



**Glasgow Clyde College**

**2016/17 Student Activity Data**

**Internal Audit Report No: 2017/10**

**Draft Issued: 28 September 2017**

**Final Issued: 29 September 2017**

## Contents

	Page No.
<b>Section 1 Management Summary</b>	<b>1</b>
• Introduction	1
• Scope of Audit	1
• Audit Staffing	1
• Audit Findings	2
• Conclusion	2
• Acknowledgements	2
<b>Section 2 Main Report</b>	<b>3</b>
• Introduction	3
• Systems and Procedures for Compilation of Returns	4 - 6
• Analytical Review	7
<b>Appendices</b>	
<b>Appendix I Copy of Audit Certificate</b>	<b>8</b>
<b>Appendix II Price Group Analytical Review 2015/16 and 2016/17</b>	<b>9</b>
<b>Appendix III DPG Analytical Review 2015/16 and 2016/17 – figures</b>	<b>10</b>
<b>Appendix IV DPG Analytical Review 2015/16 and 2016/17 – graph</b>	<b>11</b>
<b>Appendix V Updated Action Plan – Student Activity Data 2015/16</b>	<b>12</b>

# 1. Management Summary

## Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 20 July 2017, '2016-17 data return for funding purposes (FES return) and audit guidance for colleges', requested submission by Glasgow Clyde College ('the College') of the FES return for session 2016/17, which includes the Credits data relating to College activity for the academic year 2016/17.

Guidance on completion of the 2016/17 return was issued by the SFC on 26 August 2016.

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

## Scope of 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 Dominant Programme Group (DPG) and dominant Price Group.

Our testing was designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to Credits Audit Guidance and the key areas of risk identified in Annex D.

## Audit Staffing

An Audit Director with 24 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 Qualified Auditor and Trainee Auditor with four and one years' experience in the sector respectively. The Audit Partner was responsible for the overall management of the audit and ensuring that the firm's quality standards were met.

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 six, split one day for the Audit Director, three days for the Qualified Auditor and two days for the Audit Trainee.

## 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 2016/17 that required a recommendation for improvement to be made.

## Conclusion

Our report to SFC was submitted on 28 September 2017, prior to the deadline date of 29 September 2017. 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
- on the basis of our testing we can provide reasonable assurance that the FES return contains no material mis-statement.

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

## Acknowledgements

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

## 2. Main Report

### 1. Introduction

#### 1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 20 July 2017 sets out, at Annex D, the key areas of risk in relation to the preparation of the FES return. These are:

- identification of non-fundable activity, both courses and students;
- classification as higher education or further education;
- classification as full-time or other than full-time;
- identification and counting of infill students;
- allocation of dominant Price Group code;
- capturing of enrolments and identification and recording of student attendance and withdrawals;
- allocation of Credit values;
- claims for related study;
- identification of students experiencing learning difficulties;
- recording of fee waivers;
- recording of progress for students on open / distance learning programmes; and
- claims for collaborative provision.

1.1.2 This is the second year that we have carried out the student activity data audit for Glasgow Clyde College ('the College'). For 2016/17 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, obtaining explanations for significant variations by Dominant Programme Group (DPG) and dominant Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; the extent of checking undertaken; the external data examined; an indication of analytical review work performed; review of prior year recommendations; and the main findings from our audit work. There were no adjusted or unadjusted errors found during the course of the audit.

## 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 of full-time 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.
- 2.1.3 For a total of 70 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 2016/17 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 records and, for withdrawals (including a sample of 15 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 Extended Learning Support (ELS) and Price Group 5 (DPG 18) students checked that a Personal Learning Support Plan (PLSP) had been drawn up in conjunction with the student, to identify additional support, and checked for evidence that it had been kept under regular review throughout the period of study; and
  - f) For students following courses of open and distance learning vouched to study plan etc. and ensured that required criteria was met.
- 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 2016/17 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 ELS Credits had not been claimed for students attending Price Group 5 courses; and
  - c) Confirmed that Credits had not been claimed for distance learning students resident outwith Scotland.

