last 12 months than the average UK business.
- The proportion of education institutions experiencing breaches and attacks is in line with last year, in contrast to the decline seen for businesses.
- Further education and higher education institutions are more likely to experience breaches and attacks than schools, and to experience a wider range of attack types, such as impersonation, viruses or other malware, and denial of service attacks.
- Higher education institutions are more severely affected than schools. Six in ten of the higher education institutions that identified any breaches or attacks report losing money or data or having compromised accounts used for illicit purposes as a result.

Quantitative survey

Ipsos carried out a random probability survey of education institutions from 27 September 2022 to 18 January 2023. It included:

- 241 primary schools
- 217 secondary schools
- 44 further education colleges
- 52 higher education institutions.

All institutions were offered both a telephone and online survey. The majority of the primary schools (97%) and secondary schools (94%) in the sample took part by phone. By contrast, the majority of sampled colleges (59%) and universities (79%) took part online.

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

- N/A

Glasgow Clyde College Audit Committee Schedule of Work 2023/24

Four meetings in each annual academic session

27 SEPTEMBER 2023
For Discussion / Decision
Systems of Internal Control
Internal Audit Plan for 2023/24 and beyond
Governance and Risk Management
College Strategic Risk Register
Climate Action Plan Report
Data Protection Update
For Information/ Noting
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
22 NOVEMBER 2023 (Langside)
For Discussion / Decision
Systems of Internal Control
Final Internal Audit Annual Report 2022/23
Draft Annual Report from Audit Committee to Board of Management
Business Process Review - Update (J Rafferty to attend)
Financial Reporting
Draft Annual Financial Statements for year ending 31 July 2023
External Audit Annual Report for year ending 31 July 2023
Key Accounting Judgements (incl report on going concern)
Student Activity Data Audit Annual Report 2022/23
Student Support Funds Audit Annual Report 2022/23
Governance and Risk Management
College Strategic Risk Register
Climate Action Plan Report
Cyber Security Update
For Information/ Noting
Internal and External Audit Rolling Action Plan
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
National Fraud Initiative 2022/23 Exercise
Private meeting with internal and external auditors
Updates from SFC (if available)
Audit Committee Schedule of Work

6 MARCH 2024
For Discussion/ Decision
Systems of Internal Control
Internal Audit Reports as per Plan
Internal Audit 2023/24 Plan Progress
Governance and Risk Management
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Data Protection Update
For Information/Noting
College Assurance Framework Update
Internal & External Audit Rolling Action Plan
Audit Scotland Fees
Updates from SFC (if available)
Audit Committee Schedule of Work
29 MAY 2024
For Discussion/Decision
Systems of Internal Control
Internal Audit Reports as per Plan
Internal Audit Plan 2023/24 Progress and Plan for 2024/25
College Assurance Framework/Certificate of Assurance
Financial Reporting
External Audit Planning Memorandum for 2024/25
Approval of Accounting Policies
Governance and Risk Management
College Strategic Risk Register
Climate Action Plan Report
Fraud Response Plan
Cyber Security Update
For Information/Noting
Internal & External Audit Rolling Action Plan
Updates from SFC (if available)
Audit Committee Schedule of Work