GLASGOW CLYDE COLLEGE

ORGANISATIONAL DEVELOPMENT Committee

Wednesday 5 June 2019
Boardroom, Langside Campus

The next meeting of the Organisational Development Committee will be held on Wednesday 5 June 2019 at 4.30pm in the Boardroom, Langside Campus.

A G E N D A

19.17	Welcome and Apologies			S Heidinger
19.18	Declarations of Interest			S Heidinger
Minutes of Previous Meeting				
19.19	Minutes of Previous Meeting – 6 February 2019	P		S Heidinger
19.20	Matters Arising – Action Grid	P		S Heidinger
19.21	Notes of Support and Teaching JCNC Meetings	P		S Heidinger
Items for Discussion				
19.22	Assistant Principal HR Report	P	To Follow	L McGaw
19.23	Gender Pay Gap Report	P		L Ferries
19.24	Attendance Management Report – Quarter 2	P		N Patton
19.25	Attendance Management Report – Quarter 3	P		N Patton
19.26	Attendance Management Report - work related stress and mental health	P		N Patton
19.27	Staffing Profile Report	P		N Patton
19.28	Job Evaluation Report (Support Staff)	P		L Ferries
Items for Noting *				
19.29	KPI Report	P		L McGaw
19.30	Organisational Development Report	P		G Crankshaw
19.31	Health and Safety Report	P		G Crankshaw
19.32	Internal Audit - Budgetary Conrols - Systems Development / Implementation	P		J Thomson
Continual Improvement				
19.33	Equalities Impact Assessment on Decisions Made			S Heidinger
19.34	Review of Papers (Including disclosable status)			S Heidinger
19.35	Any Other Business			S Heidinger

Date of Next Meeting: 25th October 2019, venue tbc (meeting will form part of away day)

***These items will not be discussed unless there is a request to do so.**

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5th June 2019
Paper Title	SUMMARY OF JOINT CONSULTATION AND NEGOTIATION COMMITTEE MEETINGS
Agenda Item	19.21
Responsible Officer	NICOLE PATTON, HEAD OF HUMAN RESOURCES
Status	DISCLOSABLE
Action	FOR NOTING

1. REPORT PURPOSE

The purpose of this report is to provide the Organisational Development Committee a summary of the meetings of the Joint Consultation and Negotiation Committee meetings (JCNC) that have taken place since the last report to Committee on 6th February 2019.

2. LECTURING

There has been one full JCNC meeting held on 23rd January 2019 and a single Agenda item meeting held on the 13th March 2019 to discuss the Transfer to permanency in more detail. Agenda items and summary include:

- National Bargaining

A lengthy discussion took place around the new national bargaining transfer to permanency process. It was agreed that given the lack of clarity received at that point from the Employers Association it would be better to wait for the technical implementation note and then set up a single agenda item meeting to discuss the process.

*The one item agenda – Transfer to Permanency

- As part of the NJNC, one of the core Changes to Terms and Conditions for temporary or fixed term lecturers who had completed two years continuous service as at the 1st April 2019 would receive a permanent contract of employment.
- We received formal notification that a Technical Implementation note would not be produced and that it would be up to individual colleges to agree the process. We agreed to use our current format for issuing permanent hours. This would involve reviewing the last two academic years and offering an average amount in line with the current class contact and PSDT.
- Clarification was sought from the Joint Secretaries (Employer Association & EIS) on a couple of points which delayed the process slightly for staff that currently held part time permanent contracts that

worked additional hours.

- All staff have now been offered their additional permanent hours and contracts of employment issued.

- Union room – Langside

The union raised the point that they do not have a room at Langside to meet members when needed. The College are looking into this however, there is no obvious space available.

- Policies and Procedures

A draft timeline was issued for feedback and comments before setting up short life working groups.

The next meeting of the JCNC Lecturing is scheduled to take place on the 29th May 2019.

3. SUPPORT

Due to national commitments, Unison asked for the April JCNC meeting to be rescheduled. The 28th May has now been confirmed as the next JCNC meeting.

