

Audit Committee

**Wednesday 22 November 2023 at 4.30pm
Boardroom, Langside Campus**

AUDIT COMMITTEE

The Audit Committee meeting will be held on Wednesday 22 November 2023 at 4.30pm (Langside Campus).

AGENDA

23.47	Welcome and Apologies			D Watt
23.48	Declarations of Interest			D Watt
Minutes of Previous Meeting				
23.49	Draft Minute of the Audit Committee meeting 27 September 2023	P	D	D Watt
23.50	Matters Arising – Action Grid	P	D	D Watt
Items for Discussion/Decision				
Systems of Internal Control				
23.51	Final Internal Audit Annual Report 2022/23	P	D	Henderson Loggie
Financial Reporting				
23.52	Draft Annual Financial Statements for year ending 31 July 2023	P	ND	T Elliott
23.53	Key Accounting Judgements	P	D	T Elliott
23.54	Draft External Audit Annual Report for year ending 31 July 2023	P	ND	Audit Scotland
23.55	2022/23 Student Activity Data Audit Report	P	D	Henderson Loggie
23.56	2022/23 Student Support Funds Audit Report	P	D	Henderson Loggie
Governance and Risk Management				
23.57	Draft Annual Report from Audit Committee to Board of Management	P	ND	D Watt
23.58	Cyber Security Risks	P	ND	S Renton
23.59	Climate Change Action Plan	P	D	T Elliott
Items for Information/Noting				
23.60	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
23.61	Strathclyde Pension Fund Actuarial Valuation Report July 2023 – Accounting Assumptions	P	ND	T Elliott
23.62	National Fraud Initiative 2022/23 exercise	P	D	T Elliott
23.63	Audit Committee Schedule of Work 2023/24	P	D	K Mavor
23.64	Private Meeting with Internal and External Auditors	V		D Watt
23.65	Any Other Business			

AUDIT COMMITTEE MEETING

Date of Meeting:	22 November 2023
Paper Title:	Final Internal Audit Annual Report 2022-23
Action:	Discussion
Prepared by:	Henderson Loggie, Internal Auditors
Agenda Item:	23.51
Status:	Disclosable

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this paper is to submit to the Committee for discussion the Internal Audit Annual Report for 2022/23.

2. ACTION FOR THE COMMITTEE

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

3. BRIEF BACKGROUND INFORMATION

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.

As part of the internal audit activity, the auditor is required to provide a summary of the work undertaken in the closing financial year which provides an overview of the work undertaken including their conclusions and recommendations.

As well as summarising the internal audit work completed during the year, Henderson Loggie have provided their overall opinion on page 2 of the report which concludes that the College has adequate and effective arrangements for risk management, control and governance and proper arrangements are in place to promote and secure Value for Money. This is based on the work undertaken in the year and in the previous years since the initial appointment.

All of the internal auditor's work conducted in 2022/23 assessed systems as either 'Good' or 'Satisfactory' and provided an unqualified audit opinion. However an observation was referred to in the Education Maintenance Allowance (EMA) year-end return report which related to a minor over-claim in 2022/23 of £480 which was corrected by the College after the year end.

4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

Annex No: 23.51A - the Internal Audit Annual report for 2022/23 prepared by Henderson Loggie.

5. RISKS

- 5.1 The internal audit plan reporting is part of the overall College internal control mechanism which is within the College's risk management framework.

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

N/A

Glasgow Clyde College

Annual Report to the Board of Management and Principal on the Provision of Internal Audit Services for 2022/23

Internal Audit report No: 2023/11

Draft issued: 6 November 2023

Final issued: 8 November 2023



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Annual Report and Opinion

Introduction

- 1.1 We were re-appointed in July 2021 as internal auditors of Glasgow Clyde College ('the College') for the period 1 August 2021 to 31 July 2024, with a College option to extend for a further 24 months. This report summarises the internal audit work performed during 2022/23.
- 1.2 Following our re-appointment, a Strategic Plan was formulated, covering the three-year internal audit cycle from 2021 to 2024. The preparation of the Strategic Plan involved dialogue with management and a review of various College documents, previous internal audit reports and the College's Strategic Risk Register. The Audit Committee discussed the first iteration of the Strategic Plan at its meeting on 29 September 2021, and this was subsequently approved at the Committee meeting on 24 November 2021.
- 1.3 The annual operating plan for 2022/23 showed two changes to the allocation set out in the original Strategic Plan. Following discussion at the Audit Committee meeting on 25 May 2022 the proposed four-day review of Environmental Sustainability was deferred to 2023/24 to allow more time for progress to be made on agreed planned activity in this area. In its place, a five-day review of Student Fees and Contracts / Registry was brought forward from 2023/24 into the 2022/23 programme.
- 1.4 The reports submitted for the year are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3. The work delivered this year is in line with the approved Annual Plan 2022/23.
- 1.5 An analysis of time spent against budget is at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent, risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
 - Confirm our independence;
 - Provide information about the year's activity and the work planned for next year in this report; and
 - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
 - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
 - Ensuring compliance with best professional practice, in particular the PSIAS;
 - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
 - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
 - Annual completion of a checklist to confirm PSIAS compliance.



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

- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted in March 2019, when we were part of the MHA network, included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.
- 1.9 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in May 2023, confirms that our service is independent of the College and continues to comply with the PSIAS.

Significant Issues

- 1.10 All work conducted in 2022/23 assessed systems as 'Good' or 'Satisfactory', or provided an unqualified audit opinion on College returns, and there were therefore no significant issues identifying major internal control weaknesses arising from our internal audit work. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.

Opinion

- 1.11 In our opinion, the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2022/23 and in the prior years since our initial appointment.



Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1 / High	Priority 2 / Medium	Priority 3 / Low
2023/01	Internal Audit Annual Plan 2022/23	N/A	-	-	-	-
2023/02	Student Engagement / Student Association	Good	-	-	-	-
2023/03	Cyber Security	Satisfactory	4	-	2	2
2023/04	Student Fees	Good	-	-	-	-
2023/05	VLE Platform	Good	2	-	-	2
2023/06	Performance Reporting / KPIs	Good	3	-	-	3
2023/07	BYOD	Satisfactory	2	-	1	1
2023/08	Follow-Up Reviews	N/A	15 recommendations required further action (Note 1)	4	4	7
2023/09	2022/23 Student Activity Data	Audit opinion unqualified	-	-	-	-
2023/10	2022/23 Student Support Funds	FE – unqualified HE – unqualified but observation made EMA – unqualified but observation made	2	-	-	2

Note 1: The recommendations requiring further action in report 2023/08 – Follow-Up Reviews included 4 High priority, 2 Medium priority and 2 Low priority improvement action points identified from two Business Process Reviews undertaken during 2021/22. All of the identified actions were designed to enhance efficiency and effectiveness and no control issues were identified during our reviews that would subject the College to material or significant risk.



Internal Audit Annual Report 2022/23

Overall gradings are defined as follows:

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

Recommendation grades are defined as follows:

Priority 1	Issue subjecting the 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.



Summary of Results and Conclusions

2023/01 – Internal Audit Annual Plan 2022/23

Final Issued – September 2022

The purpose of this document was to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2023. The plan was based on the proposed allocation of audit days for 2022/23 set out in the Internal Audit Strategic Plan 2021 to 2024, which was presented to the Audit Committee and approved at its meeting on 24 November 2021 (although refer to paragraph 1.3 above for changes from the initial Strategic Plan assignments).

The outline scope and objectives for each audit assignment to be undertaken during 2022/23, together with the proposed audit approach, were arrived at following discussion with some College managers to prepare the initial draft which was then reviewed by the Principal and Vice Principal Resources and College Development. The outline scopes were refined and finalised after discussion with responsible managers in each audit area.



2023/02 – Student Engagement / Student Association

The scope of this audit was to review the College's student engagement activities, including the link with the Student Association.

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

Strengths

The audit identified the following areas of good practice:

- A student experience strategy was in place as part of the College's Strategic Plan that covered student engagement and working in partnership with the Student Association.
- Investment in staff to support the Student Association had been made over the last few years to improve the quality of service.
- There was ongoing engagement between the Assistant Principal Student Experience and the Student Association President.
- The Student Association Coordinator helped ensure smooth transitions in Student Association operations for all incoming and outgoing incumbents.
- The Student Association President and Vice Presidents met with the student representatives each term to discuss the key issues which their peers are facing.
- Additional support services such as Mental Health and Equality and Diversity monitored their engagement to ensure they were providing adequate services to meet demand.
- The Student Association President and Vice Presidents documented the events that they held and groups that they facilitated with students, which was monitored by the Assistant Principal Student Experience on a weekly basis.
- The Student Association President sat on the College Board to help implement any initiatives that may improve the student experience.
- The President also sat on the Glasgow Colleges Regional Board, which was attended by the Chairs and Principals of the three Glasgow colleges, and this allowed for sharing of skills and knowledge that could be applied within the College.