## 2. Systems and Procedures for Compilation of Returns (Continued)

### 2.1 Introduction (Continued)

- 2.1.5 In relation to European Social Funds (ESF), for a sample of 10 students selected from the College's ESF funded programmes testing was carried out on the College's systems for administering the additional funding, in line with conditions of grant. This included:
- a) reviewing the eligibility of students flagged for ESF Credits;
  - b) ensuring that supporting documentation was held for ESF students, including: a completed participant form; proof of nationality; and proof of permanent residence; and
  - c) ensuring that Credits are only claimed for completed modules.
- 2.1.6 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 five part-time students we confirmed that College staff had verified the entitlement to benefit.
- 2.1.7 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. Additionally, we did not identify any Open / Distance learning courses in the Credits claim. No further work was therefore required in these areas.
- 2.1.8 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.
- 2.1.9 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 D of the Credits Audit Guidance and were working satisfactorily as described to us.
- 2.1.10 The remainder of this report discusses issues identified during our review of the 2015/16 student activity data.

### 2.2 Additional Educational Support Needs

- 2.2.1 The Credits guidance specifies the requirements for claiming for ELS and Price Group 5 (DPG 18) provision. The SFC guidance (previous years' SUMs guidance) details the evidence that must be recorded in the student's PLSP.

## 2. Systems and Procedures for Compilation of Returns (Continued)

### 2.2 Additional Educational Support Needs (Continued)

2.2.2 For academic year 2016/17 a sample of six ELS and six Price Group 5 students was selected and evidence reviewed to ensure that PLSPs had been drawn up in conjunction with the students and that these contained the information detailed in the SFC guidance. The following issues were noted from our review, which are similar to last year:

- all six of the ELS students' PLSPs did not document that the students' educational aims and goals had been determined and no review meetings were documented; and
- the students' specific support needs had not been identified for any of the Price Group 5 PLSPs. As a result, specific support measures for individual students were not highlighted. Through discussion with College staff it was noted that these will be established prior to enrolling the student on a Price Group 5 programme and details should then be attached to the students' PLSPs, however details had been omitted on these occasions.

2.2.3 *Credit Guidance: Student Activity Data Guidance for Colleges in AY 2017-18*, issued by the SFC on 10 May 2017 states that: 'for academic year (AY) 2017-18 colleges are no longer required to report ELS activity through FES, although they may wish to continue to record PLSPs for students within Price Group 5 or students in receipt of ELS for their own records'. For this reason, we have not made any further recommendation in relation to the preparation of PLSPs.

### 2.2 Maximum Credits Claim per Student

2.2.1 For 2016/17 the Credits guidance noted a new process was in place for agreeing the number of Credits claimed for programmes above 18 Credits for further education programmes or 15 Credits for higher education programmes, known as 'one plus' activity. The guidance states that if the total one plus activity is over 1% (later revised to 2.5%) of the total volume of Credits allocated to the college (or the region for multi-college regions) by the SFC then an application must be made to the SFC to approve delivery of these courses at the higher credit value.

2.2.2 The final FES summary report highlights 72 instances where student credits were above 15 for a full-time higher education course and 414 instances where student credits were above 18 for a full-time further education course, and the College's total one plus activity was calculated as 1.8% of the target delivery, which is below the revised threshold. At the date of this report we understand that the SFC had calculated the one plus activity for the Glasgow region to be 2.7% and that this had been accepted for 2016/17.



### 3. Analytical Review

3.1 The analytical review by DPG for the current year, included at Appendix III of this report, showed significant variances in DPG 6, 12, 13 and 15. Analytical review by dominant Price Group at Appendix II also showed significant variances in Price Group 1. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:

- DPG 6 Art & Design – there was a general reduction in all modes. This was part of a strategic regional adjustment of the curriculum;
- DPG 12 Science & Maths – there was a transfer of Science courses from Glasgow Kelvin College to Glasgow Clyde College as a result of regional adjustment of the curriculum and estates;
- DPG 13 Office & Secretarial – there was an increase in full-time and January starts. HND Admin and IT with Medical Admin and NQ Admin at level 6 were added. There were additional groups of NQ Medical Admin and IT as January starts; and
- DPG 15 Social Work – there was a general increase in all modes but particularly in full-time non-advanced. Changes in group award and core units moved some non-advanced Health Care (level 6) courses out of DPG 8 (Health) into DPG 15.