4. RISK ANALYSIS

4.1 There are no risks associated with this paper.

5. LEGAL IMPLICATIONS

5.1 There are no legal implications associated with this paper.

6. FINANCIAL IMPLICATIONS

6.1 There are no financial implications associated with this paper

7. REGIONAL OUTCOME AGREEMENT IMPLICATIONS

7.1 N/A

8. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

8.1 N/A

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5 JUNE 2019
Paper Title	ASSISTANT PRINCIPAL, HUMAN RESOURCES REPORT
Agenda Item	19.22
Paper Number	19.22A, 19.22B
Responsible Officer	LORRAINE MCGAW, ASSISTANT PRINCIPAL, HUMAN RESOURCES
Status	DISCLOSABLE
Action	FOR NOTING

1. INTRODUCTION

The purpose of this report is to provide an update to the Organisational Development Committee on the range of activity that has been happening within the Human Resources and Organisational Development function since the last Committee meeting and which is not covered within other Organisational Development Committee papers.

2. RESTRUCTURE CONSULTATION

A restructure consultation started week beginning 13 May 2019 with the following staff groups:

- Faculty Administration
- Quality
- MIS
- Equality
- Executive Support Administration

The key aims of the restructure are to:

- Provide an appropriate and coherent specialist administrative structure for the Faculties
- Provide a more focussed MIS administrative structure
- Streamline the level of executive administrative support to the Senior Leadership team
- Provide the most effective service to staff, students and stakeholders

One of the main drivers for the restructure is to meet the challenges of the College's five-year financial forecast, which shows increasing deficits from

2019/20 onwards. This deficit which is currently forecast to be over £3million by 2022/23 if no savings are achieved has been reported to the College Finance and Resources Committee in the Financial Forecast five year plan at its May meeting and will be reported to the College Board of Management in June. The Board have tasked the College Management with putting in place steps to address this deficit in an effort to achieve a balanced budget for the future. There are two courses of action being undertaken, these are to increase commercial income, which is already included in the forecast, and to reduce costs. The College's overall direct expenditure base is made up over 75% of staff costs. It is therefore intended that this is the first area of restructure which will be followed by others across the College to reduce the ongoing cost base.

Phase 1 of the first consultation process closes on 21 June 2019 and following this all consultation feedback will be reviewed and incorporated into the final structure proposal which is due to be presented back to the staff affected by the end of June 2019. We have received feedback that the timescales for completion of the restructure are tight however, we will keep these under review as the restructure progresses and if deadlines need to be extended these will be agreed with the affected parties.The College Voluntary Severance Scheme has now been opened to **all** college administrative staff at level 8.2 The reason for opening the scheme to staff who are not directly affected by the proposed restructure is to create potential redeployment opportunities.

A paper is being submitted to the June Board of Management meeting to seek approval to extend the date for the current VS scheme with an extension of 18 months requested i.e. through to January 2021 to enable this restructure to conclude and for the series of structure changes to be implemented across the College.

The College does not currently have any additional funding to support the Voluntary Severance Scheme. The College will have to fund the voluntary severance scheme costs from within the College budget as it is needed to achieve the required savings for the future.

3. HR PROCEDURES UPDATE

Attached in Appendix 1 is the progress report on HR procedures. Progress has been extremely slow however, we are continuing to work with the Trade Union representatives.

4. INDUSTRIAL ACTION – LECTURING STAFF

In the last report to Committee it was advised that the College were notified by the Educational Institute of Scotland (EIS) on 20 December 2018 of planned industrial action. This was following a national statutory ballot in pursuit of a cost of living pay rise arising from the 2017-18 EIS-FELA pay claim. The College were advised that EIS members employed by the College (414 employees) would be asked to undertake a programme of discontinuous strike action on the following dates:

- Wednesday 16 January 2019
- Tuesday 5 February 2019
- Wednesday 6 March 2019
- Thursday 21 March 2019
- At that stage further dates were to be notified in due course.