Final Issued – February 2023

The specific objectives of our audit were to obtain reasonable assurance that:	
1. A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis.	Good
2. Student engagement is monitored and evaluated on a regular basis.	Good
3. There is evidence of student engagement outcomes influencing planning and decision making.	Good
4. Adequate resources are allocated to student engagement activities, including the Student Association.	Good
5. Training and support is provided to staff and students where necessary.	Good
Overall Level of Assurance	Good



2023/02 – Student Engagement / Student Association (continued)

Strengths (continued)

- Sub-Committee meetings were attended by representatives from the Student Association to ensure they had a presence across the College.
- The Executive Management Team (EMT) met with the Student Association Team and the Assistant Principal Student Experience every 4 – 6 weeks, from which they could obtain feedback for improvements.
- A full-time counselling service was provided by the College to allow students to discuss their mental wellbeing.
- Induction training was in place for the incoming Student Association sabbatical team to help ensure that they had an understanding of their responsibilities and the procedures in place.

Weaknesses

- Our audit did not identify any significant control weaknesses.



2023/03 – Cyber Security

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

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

Strengths

Throughout our review we observed examples of good practice, and we welcomed the willingness of staff to assist our review and to seek ways to improve security within the organisation. We concluded that, overall, the College exhibited a strong awareness of cyber security risks and impacts, and that the control environment demonstrated good practice with many of the expected cyber security controls, for an organisation of this size and complexity. These included:

- a risk management regime had been established, which included identifying information / cyber security as key strategic risks, and there were structures in place which acted as appropriate bodies for evaluating and monitoring information security risks within the College.
- regular security reviews were conducted of the College ICT environment which included vulnerability scans of the firewall and internal network to identify vulnerabilities and exploits.
- a baseline security build for workstations, servers, firewalls, and routers was in place.
- hardware and software inventories had been created.
- processes were in place for applying updates and patches to all devices connected to the network.
- the ICT architecture protected the network through use of firewalls and segregation prevented direct connections to untrusted external services and protected internal IP addresses.
- management of user accounts was linked to the organisation's starter, leaver and change of role procedures.

Final Issued – February 2023

The objective of our audit was to obtain reasonable assurance that:	
1. The internal controls in place, which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance on how security should be managed by both the ICT department and users, is in line with the NCSC 10 Steps to Cyber Security guidance.	Satisfactory
Overall Level of Assurance	Satisfactory



2023/03 – Cyber Security (Continued)

Strengths (Continued)

- administrator access to network components was carried out over dedicated network infrastructure and secure channels using communication protocols that supported encryption.
- data in transit was protected through encryption and secure communication channels.
- network hardware / endpoints were protected by an antivirus solution, which automatically scanned for malware.
- good practice controls in user authentication were being maintained which supported remote working for users whilst maintaining the security of the ICT infrastructure.
- The College subscribed to HE/FE Shared Technology & Information Services (HEFESTIS) which provided the College with access to information security expertise and advice and guidance on the latest cyber threats and development of policies and procedures.

Weaknesses and Opportunities

Using the latest guidance available from the NCSC we identified opportunities where controls could be strengthened. Implementation of the recommendations raised would reduce the College's current risk position and would enhance the College's ability to manage cyber security risks on an on-going basis.

The overall report grade of 'Satisfactory' was largely impacted by the lack of mandatory cyber security training for staff included within the staff induction and lack of cyber security guidance for students as part of the enrolment processes (and by extension there was no programme of refresher training in place, particularly for staff). At the time of our audit there were no mechanisms in place to formally measure the effectiveness of the College's cyber security communications to staff. Having in place both a programme of mandatory training for staff and the means to test the effectiveness of cyber training would have resulted in the overall grading of the report being elevated to 'Good'.



2023/04 – Student Fees

The main purpose of this review was to ensure that the policies, procedures and processes in place within MIS and Finance for recording, processing, invoicing and receipt of student fees are functioning effectively.

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

Strengths

- Enrolment was completed online before the data was imported into UNIT-e (the MIS system). MIS staff checked the data for accuracy at the enrolment stage;
- Where a student was not paying their own fees, supporting evidence should be provided to MIS staff. For example, a confirmation letter from SAAS, fee waiver evidence, or authorisation from an employer to charge them for the fees. Until this information had been provided, the student would be set to 'pre-enrolled' status on UNIT-e. Students who had provided the required evidence, or who had been invoiced, could then have their status changed to 'current';
- The College's finance system, TechnologyOne (Tech1), drew data directly from UNIT-e, although this process did not apply for all enrolments (such as for Flexible Workforce Development Fund (FWDF) enrolments and instances where training was invoiced as a group). Separate processes were in place to ensure that this income was received;
- For a sample of enrolments, we were able to confirm that the fee charged agreed to the College's tuition fees table for 2022/23, Commercial Course Portfolio for 2022/23, or to FWDF training contracts. We also agreed the fee income into Tech1 or confirmed that this was in process;
- The introduction of the Tech1 finance system had allowed the College to automate some of the processes around debt management that were previously manual tasks. Namely, Tech1 was capable of generating and issuing automatic reminder notices, on a set schedule, to students with outstanding debt; and
- We tested a sample of student debts to ensure that invoices had been aged correctly and that appropriate follow-up action had been taken and this testing proved satisfactory.

Weaknesses

- No significant weaknesses were noted from the work performed.

Final Issued – March 2023

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



2023/05 – VLE Platform

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

Strengths

- The College's digital learning arrangements were robust and in line with the status of transform / elevate in comparison to JISC's Digital Evaluation Model;
- There was a culture of continuous improvement established to ensure any issues were identified promptly using data analytics from Canvas and tailored support provided to academic staff where necessary by the eLearning team;
- Digital technology was 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 were 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 were SMART (specific, measurable, attainable, realistic and timebound) and aligned to the College's Strategic Plan 2022- 2025 and the sub strategies noted above;
- There was dedicated resource established to embed the use of the VLE, Canvas, through the eLearning team. It provided tailored support for staff and general eLearning training programmes for staff and students;
- To ensure that it maintained awareness of current good practices and future technology to support learners, the College was a member of the Blended Learning Consortium. The consortium shared good practices on learning resources for further education and actively reviewed changes in technology for curriculum needs. Meetings were 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 were established for the main platforms sample tested: Canvas, ClickView and Microsoft Teams;

Final Issued – May 2023

The objective of our audit was to obtain reasonable assurance that:	
1. The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience.	Good
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
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



2023/05 – VLE Platform (continued)

Strengths (continued)

- Digital needs of the curriculum were identified through self-evaluation and the curriculum planning processes that were reviewed by the CAP Meeting. The Student Association was 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, were operating effectively to ensure that issues experienced by staff or students were reported by staff promptly and acted upon. For Canvas, any trends were 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 had 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 was captured through the Early Impressions Survey, annual Student Satisfaction Survey, and class focus groups. Actions from the review of survey results were brought into local operational plans for eLearning.

Opportunities for Improvement

- Canvas was 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 could 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 had 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.



2023/06 – Performance Reporting / KPIs

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

Strengths

- The Board of Management; Board sub-Committees; and College management had all identified their information requirements and the feedback gathered from our interviews confirmed that the performance management information was received in a range of ways that were considered adequate to meet the needs of the various stakeholder groups;
- We observed that there was a comprehensive range of financial and non-financial reporting available to the SLT and Board sub-Committees, which allowed for effective forecasting or assessment of trajectories, where appropriate;
- Student performance and teaching and learning quality performance monitoring had been enhanced through the use of dashboards, developed in Power BI, allowing real time review and decision making; and
- Work was 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;

Final Issued – May 2023

The objective of our audit was to obtain reasonable assurance that:	
1. The management information needs of users have been identified and the information provided meets those needs	Satisfactory
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: <ul style="list-style-type: none"> • 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



2023/06 – Performance Reporting / KPIs (*continued*)

Opportunities for Improvement (continued)

- The term “KPI” had 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 linked to in excess of 60 targets, which required 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 defined the processes, systems, and data sets used to measure the KPIs were not defined in the documentation reviewed, in a way which ensured transparency around the appropriateness of the performance metrics and the efficacy of the performance results.



2023/07 - BYOD

This audit considered whether the BYOD (Bring Your Own Device) initiative in its current form is the best use of resources and is being appropriately managed.