## Appendix I – Copy of Audit Certificate

sc/si/G366

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

28 September 2017

Dear Sirs

### **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 the 'Credits' Guidance issued 26 August 2016 and which has been confirmed as being free from material mis-statement by the College's Principal in his Certificate dated 27 September 2017. We conducted our audit in accordance with guidance contained in the 2016-17 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, on a test basis, 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 mis-statement.

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
- on the basis of our testing we can provide reasonable assurance that the FES return contains no material mis-statement.

Yours faithfully

Henderson Loggie

Date:

27 September 2017

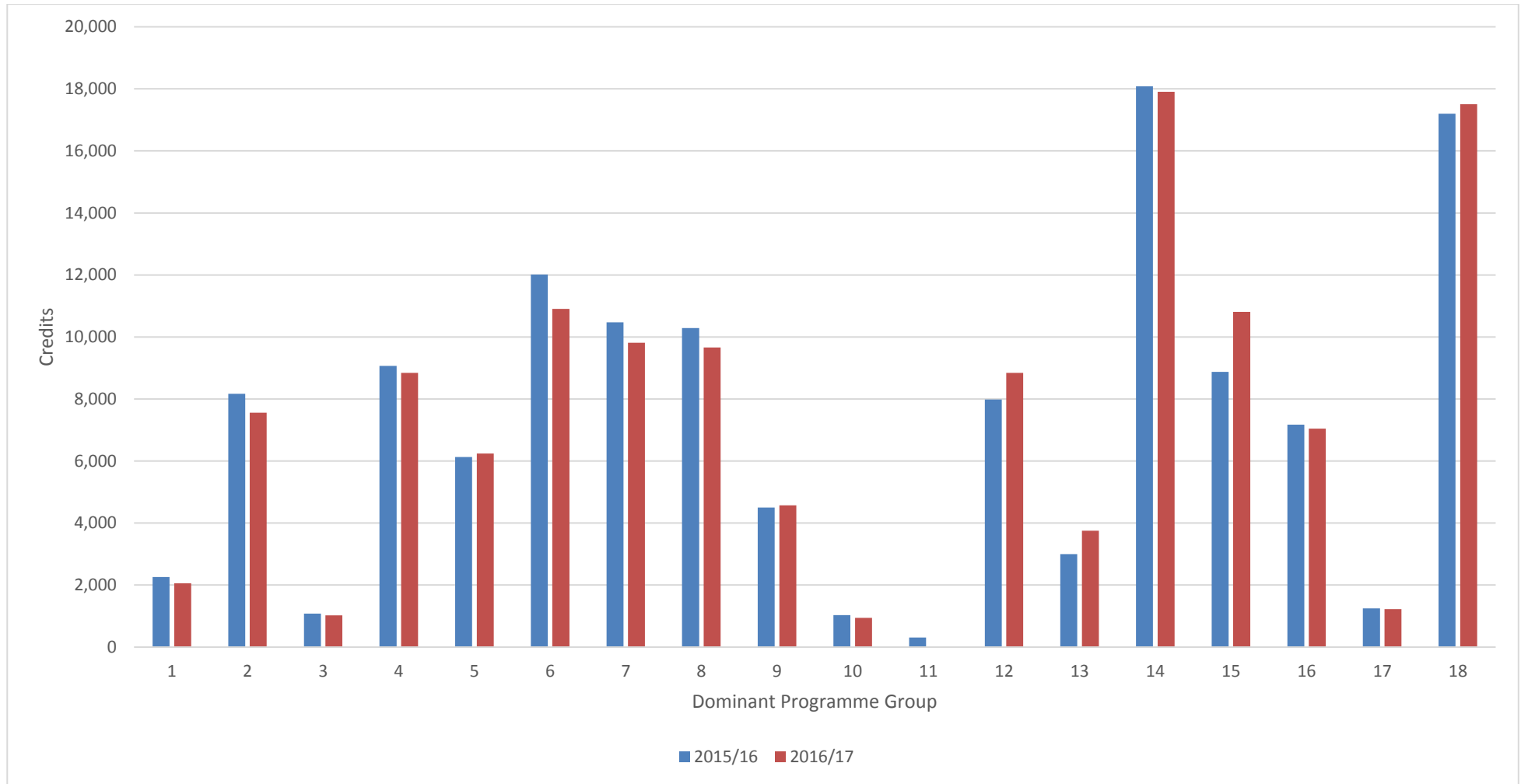
## Appendix II – Price Group Analytical Review 2015/16 and 2016/17

