

EMBARGOED UNTIL MEETING

Agenda Item 16.53A



AUDIT COMMITTEE

GLASGOW CLYDE COLLEGE

**ROLLING ACTION PLAN FOR INTERNAL AND EXTERNAL AUDIT PRIOR
RECOMMENDATIONS**

UPDATE

AS AT 22 NOVEMBER 2016

AUDIT COMMITTEE

Contents

- Partially implemented recommendations, within timescale (1.1- 1.5)
- Fully implemented recommendations (2.1)

AUDIT COMMITTEE**ROLLING INTERNAL AND EXTERNAL AUDIT ACTION PLAN**

Partially implemented, within timescale or outstanding previous recommendations

Item Ref	Recommendation	Priority	Responsibility	Timing	Recommendation Status	Report Ref	Update at 22 November 2016
1.1	Self-Evaluation of Board Members & Chair Recommend that the Board and Chair undertake a self-evaluation process every year.	Medium	Chair of Board/ Clerk to the Board	August 2017 (revised from June 2016 and September 2016)	Partially Implemented	2014/15 External Auditors Annual Report	A Board self-evaluation exercise was carried out in August 2016 as planned. The former Chair stepped down from the Board in June 2016 and, as such, was not included in the August 2016 evaluation exercise. An evaluation of the current Chair will be included in an external effectiveness review of the Board which is scheduled for March 2017 and the next annual self-evaluation exercise which is scheduled for the summer of 2017.

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ROLLING INTERNAL AND EXTERNAL AUDIT ACTION PLAN

Partially implemented, within timescale or outstanding previous recommendations

Item Ref	Recommendation	Priority	Responsibility	Timing	Recommendation Status	Report Ref	Update at 22 November 2016
1.2	<p>Compliance with the Code of Good Governance for Scotland's Colleges (CoGG) Recommend a follow up review on the effectiveness of the Board and its ability to discharge its responsibilities is undertaken by internal audit during 2016-17. As part of this the effectiveness of the Board should be measured with respect to the principles as laid out in the CoGG</p>	High	Chair of Audit Committee	July 2017	Within Timescale	2014/15 External Auditors Annual Report	This follow up review is included in the 2016/17 Internal Audit Plan and is scheduled for June 2017.
1.3	<p>Authorisation, processing and recording of payments Ensure that BACS software used for payroll has the requirement to have two staff electronically authorise payments. This may require the number of authorisers to increase to provide adequate cover in time of staff absence.</p>	Medium	Organisational Development Manager	January 2017 (revised from July and December 2016)	Partially Implemented	Payroll Internal Audit Report	The College has procedures in place to ensure BACs files are generated by a member of staff and BACs payments are authorised by a different member of staff. The College is in the process of updating its banking arrangements and the BACs system to include additional authorisers.

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ROLLING INTERNAL AND EXTERNAL AUDIT ACTION PLAN

Partially implemented, within timescale or outstanding previous recommendations

Item Ref	Recommendation	Priority	Responsibility	Timing	Recommendation Status	Report Ref	Update at 22 November 2016
1.4	Good practice in risk management Develop detailed guidance on the College's risk management framework and how it should be applied in practice. This should be made available to all staff.	Medium	Vice Principal Resources	December 2016 (revised from September 2016)	Partially Implemented	Risk Management Internal Audit Report	The detailed guidance on the College's risk management is being developed and will be made available to all staff.
1.5	Good practice in risk management Consider the good practice points noted within the internal audit report with a view to incorporating these into the College's risk management framework where considered appropriate.	Medium	Vice Principal Resources	December 2016	Within Timescale	Risk Management Internal Audit Report	The good practice points have been considered. The risk register has been updated to reflect the points made and the risk management framework guidance will include points as appropriate.

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Fully implemented recommendations

Item Ref	Recommendation	Priority	Responsibility	Timing	Recommendation Status	Report Ref	Update at 22 November 2016
2.1	Format of Budget Holder Reports Consider implementing further reporting on staff costs, both for a) permanent staff basic pay cost and b) for expenditure on temporary staff or additional hours for permanent staff.	Low	Director of Finance	September 2016	Fully Implemented	Budgetary Control Internal Audit Report	Staff costs reports have been implemented by finance.