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

Strengths

- The College had developed an ICT infrastructure which supported and enabled the use of BYOD;
- The College had developed a range of initiatives to support student ICT requirements, including BYOD, fixed ICT estate within computer suites and libraries, class in a box, laptops, and access to financial support through bursaries and student support funds;
- Students were not able to access the systems and services that were located on the College's physical network, or cloud hosted business systems. BYOD devices could connect to the College website and internet via the WiFi infrastructure, which had been segregated into separate environments for staff, students, and guests to provide an additional layer of protection. Student and guest WiFi environments could only access the internet; and
- To mitigate the risks associated with BYOD devices, the College had implemented, or was 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 had 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 supported the use of BYOD, there was no policy in place that provided definitive guidance on the management and use of devices, and set out the respective responsibilities of students and the College ICT team; and

Final Issued – May 2023

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. there is a formal BYOD Policy in place which clearly sets out respective responsibilities for all parties.	Requires Improvement
2. there is a process in place to control the issue and return of laptops and other IT devices provided to students.	Good
3. an exercise has been conducted to identify the number of BYOD users and to forecast demand on College services.	Satisfactory
4. the College's IT Support resource is configured to effectively deliver the IT support required to sustain BYOD devices across all campuses.	Satisfactory
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
6. there are sufficient wireless access points across all campuses to allow all users to obtain and maintain access via their individual devices.	Good
7. information security risks relating to the management of BYOD devices have been identified and effectively mitigated.	Good



2023/07 – BYOD (Continued)

Weaknesses and Opportunities (Continued)

- There was a clear benefit in providing BYOD support to students to ensure that the student experience was 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 reduced 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 continued 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 had not been achievable for 2022/23. Re-instatement of the service in future years was dependent on the availability of sufficient funding from the SFC, College resources, or the Glasgow Clyde Education Foundation.

Overall Level of Assurance

Satisfactory



2023/08 – Follow-Up Reviews

Final Issued – September 2023

As part of the Internal Audit programme at the College for 2022/23 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2022/23 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding. These were:

- 2022/08 – Follow-Up Reviews 2021/22;
- 2022/06 – Teaching Staff Utilisation Business Process Review;
- 2022/07 – Teaching Space Management / Room Utilisation Business Process Review;
- 2023/03 – Cyber Security;
- 2023/05 – Curriculum – VLE Platform;
- 2023/06 – Performance Reporting / KPIs; and
- 2023/07 – BYOD.

Internal audit reports 2022/09 – 2021/22 Student Activity Data, 2022/10 – Student Support Funds 2021/22, 2022/11 – Annual Report 2021/22, 2023/01 – Annual Plan 2022/23, 2023/02 – Student Engagement / Student Association and 2023/04 – Student Fees did not contain any recommendations and as a result no follow up work was carried out for these reports.

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

The College had made some progress in implementing the recommendations followed-up as part of this review with 12 of the 24 recommendations that were past their due date being categorised as 'fully implemented'. Nine recommendations were assessed as 'partially implemented' and three as showing 'little or no progress made'. Three recommendations were not past their agreed completion date.

The three recommendations showing 'little or no progress made' were from report 2023/03 – Cyber Security and relate to training. Action was planned to address these recommendations, with a revised completion date of 30 November 2023.



Internal Audit Annual Report 2022/23

2023/08 – Follow-Up Reviews (continued)

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

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2022/08 – Follow-Up Reviews 2021/22	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	3	1	-	-	-
Total		4	3	1	-	-	-
2022/06 - Teaching Staff Utilisation Business Process Review	High	2	1	1	-	-	-
	Medium	1	-	1	-	-	-
	Low	2	1	1	-	-	-
Total		5	2	3	-	-	-
2022/07 - Teaching Space Management / Room Utilisation Business Process Review	High	4	1	3	-	-	-
	Medium	1	-	1	-	-	-
	Low	2	1	1	-	-	-
Total		7	2	5	-	-	-
2023/03 – Cyber Security	1	-	-	-	-	-	-
	2	2	-	-	2	-	-
	3	2	1	-	1	-	-
Total		4	1	-	3	-	-
2023/05 – Curriculum – VLE Platform	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	2	-	-	-	-
Total		2	2	-	-	-	-
2023/06 – Performance Reporting / KPIs	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	-	-	-	3	-
Total		3	-	-	-	3	-
2023/07 – BYOD	1	-	-	-	-	-	-
	2	1	1	-	-	-	-
	3	1	1	-	-	-	-
Total		2	2	-	-	-	-
Grand Totals		27	12	9	3	3	-



2023/09 – 2022/23 Student Activity Data

Final Issued – November 2023

In accordance with the Credits Audit Guidance, we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

Our report was submitted to the SFC on 9 October 2023. We reported that, in our opinion:

- 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
- we can provide reasonable assurance that the FES return is free from material misstatements.

No issues were identified from our audit testing for 2022/23 that required a recommendation for improvement to be made.



2023/10 – 2022/23 Student Support Funds

Final Issued – November 2023

For the 2022/23 academic year three specific fund statements were required for audit:

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

We were able to certify all fund statements for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to SAAS enclosing the audited Higher Education Discretionary and Childcare Fund Return we noted one observation arising from our audit work: The College has a separate bank account into which the Higher Education Discretionary Funds received from SAAS are paid into however this account is not interest bearing. All payments to students are made from the College's main bank account and funds are transferred between the two accounts as required. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and these accounts do not pay interest.

An observation was made in our Auditors' Report for the Education Maintenance Allowance Return. Total Education Maintenance Allowance maintenance payments of £286,620 were made by the College in the year-ended 31 July 2023 compared with £287,100 included in the monthly returns and year-end statement after adding back £2,040 deducted in the September and October 2022 monthly returns to correct a 2021/22 overclaim. The difference of £480 relates to an overclaim in 2022/23, which was adjusted by the College in the monthly return for October 2023.

The report used by the College for end-of-month Education Maintenance Allowance returns excluded any BACS rejections. This worked for immediate BACS rejections that occurred when payments were made however it did not take into account any bounce-backs that came in later in the month. One student was affected by this giving rise to the error. We recommended that the College should ensure that all BACS rejections are accounted for on end-of-month Education Maintenance Allowance returns.

A second recommendation was made in our report in relation to a Bursary course expenses disclosure issue that impacted one course. We recommended that this be resolved with the Tequios software supplier, and all course expenses paid to students are disclosed as Study Expenses on the FES.



Time Spent – Budget v Actual 2022/23

	Report number	Planned days	Actual days feed	Days to fee at Nov 2023	Days to spend / WIP	Variance
Student Experience						
<i>Curriculum – VLE platform</i>	2023/05	6	6	-	-	-
<i>Student engagement / Students Association</i>	2023/02	4	5	(1)	-	-
Financial Issues						
<i>Student fees and contracts / registry</i>	2023/04	5	5	-	-	-
Organisational Issues						
<i>Performance reporting / KPIs</i>	2023/06	5	5	-	-	-
Information and IT						
<i>Cyber security</i>	2023/03	5	5	-	-	-
<i>BYOD</i>	2023/07	5	-	5	-	-
Other Audit Activities						
Credits audit	2023/09	7	-	7	-	-
Student Support Funds	2023/10	6	-	6	-	-
Management and Planning)	2023/01 & 2023/11	5	4	1	-	-
External audit / SFC)						
Attendance at Audit Committee)						
Follow-up reviews	2023/08	2	-	2	-	-
Total		<u>50</u> =====	<u>30</u> =====	<u>20</u> =====	<u>-</u> =====	<u>-</u> =====



Operational Plan for 2023/24

- 5.1 Following our re-appointment as internal auditors for the period 1 August 2021 to 31 July 2024, a Strategic Plan was formulated, covering the three-year internal audit cycle from 2021 to 2024. The preparation of the Strategic Plan involved dialogue with management and a review of various College documents, previous internal audit reports and the College's Strategic Risk Register. The Audit Committee discussed the first iteration of the Strategic Plan at its meeting on 29 September 2021, and this was subsequently approved at the Committee meeting on 24 November 2021.
- 5.2 The annual operating plan for 2023/24 below shows a number of changes to the original allocation set out in the original 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. 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. At the Audit Committee meeting on 31 May 2023, it was agreed that given the current challenging circumstances facing the College, the five-day review of Staff Recruitment and Retention would be delayed one year to 2024/25. At its meeting on 25 May 2022, the Audit Committee initially requested a review of the new risk management process, which was in development at that time, to be scheduled for 2023/24. However, following further discussion at the Audit Committee meeting on 27 September 2023, this has now been removed from the 2023/24 programme.