<b>Price Group</b>	<b>2015/2016 Credits</b>	<b>2016/2017 Credits</b>	<b>Credits Variance</b>	<b>% Variance</b>
1	18,620	17,606	(1,014)	(5.4)
2	68,443	68,955	512	0.7
3	22,830	22,751	(79)	(0.3)
4	1,782	1,880	98	5.5
5	17,197	17,504	307	1.8
	<u>128,872</u>	<u>128,696</u>	<u>(176)</u>	<u>(0.1)</u>

## Appendix III – DPG Analytical Review 2015/16 and 2016/17 - Figures

Dom Gp		<u>2015/2016</u>	<u>2016/2017</u>	Credits Variance	% Variance
1	Agriculture, horticulture and animal care	2,260	2,058	(202)	(8.9)
2	Business & management	8,170	7,555	(615)	(7.5)
3	Catering & food	1,078	1,027	(51)	(4.7)
4	Computers, software & information	9,068	8,840	(228)	(2.5)
5	Construction	6,129	6,245	116	1.9
6	Creative arts & design	12,015	10,912	(1,103)	(9.2)
7	Engineering	10,470	9,812	(658)	(6.3)
8	Health & related studies	10,288	9,661	(627)	(6.1)
9	Minerals, materials & fabrics	4,501	4,572	71	1.6
10	Personal development & self help	1,028	940	(88)	(8.6)
11	Printing	310	0	(310)	(100.0)
12	Science & maths	7,982	8,841	859	10.8
13	Secretarial / office & sales work	2,999	3,753	754	25.1
14	Social studies & languages	18,081	17,900	(181)	(1.0)
15	Social work	8,875	10,812	1,937	21.8
16	Sport & leisure	7,175	7,042	(133)	(1.9)
17	Transport, services & vehicle engineering	1,246	1,222	(24)	(1.9)
18	Special educational needs	17,197	17,504	307	1.8
	<b>Totals (excluding ELS)</b>	<u>128,872</u>	<u>128,696</u>	<u>(176)</u>	<u>(0.1)</u>
	<b>Total Target Activity</b>		<b>127,091</b>		
	- including ESF Target Activity of:		<b>5,690</b>		
	<b>ESF Actual Activity</b>		<b>6,619</b>		

## Appendix IV – DPG Analytical Review 2015/16 and 2016/17 - Graph



## Appendix V – Updated Action Plan – Student Activity Data 2015/16

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at September 2017
2.3.2	<p><b>Additional Educational Support Needs</b></p> <p><b>R1</b> The College should ensure that a PLSP is completed for all ELS and Price Group 5 students and that these are retained as evidence of their completion. College staff should also ensure that the PLSPs contain all the information detailed in the SFC guidance.</p>	2	Head of MIS to table this issue at Curriculum Assistant Principals meeting and discuss required changes to current PLSP format and reminder to faculty staff to complete and retain PLSPs for all ELS and PG5 students. Actions agreed at CAP meeting to be implemented by Feb 2017.	Yes	Brian Gallagher, Head of MIS	February 2017	Similar issues were found with PLSPs in the current year. Refer to paragraph 2.2 of this report.

The gradings are defined as follows:

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