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## AUDIT COMMITTEE MEETING

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Date of Meeting	7 June 2017
Paper Title	Internal Audit Reports: Student Fees Corporate Planning
Agenda Item	17.19
Paper Number	17.19.1 and 17.19.2
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion

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### 1. REPORT PURPOSE

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

- Student Fees
- Corporate Planning

### 2. RECOMMENDATION

Committee Members are invited to discuss the attached papers.

### 3. BACKGROUND

The Student Fees internal audit report concludes that there is a satisfactory level of assurance in this area with the system meeting the control objectives with some weaknesses present. The report contains no recommendations as the weaknesses identified in the report are already being addressed by the College through the implementation of a new finance system.

The Corporate Planning internal audit report concludes that there is a satisfactory level of assurance in this area with the system meeting the control objectives with some weaknesses present. The report contains two medium risk priority 2 recommendations and two minor risk priority 3 recommendations.

**4. RISK ANALYSIS**

There are no specific risk implications in this paper.

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

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

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

N/A