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**AUDIT COMMITTEE MEETING**

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| Date of Meeting     | 8 March 2017  |
| Paper Title         | Appointment of Internal Auditor for Future Years                |
| Agenda Item         | 17.09   |
| Responsible Officer | Janet Thomson, Vice Principal Resources and College Development |
| Status              | Disclosable   |
| Action              | For Noting  |

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**1 REPORT PURPOSE**

The Report considers the appointment of the future internal auditor for the College when the current appointment ends in early October.

**2. RECOMMENDATION**

Committee Members are invited to NOTE this paper.

**3. BACKGROUND/**

The College currently has Henderson Loggie as its internal audit provider who were appointed for 2015/16 and then extended for a further year with their appointment ending in early October.

Therefore a new internal audit appointment will need to be put in place following on from October and it is intended to use the APUC Framework Agreement for the appointment.

Previously there was a joint tender exercise with the GCRB however the College extended for one year for the purposes of stability and due to the external auditor changing at the end of 2015/16. The GCRB and City of Glasgow College will be at end of year 1 of their appointment cycle and Glasgow Kelvin College are mid way through their appointment cycle therefore it is intended to appoint the internal auditor for the College on a stand alone basis. The appointment will be for a three year period extendable to five years.

**4. RISK ANALYSIS**

The College has to appoint a suitable independent internal audit service as part of the internal controls in its risk framework.

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

The College is required to have an internal audit service as part of the Financial Memorandum and there are financial implications based on number of days utilised per year.

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

N/A