Proposed Allocation of Audit Days

	Category	Planned 23/24 Days
Reputation		
<i>Publicity and Communications</i>	Gov	
<i>Health and Safety</i>	Gov	5
Student Experience		
<i>Curriculum – VLE platform</i>	Perf	
<i>Quality</i>	Perf	
<i>Student support (ELS) BPR</i>	Perf	6
<i>Student recruitment and retention</i>	Fin/Perf	
<i>Student welfare – Duty of Care</i>	Perf	
<i>Student engagement / Students Association</i>	Gov	
Staffing Issues		
<i>Staff recruitment and retention</i>	Perf	
<i>Staff development</i>	Perf	
<i>Payroll</i>	Fin	
<i>Teaching staff utilisation</i>	Perf / Fin	
Estates and Facilities		
<i>Building maintenance</i>	Fin/Perf	
<i>Estates strategy / capital projects</i>	Fin/Perf	
<i>Space management / room utilisation</i>	Perf	
<i>Asset / fleet management</i>	Perf	
Financial Issues		
<i>Budgetary control</i>	Fin	
<i>Student fees and contracts / registry</i>	Fin	
<i>ESF funding</i>	Gov/Fin	
<i>General ledger</i>	Fin	
<i>Procurement and creditors / purchasing</i>	Fin	5
<i>Debtors/ Income</i>	Fin	
<i>Cash & Bank / Treasury management</i>	Fin	
<i>Fraud Prevention, Detection and Response</i>	Fin	
<i>Delivery of Efficiency Savings Plan</i>	Fin	
Commercial Issues		
<i>Business Development</i>	Fin/Perf	
<i>External Activities</i>	Gov/Fin/Perf	



Proposed Allocation of Audit Days (continued)

	Category	Planned 23/24 Days
Organisational Issues		
<i>Risk Management</i>	Perf	
<i>Business Continuity</i>	Perf	
<i>Corporate Governance</i>	Gov	
<i>Corporate Planning</i>	Perf	
<i>Performance reporting / KPIs</i>	Perf	
<i>Partnership Working (incl. Regional Engagement)</i>	Gov/Perf	
<i>Equalities</i>	Gov	
<i>Environmental Sustainability</i>	Gov/Perf	4
Information and IT		
<i>Cyber security</i>	Perf	
<i>Data protection</i>	Gov	5
<i>BYOD</i>	Perf / Fin	
<i>FOI</i>	Gov	
<i>Systems development / implementation</i>	Perf	
<i>Digital / IT strategy implementation</i>	Perf	
<i>Software Licencing</i>	Perf	4
Other Audit Activities		
Credits Audit	Required	7
Bursary, Childcare and Hardship Funds Audit	Required	5
EMA Audit	Required	1
Management and Planning)		5
External audit / SFC)		
Attendance at Audit Committee)		
Follow-up reviews		2
Audit Needs Assessment		
Total		49
		=====

Key

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

BPR = Business process review



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AUDIT COMMITTEE MEETING

Date of Meeting:	22 November 2023
Paper Title:	2022/23 Student Activity Data Audit Report
Action:	Information
Prepared by:	Henderson Loggie, Internal Auditors
Agenda Item:	23.55
Status:	Disclosable

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to submit to the Committee for information the 2022/23 Student Activity Data Audit Report which has been produced by the College's Internal Auditors, Henderson Loggie.

2. ACTION FOR THE COMMITTEE

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

3. BRIEF BACKGROUND INFORMATION

- 3.1 It is a requirement that an audit of student activity data is completed each year for every college after the end of the academic session to verify student activity data against the SFC target. The report contains no recommendations.

4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

Annex No: 23.55A - 2022/23 Student Activity Data Audit Report.

5. RISKS

There are no specific risks associated with this paper.

6. ANY OTHER SIGNIFICANT IMPACT eg 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

2022/23 Student Activity Data

Internal Audit report No: 2023/09

Draft issued: 25 October 2023

Final issued: 2 November 2023



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Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 30 August 2023, '*FES Return and Audit Guidance 2022-23*' requested submission by Glasgow Clyde College ('the College') of the FES return for session 2022/23, which includes the Credits data relating to College activity for the academic year 2022/23.

Guidance on completion of the 2022/23 return was issued by the SFC on 31 May 2022.

The Credits Audit Guidance requests that colleges obtain from their auditors their independent opinion on the accuracy of the FES return.

Scope of the Audit

In accordance with the Credits Audit Guidance we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

Audit Staffing

An Audit Director with 30 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by a Senior Auditor and Auditor with six and three-years' experience in the sector respectively. A Senior Manager with 18 years' experience in the sector was also involved at the planning, review and reporting stage.

The quality of audit work undertaken by the firm is enhanced through continuous review of procedures and the implementation of individual training programmes designed to address the needs of each team member.

The total number of audit days was 8, split ½ day for the Audit Director, 1 day for the Senior Manager, 3 days for the Senior Auditor and 3½ days for the Auditor.

Audit Findings

The points that we would like to bring to your attention have been grouped together under the following headings to aid your consideration of them:

- Introduction
- Systems and Procedures for Compilation of Returns
- Analytical Review

No issues have been identified from our audit testing for 2022/23 that required a recommendation for improvement to be made.

Conclusion

Our report was submitted to the SFC on 9 October 2023. We reported that, in our opinion:

- 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
- we can provide reasonable assurance that the FES return is free from material misstatements.

A copy of our Audit Certificate is included at Appendix I to this report.

Acknowledgments

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



Management Summary

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 30 August 2023 sets out, at Annex C, the key risk areas in relation to the preparation of the FES return. These are:

- allocation of Credit values to students where Credits exceed full-time levels;
- incorrect Credit value is claimed for collaborative provision;
- claims for fee waivers and students with multiple enrolments;
- spanning courses;
- identification of non-fundable activity, both courses and students, including capturing of eligible enrolments and identification and recording of student withdrawals;
- recording of progress for students on open / distance learning programmes;
- identification and counting of infill students; and
- claims for non-accredited work experience / placement.

1.1.2 For academic year 2022/23 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, and obtaining explanations for significant variations by Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; and the main findings from our audit work. No errors were found during the course of the audit in the total Credits claimed and there were no prior year recommendations to be followed-up.

2. Systems and Procedures for Compilation of Returns

2.1 Introduction

- 2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.
- 2.1.2 The following tests were carried out for a sample of 15 courses selected from the UNIT-e system:
- a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance.
 - b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance.
 - c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance.
 - d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
 - e) Checked allocation of Credits to courses is in accordance with the Credits guidance and, where Credits were claimed beyond full time levels, that the claims could be appropriately justified by the College.
- 2.1.3 For a total of 75 students selected from the above courses the following tests were carried out, where applicable:
- a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance.
 - b) Checked back to signed enrolment forms, or electronic equivalent, for the 2022/23 academic year.
 - c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled.
 - d) Checked to student attendance / engagement records and, for withdrawals (including a further sample of 10 full-time students who withdrew within two weeks after the Credits qualifying date), checked that the withdrawal date noted on the system was the last date of physical attendance;
 - e) For students following courses of open / distance learning vouched to study plan etc. and ensured that required criteria was met; and
 - f) For students undertaking non-accredited work experience / placement ensured that the Credits value had been calculated in line with the Credits guidance.
- 2.1.4 The following tests were carried out by reviewing records for all College courses:
- a) Confirmed that there were no claims for more than one full-time enrolment per student for 2022/23 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established;
 - b) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses; and
 - c) Confirmed that Credits for spanning courses were claimed in the correct year.
- 2.1.5 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students, we sought to confirm that College staff had verified the entitlement to benefit. One student in our sample had been coded 46 Veterans. College management advised that a mistake had been made in interpreting the SFC fee waiver guidance and the College will absorb the cost of the fee (£650). The fee waiver code was updated to 26 Cost borne by the College. This was an isolated case. In another instance an input error had been made, with the fee waiver coded 25 Islands authority rather than 25 Low income. This was corrected and there was no overall impact.



2. Systems and Procedures for Compilation of Returns (continued)

2.1 Introduction (continued)

- 2.1.6 It was confirmed by the Head of MIS that the College is not involved in any collaborative provision and no such courses were identified during our audit testing. No further work was therefore required in this area.
- 2.1.7 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.
- 2.1.8 From our review and testing of the systems and procedures used in the compilation of the returns, we concluded that overall, they were adequate to minimise risk in the areas identified in Annex C of the Credits Audit Guidance and were working satisfactorily as described to us.

Analytical Review

- 3.1 The analytical review by Price Group for the current year, included at Appendix II of this report, showed significant variances in Price Groups 1, 2, 3 and 5. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:
- Price Group 1: increase of 2,497 Credits due to expansion in General Education (courses made up of National 5 and Higher subjects) as well as some re-profiling of those same courses with the balance of mixed sciences / arts courses moving towards arts, and therefore from Price Group 2 to 1.
 - Price Group 2: decrease of 2,633 Credits due to combination of the reprofiling of General Education (see above) and under-recruitment for 2022/23 in Early Education and Social Care provision which is almost all Price Group 2.
 - Price Group 3: decrease of 710 Credits due to under-recruitment for 2022/23 in Health & Life Sciences courses.
 - Price Group 5: increase of 922 Credits due to expansion in lowest levels of ESOL courses, which are in Price Group 5.



Appendix I – Copy of Audit Certificate

GLAS366/DA/STI

Glasgow Clyde College
690 Mossbank Drive
Glasgow
G52 3AY

9 October 2023

Dear Sir or Madam

Auditor's Report to the Members of the Board of Management of Glasgow Clyde College

We have audited the FES return which has been prepared by Glasgow Clyde College under SFC's Credit Guidance for colleges issued 31 May 2022 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 6 October 2023. We conducted our audit in accordance with guidance contained in the 2022-23 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

In our opinion:

- 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
- we can provide reasonable assurance that the FES return is free from material misstatements.

Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

9 October 2023

Date FES returned: 6 October 2023

Appendix II – Price Group Analytical Review 2021/22 and 2022/23 – Figures

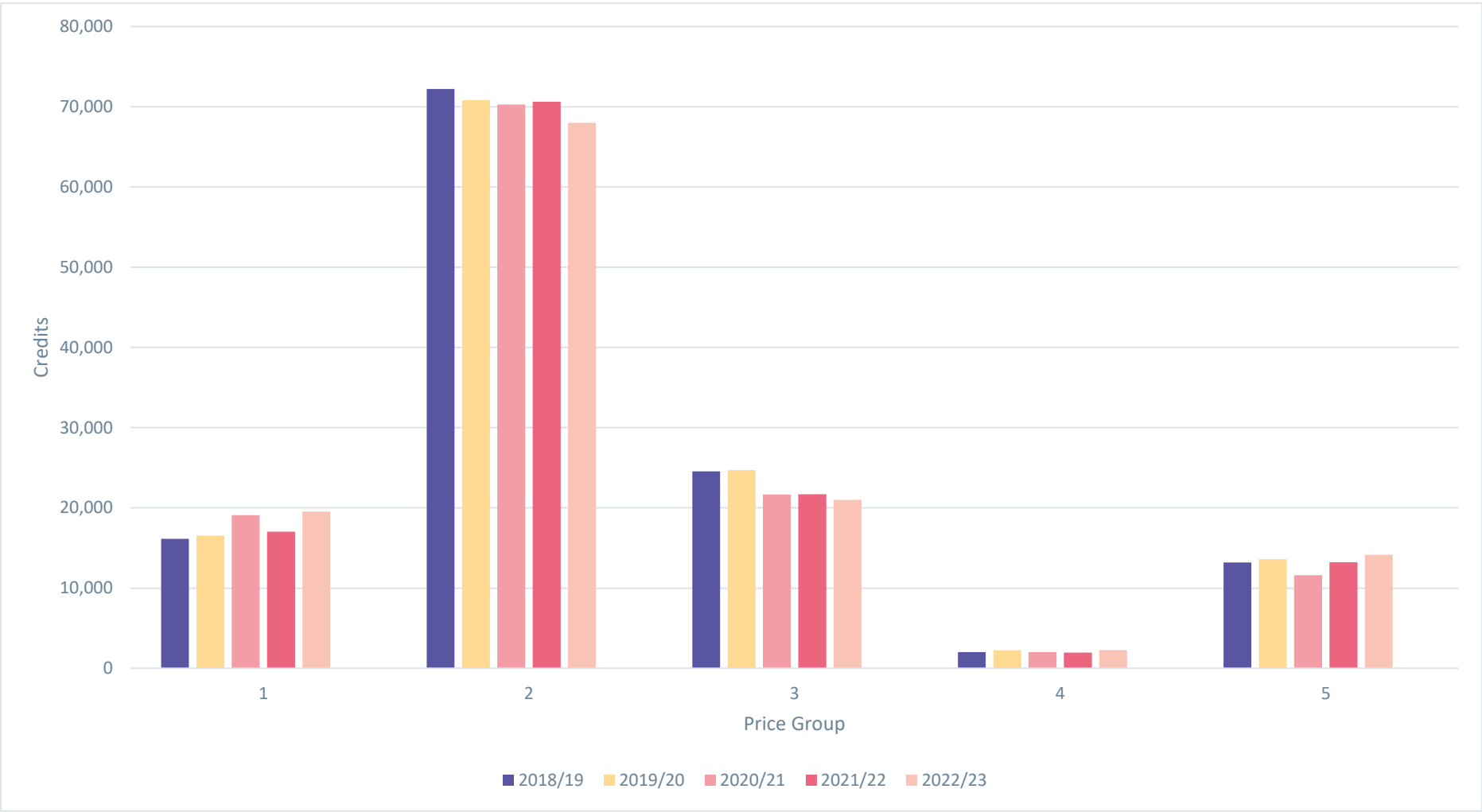
Price Group	2021/2022		2022/2023		Variance	Variance
	Credits		Credits		Credits	%
1	17,036		19,533		2,497	14.7
2	70,622		67,989		(2,633)	(3.7)
3	21,702		20,992		(710)	(3.3)
4	1,959		2,277		318	16.2
5	13,227		14,149		922	7.0
	124,546		124,940		394	0.3

College Funded Target 2022/23:

126,357 Credits



Appendix III – Price Group Analytical Review 2018/19 to 2022/23 – Graph



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AUDIT COMMITTEE MEETING

Date of Meeting	23 November 2022
Paper Title	2021/22 Student Support Funds Audit Reports
Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	23.56
Status	Disclosable

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to submit to the Committee for discussion the 2022/23 Student Support Funds Audit Report and related signed returns to the Scottish Funding Council (SFC) and the Students Awards Agency for Scotland (SAAS). This report has been produced by the College's Internal Auditors, 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 There are four student support funds which Glasgow Clyde College administers on behalf of others and these are bursary funding, childcare funding, discretionary funding and educational maintenance allowances.
- 3.2 The student support funds represent a substantial amount of funding which is allocated to students by the College on behalf of various bodies following their relevant guidance and national policies. Each of the funds needs to be fully accounted for and audited for each academic year. For the bursary funding, further education discretionary funding, and childcare funding, the Scottish Funding Council (SFC) provided an allocation for the academic year 2022/23 which totalled just over £11.2Million for Glasgow Clyde College students, the largest element being bursary funding at £7.9Million. The Higher Education discretionary funding is allocated by the Student Awards Agency for Scotland (SAAS) and was £0.3Million for Glasgow Clyde College students for the academic year 2022/23. Educational maintenance allowances are claimed retrospectively from SFC based on actual sums paid to students.
- 3.3 It should be noted that the College was allocated a further £0.5M of FE discretionary funding by SFC/GCRB in March 2023. However, based on the level of demand, the College was not in a position to distribute these funds to students and, as such, they were returned to GCRB.

4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

- 4.1 The 2022/23 Student Support Funds Audit Report is attached at Annex 23.56A. The audit report indicates that Henderson Loggie were able to certify all fund statements for the year and submit them to the appropriate bodies. All statements were submitted without reservation or qualification except for an observation in respect of the EMA return in relation to a low value claim adjustment which was rectified by the College after the year end. There are two low priority recommendations in the report and the related auditor letters and supporting returns are included as appendices.

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

2022/23 Student Support Funds

Internal Audit report No: 2023/10

Draft Issued: 2 November 2023

Final Issued: 2 November 2023



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Management Summary

Introduction

Colleges receive **Discretionary Funds** from the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) to provide financial help for students where access to, or continuance in, further or higher education would otherwise be denied due to financial hardship. The maximum payable from the Further Education Discretionary Fund is normally £4,000 however this cap was removed again for 2022/23 to allow additional support to be given to students financially impacted by COVID-19 and the current cost of living pressures. The £4,000 cap for the Higher Education Discretionary Fund was re-instated for 2022/23.

Childcare Funds sit alongside the Discretionary Funds to provide assistance with the cost of formal childcare expenses. From academic year 2011/12, childcare funds for higher education students formerly allocated to colleges by SAAS, were transferred to the SFC who now allocates childcare funding direct to colleges for all eligible further and higher education students. No limit is placed on the amounts individuals can access and colleges have the flexibility to determine award levels themselves. Priority must however be given to certain groups, including lone parents and mature students, when allocating funds from the Further and Higher Education Childcare Fund.

The Discretionary and Childcare Funds must be administered, and payments made, in accordance with SFC and SAAS guidelines.

Bursary funds are given to students at the discretion of a college to help maintain that student in their education beyond their compulsory school leaving date. An award can include allowances that cover a student's maintenance, travel and study costs. Colleges can also use bursary funds for allowances to cover costs incurred by a student living in college-approved accommodation, or due to having dependants and / or special education needs.

Colleges must apply the terms of the National Policy for Further Education Bursaries, together with applicable legislation and supplementary letters issued by the SFC, when using the funds allocated to them for bursary purposes. The policy sets out the minimum criteria, maximum rates and minimum contribution scales that a college must apply in allocating bursary funds. In recognising that the bursary fund is cash-limited, colleges may have to exercise discretion to target support to meet local priorities and the needs of their students. SFC expects colleges to award students their full calculated bursary award. Where a college chooses to supplement bursary funds from its own resources it may use the additional resources as it sees fit.

Education Maintenance Allowances (EMAs) provide financial support for 16 to 19 year-olds from low income households who are attending non-advanced full-time education at school, college or are home educated. Eligible students receive £30 per week, which is targeted at young people from the lowest income families.

EMAs must be administered, and payments made, in accordance with SFC and Scottish Government guidelines.

Audit Scope

For the 2022/23 academic year three specific fund statements were required for audit:

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



Audit Objectives

The audit objectives were to ensure that:

- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, 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 ending 31 July 2023, is in agreement with underlying records.

Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government, including additional guidance issued in response to the COVID-19 pandemic, and identifying internal procedures;
- Agreeing income to amounts awarded;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by the SFC was utilised.

Action Plan

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

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

Findings and Conclusions

We were able to certify all fund statements for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to SAAS enclosing the audited Higher Education Discretionary and Childcare Fund Return we noted one observation arising from our audit work: The College has a separate bank account into which the Higher Education Discretionary Funds received from SAAS are paid into however this account is not interest bearing. All payments to students are made from the College's main bank account and funds are transferred between the two accounts as required. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and these accounts do not pay interest.



Findings and Conclusions (Continued)

An observation was made in our Auditors' Report for the Education Maintenance Allowance Return. Total Education Maintenance Allowance maintenance payments of £286,620 were made by the College in the year-ended 31 July 2023 compared with £287,100 included in the monthly returns and year-end statement after adding back £2,040 deducted in the September and October 2022 monthly returns to correct a 2021/22 overclaim. The difference of £480 relates to an overclaim in 2022/23, which was adjusted by the College in the monthly return for October 2023.

The report used by the College for end-of-month Education Maintenance Allowance returns excludes any BACS rejections. This worked for immediate BACS rejections that occurred when payments were made however it did not take into account any bounce-backs that came in later in the month. One student was affected by this giving rise to the error.

Recommendation

R1 Ensure that all BACS rejections are accounted for on end-of-month Education Maintenance Allowance returns.

In addition, the following point was noted during the course of our audit:

Bursary Return

Our sample of Bursary students tested included two on Level 2 Technical Certificate in Floristry. It was noted that £960 course expenses (for flowers etc.) paid to each student were disclosed on the FES as part of the students' Maintenance and Travel Bursary instalments. The majority of course expenses are paid directly by the College and not processed through the student funding management system (Tequios). These course expenses payable to the students were processed through Tequios. The Student Funding Manager discussed this issue with the software supplier, and it was established that as these course expenses are classed as a 'pay award' they are treated the same as Maintenance or Travel and spread across the fundable weeks in their export file. The Student Funding Manager has raised a helpdesk request with the supplier to look into this for future FES reports. We understand that Level 2 Technical Certificate in Floristry was the only course affected and there were eight students funded.

Recommendation

R2 Ensure that the course expenses disclosure issue is resolved with the Tequios software supplier and all course expenses paid to students are disclosed as Study Expenses on the FES.

Copies of the fund statements and audit certificates are provided at appendices I to III of this report.

Acknowledgments

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



Action Plan

Page Ref.	Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
3	Education Maintenance Allowance Return R1 Ensure that all BACS rejections are accounted for on end-of-month Education Maintenance Allowance returns.	3	Reconciliation with Tech One Finance system will be carried out before each monthly claim is submitted.	Yes	Student Funding Manager	31 December 2023
3	Bursary Return R2 Ensure that the course expenses disclosure issue is resolved with the Tequios software supplier and all course expenses paid to students are disclosed as Study Expenses on the FES.	3	Helpdesk request has been raised with Inisoft to resolve the issue with the FES export.	Yes	Student Funding Manager	31 December 2023



Appendix I – Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate



**Appendix II – Higher Education Discretionary and Childcare Fund
Return and Audit Certificate**



Appendix III – Education Maintenance Allowance Return and Audit Certificate



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Dundee The Vision Building, 20 Greenmarket DD1 4QB

Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF

Glasgow 100 West George Street, G2 1PP

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T: 01382 200 055

T: 0131 226 0200

T: 0141 471 9870

F: 01224 327 911

F: 01382 221 240

F: 0131 220 3269

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Our ref: GLAS366/DA/STI

Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

26 October 2023

Dear Sir or Madam

**Glasgow Clyde College
Discretionary Fund, Childcare Fund and Bursary Return 2022/23**

On behalf of our above named client, we attach the audited Discretionary Fund, Childcare Fund and Bursary Return for the academic year 2022/23.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

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College - 1003453 - Glasgow Clyde College

Report - Student Support Funding

College Name: Glasgow Clyde College

College Contact: Michael Lang

College Number: 1003453

Phone Number: 0141 272 3670

1st August 2022 - 31st July 2023

	(AAC 1) Student under 18 Headcount Expenditure (£)	(AAC 2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC 3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC 4) Self-supporting Headcount Expenditure (£)	(AAC 5) Care-experienced Headcount Expenditure (£)	(AAC 6) Universal Credit Headcount Expenditure (£)	(AAC 7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
Bursary Funds Expenditure	3 4070	717 2082880	10 31074	501 1801697	322 2006771	349 301072	0 0	1902 6227564
Maintenance Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Dependents Allowance	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Approved Residence Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Personal Residence Costs	0 0	0 0	0 0	0 0	0 0	0 0	0 0	0 0
Study Expenses	3 1318	632 139687	8 1536	407 95059	276 62871	299 81221	1238 195156	2863 576848
Travel Expenses	1 24	117 60130	3 1732	357 184223	43 20780	241 111508	627 333592	1389 711989
Special Educational Needs	1 2564	54 44237	1 6883	24 5775	23 35321	22 6096	108 90048	233 190924
Total Bursary	3 7978	717 2326912	10 41225	501 2086740	322 2125736	349 499879	1330 618622	3232 7707292

	(AAC 1) Student under 18 Headcount Expenditure (£)	(AAC 2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC 3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC 4) Self-supporting Headcount Expenditure (£)	(AAC 5) Care-experienced Headcount Expenditure (£)	(AAC 6) Universal Credit Headcount Expenditure (£)	(AAC 7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
Discretionary Funds Expenditure	2 5320	137 187451	1 1900	193 383605	68 83870	131 200829	916 871887	1448 1734862
FE Discretionary								

Childcare Fund Expenditure	Headcount Expenditure (£)
Total FE Childcare Fund	238 996337
Total HE Childcare Fund *	80 338617

* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time Headcount Expenditure (£)	Full-time Headcount Expenditure (£)	Totals Headcount Expenditure (£)
FE childcare, lone parent	75 280625	74 302373	149 582998
FE childcare, other	67 295822	23 117517	90 413339
HE childcare, lone parent	0 0	58 253217	58 253217
HE childcare, other	0 0	22 85400	22 85400

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary.

On the basis of our examination and the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. * Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL.

Principals Signature

Auditors Name (in printed capitals) HENDERSON LOGGIE LLP

Auditors Signature
DIRECTOR
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

Date of Signature..... 26-Oct-23

Our ref: GLAS366/DA/STI

Your ref:

Student Awards Agency for Scotland
Saughton House
Broomhouse Drive
Edinburgh
EH11 3UT

26 October 2023

Dear Sir or Madam

**Glasgow Clyde College
Higher Education Audited Fund Accounts Return 2022/23**

On behalf of our above named client, we attach the audited HE Fund Accounts Return for the academic year 2022/23.

Although we have not raised any reservations in our Auditor's Report we have one observation to make arising from our audit work. The College has a separate bank account into which the HE Discretionary Funds received from SAAS are paid into however this account is not interest bearing. All payments to students are made from the College's main bank account and funds are transferred between the two accounts as required. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and these accounts do not pay interest.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

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AUDITED FUND ACCOUNTS RETURN 2022/23

DISCRETIONARY FUND AND/OR CHILDCARE FUND (if appropriate)

Income and Expenditure

Name of institution: Glasgow Clyde College

	Undergraduate Discretionary Fund	Postgraduate Discretionary Fund	Childcare Fund (HE only)	International Student Fund	TOTAL	ADVICE NOTES
	£	£	£	£	£	
INCOME						
a New allocation received for the academic year 2022/23	309,301.00	-	-		309,301.00	Received in August 2022
b Bank interest received in the academic year 2022/23	-	-	-		-	
c International Students Fund				20,725.00	20,725.00	Received April 2022
d Virement/transfer from other funds (HE only) (Enter positive and negative amounts to show transfer between relevant funds)	20,725.00	-	-	(20,725.00)	-	Transferred from FE International Fund
e Total funds available for disbursement (a+b+c+d)	330,026.00	-	-	-	330,026.00	

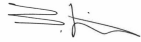
Validity Checks

EXPENDITURE

f Funds disbursed (= grand total of k from Report on Funds Expenditure)	329,436.00	-	-	-	329,436.00	
g Remaining allocation from 2022/23; funds to be returned to SAAS by 31 October 2023	590.00	-	-	-	590.00	
h Total disbursement of funds (f+g)	330,026.00	-	-	-	330,026.00	Provide breakdown on Funds Expenditure tab

NAME: Jon Vincent
(Principal)

SIGNED:



AUDITOR'S REPORT

We have examined the books and records of the above institution and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us we report that the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate, and that an interest bearing account or accounts was in operation for the Funds which are separate from the Institution's account.

* Delete if not applicable

APPOINTED AUDITOR: HENDERSON LOGGIE LLP

SIGNED:



DATE:

26/10/2023

DIRECTOR
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

AUDITED FUND ACCOUNTS RETURN 2022/23

REPORT ON FUNDS EXPENDITURE

Name of institution: Glasgow Clyde College


	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		Childcare Fund	International Student Fund	TOTAL
	Full Time	Part Time	Full Time	Part Time	Full Time		
	£	£	£	£	£	£	£
a General living expenses	304,773.40	550.00	-	-		-	305,323.40
b Travel		2,596.20	-	-		-	2,596.20
c Childcare	4,086.40		-	-	-	-	4,086.40
d Bursary /scholarship			-	-		-	-
e Short-term loans not repaid in the academic year			-	-		-	-
f Disability diagnosis costs	15,030.00	900.00	-	-		-	15,930.00
g Equipment	1,500.00		-	-		-	1,500.00
h Audit	-	-					-
i Advertising and publicity	-	-					-
j Other administration costs	-	-					-
k Total (= grand total of (h) from the Income & Expenditure accounts return)	325,389.80	4,046.20	-	-	-	-	329,436.00

Validity Checks

NAME:
(Principal)

Jon Vincent


SIGNED:



AUDITED FUND ACCOUNTS RETURN 2022/23

REPORT ON STUDENT NUMBERS

Name of institution: Glasgow Clyde College

	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		Childcare Fund (HE only)	International Student Fund	TOTAL
	Full Time	Part Time	Full Time	Part Time	Full Time	Full Time	
SUMMARY OF STUDENT NUMBERS							
a Total number of students applying for assistance (= b+c)	352	12	-	-	-	-	364
b Total number of students assisted	352	12	-	-	-	-	364
c Total number of students refused assistance (= a-b)	-	-	-	-	-	-	-
d International Students						-	-
e Nursing Students						-	-
DETAIL OF STUDENT NUMBERS							
f General living expenses	308	2	-	-		-	310
g Travel		7	-	-		-	7
h Childcare	3		-	-	-	-	3
i Bursary /scholarship			-	-		-	-
j Short-term loans not repaid in the academic year			-	-		-	-
k Disability diagnosis costs	50	3	-	-		-	53
l Equipment	6		-	-		-	6
Validity Checks							
NAME:		Jon Vincent		SIGNED:			
(Principal)							

Please note, a student may be assisted in more than one category therefore the total number of students assisted may not equal the sum of students shown in individual categories.

Our ref: GLAS366/DA/STI

Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

30 October 2023

Dear Sir or Madam

**2022/23 Education Maintenance Allowance
Glasgow Clyde College**

In accordance with the Scottish Funding Council's EMA audit guidance we attach an 'Auditors' Report' in relation to the above College's EMA Academic year-end statement for 2022/23 (copy attached).

As referenced in our Auditors' Report, we have one observation to make arising from our audit work. Total EMA maintenance payments of £286,620 were made by the College in the year-ended 31 July 2023 compared with £287,100 included in the monthly returns and year-end statement after adding back £2,040 deducted in the September and October 2022 monthly returns to correct a 2021/22 overclaim. The difference of £480 relates to an overclaim in 2022/23, which will be adjusted by the College in the monthly return for October 2023.

Should you have any queries regarding the attached please do not hesitate to contact us.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

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Our ref: GLAS366/DA/STI
Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

30 October 2023

Dear Sir or Madam

**Glasgow Clyde College: Education Maintenance Allowance Return
Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2022
to 31 July 2023**

We have examined the books and records of the above College, including evidence of checks of five per cent of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that, subject to the observation set out in our letter dated 30 October 2023, the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

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College: Glasgow Clyde
AY 2022-23

College	Full Time students		Part Time Students		Total Maintenance	Admin Claim	(Jar Headcount (C Notes	Maintenance		Administration				Payments made to College				
	No of claims	FT	No of claims	PT				College Maintenance	Adjustment	College	Administration Adjustment	Total EMA Spent	Month	Administration	Maintenance	Total	Balance	
44774	£0	0	£0	0	0	0	0	0	0	0	0	0	0	44774	0	0	0	0
44805	0	£0	0	£0	£18,360	£0	0	£0	£18,360	£0	£0	£0	£18,360	44805	£0	£18,360	£18,360	£0
44835	0	£0	0	£0	£32,310	£0	0	£0	£32,310	£0	£0	£0	£32,310	44835	£0	£32,310	£32,310	£0
44866	0	£0	0	£0	£34,770	£0	0	£0	£34,770	£0	£0	£0	£34,770	44866	£0	£34,770	£34,770	£0
44896	0	£0	0	£0	£28,170	£0	0	£0	£28,170	£0	£0	£0	£28,170	44896	£0	£28,170	£28,170	£0
44927	0	£0	0	£0	£23,430	£0	0	£0	£23,430	£0	£0	£0	£23,430	44927	£0	£23,430	£23,430	£0
44958	0	£0	0	£0	£26,100	£4,455	297	£0	£26,100	£0	£0	£4,455	£63,555	44958	£4,455	£59,100	£63,555	£0
44986	0	£0	0	£0	£37,230	£0	0	£0	£37,230	£0	£0	£0	£4,230	44986	£0	£4,230	£4,230	£0
45017	0	£0	0	£0	£17,220	£0	£0	£0	£17,220	£0	£8,000	£8,000	£25,220	45017	£8,000	£17,220	£25,220	£0
45047	0	£0	0	£0	£36,330	£0	0	£0	£36,330	£0	£0	£0	£36,330	45047	£0	£36,330	£36,330	£0
45078	0	£0	0	£0	£31,140	£0	0	£0	£31,140	£0	£0	£0	£31,140	45078	£0	£31,140	£31,140	£0
45108	0	£0	0	£0	£0	£1,920	£128	£0	£0	£0	£0	£1,920	£1,920	45108	£1,920	£0	£1,920	£0
Totals	0	£0	0	£0	£285,060	£6,375	425	£0	£285,060	£0	£8,000	£14,375	£299,435		14375	285060	299435	£0

Principal's declaration
I certify that the funds claimed by this college throughout the academic year, as detailed above, have been used in line with the requirements of the EMA programme.
I confirm that 5% of applications have been checked for compliance with the programme and are enclosed as evidence in support of this return.

Principal's name (please print)
Jon Vincent

Principal's signature


Date: 26/10/2023

AUDIT COMMITTEE MEETING

Date of Meeting	22 November 2023
Paper Title	Glasgow Clyde College Cyber Security Posture
Action	For Discussion
Prepared by	Scott Renton, Head of ICT
Agenda Item	23.58
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

DDoS Attack - 4th Sept 2023

JISC's Foundation DDoS mitigation service detected and fully mitigated against this attack

Severity	Start Time	Target IP	Classification	Direction	Attack Type
High	4 Sep 2023 10:58	212.219.5.249 (Cardonald)	Verified Attack	Incoming	ICMP, UDP IP Fragmentation, SNMP Amplification
	End Time	Duration	Max Impact	Max Impact	
	4 Sep 2023 11:32	33m 44s	49.48 Gbps	6.21 Mpps	

Description: DDoS attacks of this nature have the potential to disrupt key services that your organisation may depend upon to maintain business continuity. The JISC Foundation DDoS mitigation service provides protection against attacks between the hours of 8am to 6pm, Monday - Friday with an on-call service between 6pm and midnight and during the weekend.

Cyber Training

The College has made Cyber-Security training a mandatory requirement for all staff, and the first set of training material has been published. We have purchased a service that provides a library of training material, which will also improve our ability to send out regular training campaigns for both Phishing and general cyber security topics. We have a requirement through our Cyber insurance provider to undertake phishing training twice per year, and an audit recommendation for general cyber related training twice per year.

Cyber Insurance

This is due for renewal December 2023 and we have provided a comprehensive and updated set of security related information for that renewal with our current provider.

I'm also investigating the option to put in place a 1-hour SLA response from a company that specialises in Cyber incident response. The incident response 'Jumpstart' has an initial fee, which includes the preparation and ongoing maintenance of an active Incident Response Plan. This allows this specific company to understand our infrastructure and configuration and would be a significant advance on using a company through our Cyber Insurance in the event of an incident where there is no existing arrangement.

3.1 Cyber Essentials Re-accreditation

We have just started the process to re-certify our Cyber Essentials accreditation, which is the self-certification element, before proceeding to the Cyber Essentials Plus element which involves the active testing of our infrastructure.

Pathways Update from NCSC (National Cyber Security Centre)

Pathways is looking at the challenges large organisations face in achieving Cyber Essentials. Some organisations with large and complex IT estates struggle to comply fully with all aspects of the Cyber Essentials requirements and the prescriptive nature of the technical controls. The intent behind the Pathways concept is to establish a testable outcomes-based approach as an alternative route to implementation of the technical controls specified within the Cyber Essentials requirements document.

Organisations taking the Pathways approach to Cyber Essentials certification are expected 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 any alternative mitigations that have been implemented demonstrate the same level of cyber security protection as the Cyber Essentials Technical Controls are designed to achieve.

Note: Due to the increased amount of testing required, the Pathways approach will almost certainly be more expensive than a standard Cyber Essentials Plus assessment.


Current Status October 2023:

The first round of testing has now finished and a workshop to discuss the results undertaken. In response to the output of the workshop a further round of testing is taking place in late October/November 23. The outcome will rest on the ability to assess CE certification equivalence to the test results which will be completed by IASME and NCSC. After this round of testing a further update will be provided.

4 RISKS


A key risk for the College in the current financial climate, is our ability to replace out-of-support software and hardware. E.g. Windows 10 goes end of support middle of 2025 and we have over 1000 devices that are not capable of upgrading to Windows 11.

- 4.1
- Most affected industries**
Reported enterprise malware encounters in the last 30 days

 **Education**

Show all industries >

Devices with encounters:
7,300,215 (79.73%)



Microsoft Security – Global Threat Intelligence

(Nov 2023: 79.73% and 7,300,215 devices)

Top threats:

- [HackTool:Win32/AutoKMS](#)
- [HackTool:Win64/AutoKms](#)
- [Trojan:Win32/Wacatac.H!ml](#)
- [Trojan:Script/Wacatac.B!ml](#)
- [HackTool:Win32/Keygen](#)

- **Scottish Government Report (Oct 2023)**
[Taking Stock: A report on progress towards a cyber resilient Scotland](#)

- **Improving Scotland's ability to share intelligence and respond to incidents**



In 2022, Scottish Government's Covid Recovery Strategy stated the need for a recognised, authoritative and collaborative central function to combat the accelerating cyber threat to Scotland.

The Scottish Cyber Coordination Centre (SC3) has been set up to pool expertise from partner organisations and centres of cyber security expertise (Police Scotland, NHS National Services Scotland, HEFESTIS, the Scottish Government, the Cyber and Fraud Centre Scotland, the Digital Office and the NCSC) to improve sharing of intelligence and response to risks. In its early stages, it will focus on intelligence collection and sharing, early warning notification and incident management coordination.

- **Incident impacting Comhairle Nan Eilean Siar (Western Isles Council – Nov 8th)**
 A suspected ransomware attack has caused significant disruption to IT systems at Western Isles local authority. The council said access to its systems had been affected. The Scottish government and computer company Dell have been helping Comhairle nan Eilean Siar deal with the situation. SC3 and its partners are engaged with Comhairle Nan Eilean Siar to support them in their investigation

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

- N/A

AUDIT COMMITTEE MEETING

Date of Meeting	22 November 2023
Paper Title	Climate Change Action Plan Update
Action	For Discussion
Prepared by	Tracy Elliott, Interim Vice-Principal: Resources and College Development
Agenda Item	23.59
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 (CCAP).

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 outlines planned actions grouped into timeline phases for taking these 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 (CCCG) which meets every six weeks. The membership and format of the group has recently been revised to be specifically action focused going forward with regular updates being provided to the Audit Committee and the Senior Leadership Team.
- 3.3 The update of the College Climate Change Action Plan is attached in paper 23.59A and outlines short to medium term actions and long-term action options.
- 3.4 A key development which has been actioned since the previous Committee update is the submission of a Scottish Government Energy Efficiency Grant scheme pre-capital funding application for £60k to progress the feasibility stage to enable the College to plan for future sustainability projects.

- 3.5 **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 monitored by the Climate Change Group.

3.6 **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;*

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 23.59A.

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.

Complete
In progress

* 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*	Status	Audit Committee Update at 13 November 2023
Short to Medium Term Actions								
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.	D Newlands J Clark	Reduction plan by Dec 2022. Next stage Mar/Apr24	Estates/Ops 3.2	Initial actions complete. Next stage in progress	BMS upgrade at Anniesland approaching completion. This will help the College to manage energy consumption at the Anniesland campus. Capital bid to be submitted in Jan24 for cross campus power management system and Cardonald & Langside BMS upgrades. Next stage of Feasibility Study to be completed by Mar/Apr24 if Energy Efficiency Grant Scheme (EEGS) pre-capital funding application is successful.
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 Nov23 (revised from Mar23)	Estates/Ops 3.6	Complete	Recycling signage design complete and due for launch end Nov23.
2.3 (new)	Gather college views on sustainability - staff and students	Reminder to staff and students to complete questionnaire	Results inform future actions	Regional Officer	Early March 23	L&G 1.1	Complete	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 / Organisational Development	Jun23 Dec23	L&G 1.7	Initial actions complete. Next stage in progress	Climate change training included in Jun23 College staff learning days. College Development Network sector climate change training tool to be rolled out to all staff and students by Dec23.
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 / Organisational Development	Jun23 Dec23	TLR 2.1	Initial actions complete. Next stage in progress	Review College Development Network sector climate change training tool. CDN training tool to be rolled out to all staff and students by Dec23.
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 Clark APUC	Mar23 Nov23	Data Collection 5.3	Initial actions complete. Next stage in progress	Completed. Scope 3 emissions being reported by APUC. College interrogating APUC and Higher Education Statistic Agency (HESA) UK average conversion factors for Nov23 Annual Report
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	Complete	Canvas climate change/sustainability courses developed by E-learning Team are now available and are embedded in all courses.
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	Complete	There are 17 UN Sustainability Goals. Due to the volume of college courses, it is not practical to map all courses against these. However, the Canvas climate change/sustainability courses explicitly address the 17 goals.
2.9	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	D Newlands J Clark APUC	Jul23 Mar/Apr24	Estates/Ops 3.3	Initial actions complete. Next stage in progress	This has been progressed as part of the Energy Efficiency Grant Scheme pre-capital funding application. Next stage of Feasibility Study to be completed by Mar/Apr24 if EEGS pre-capital funding application is successful.
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	D Newlands J Clark APUC	Plans to be developed by Mar/Apr24 (revised from Jul23)	Estates/Ops 3.5 & 3.8	Initial actions complete. Next stage in progress	PV panels already in place at Cardonald and Langside. Next stage of Feasibility Study to be completed by Mar/Apr24 if EEGS pre-capital funding application is successful.
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/ T Elliott/ J Brickwood	Initial plan developed by Dec23. Future developments over next 2 years	P&E 4.6	Initial actions complete. Next stage in progress	Potential Green Plan/Project initiatives to be progressed i.e. Planned GCEF funded learning spaces project. Horticulture team progressing green spaces internally/externally across all campuses.

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*	Status	Audit Committee Update at 13 November 2023
3.2	Apply for Scottish Government Energy Efficiency Grant	Seek funding for feasibility stage	Potential for up to £50k	D Newlands J Clark	Deadline for pre-capital bid Oct23.	P&E 4.7	Complete	The College worked with advisors, GEP Environmental, and submitted a Pre-Capital Application for maximum funding of £60k by 31 October deadline.
3.3	Develop future sustainability projects plan	Condition survey to be reviewed for future sustainability improvements	Plan for use of future capital funding	T Elliott D Newlands J Clark	Apr/May24 (revised from Dec23)	L&G 1.4	Initial actions complete. Next stage in progress	Next stage of Feasibility Study to be completed by Mar/Apr24 if EEGS pre-capital funding application is successful.
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.
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	Not to be pursued at the moment until possible development option in place.	Estates/Ops 3.4		The classification of Scottish Colleges means the College is technically unable to borrow. The Regional Officer will explore to clarify if this is a potential option for the Region.
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	N/A	P&E 4.3		Discussed at Climate Change Group Nov22 re signing SDG Accord. Agreed to postpone to future period as already signed Race to Zero commitment.

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
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
Business Process Review - Update (J Rafferty to attend)
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