All of the above strike days went ahead.

We received a further letter from the EIS dated 1 April 2019 advising the College that EIS members employed by Glasgow Clyde College (431 employees at that point) would be asked to undertake a programme of continuous action short of a strike taking the following forms:

- A 'resulting boycott', involving members refusing to enter or record student results in the college's student records system; and/or
- A withdrawal of 'goodwill' i.e. refusing to carry out activities which are not contractually required.

The main concern for the College in relation to the action short of strike action is entering student results into the college system. Therefore, as a result of this notification the Principal issued a letter to all lecturing staff on 18 April 2019, reminding them that the inputting of student results is a key requirement of their duties, as detailed in their job descriptions and contract of employment. A copy of this letter is attached in Appendix 2.

We also received a further communication dated 3 April 2019 from the EIS giving notice that EIS members employed by Glasgow Clyde College would be asked to undertake a programme of discontinuous strike action on the following dates:

- Wednesday 8 May 2019
- Wednesday 15 May 2019
- Thursday 16 May 2019

The first day of strike action (Wednesday 8 May) was cancelled to allow ongoing negotiations to progress. These negotiations however broke down and the remaining days of planned action (15th & 16th May) went ahead. The

College campuses were all open however all day classes were cancelled on these days, with only a few running in the evening. Only a small number of lecturers attended for work.

We are aware that there was a further offer made on 29th May which was a significantly higher offer with more consolidated payment levels. At this time, the College are calculating the additional cost of this offer which was not included in the five year financial forecast referred to above.

5. RISK ANALYSIS

There are no risks associated with this paper.

6. LEGAL IMPLICATIONS

There are no legal implications associated with this paper.

7. FINANCIAL IMPLICATIONS

There are financial implications associated with this paper in relation to the costs of the five year financial plan and associated increased staff costs.

8. REGIONAL OUTCOME AGREEMENT IMPLICATIONS

N/A

9. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

HR PROCEDURES

Policy Title	Sections for inclusion	Lead Officer	Union	Deadline	Progress
Alcohol, drugs and substance misuse		Gillian Crankshaw		August 2019	
Agency Worker Regulations		Nicole Patton	N/A	August 2019	
Adverse Weather		Nicole Patton		January 2019	Complete
Conflicts of Interest and Personal Relationships		Nicole Patton		January 2019	In progress
Dealing with Anonymous Communications regarding members of the workforce		Lorraine McGaw	N/A	January 2019	Complete
Discipline		Nicole Patton		National Bargaining	N/A
Disclosure Scotland (PVG)		Nicole Patton	N/A	September 2019	
Fixed Term Contracts		Nicole Patton	N/A	September 2019	
Grievance		Nicole Patton		National Bargaining	N/A
Job Evaluation/Grading Reviews		Nicole Patton		National Bargaining	N/A
Learning and Development	• Mandatory Training • Personal Development Plans • SLT Development Plans • Further and Higher Education Sponsorship	Gillian Crankshaw	N/A	June 2019	In progress – Deadline for completion August 2019
Leave and Holidays	• Adoption • Bereavement • Emergency • Leave of Absence • Maternity • Paternity • Paternity Leave when adopting • Shared Parental Leave • Holiday • Career Break • Jury Service • Fertility Treatment • Foster Carers • Surrogacy	Nicole Patton	N/A	National Bargaining	N/A
Managing Health and Absence	• Ill Health • Guidance for Managers • Guidelines for Employees • Unauthorised Absence • Frequent/intermittent Absence • Fit Notes • Return to Work • OH Referral	Nicole Patton		February 2019	New procedure written and being passed to Trade Unions for comment 23 May 2019
Organisational Change	• Matching Document • Restructuring	Gillian Crankshaw		April 2019	Complete
Probation/Progression		Nicole Patton		June 2019	In progress
Recruitment and Selection	• Criminal Convictions	Nicole Patton		March 2019	Delayed – new deadline September 2019
Redundancy		Nicole Patton		March 2019	In progress

Relocation Expenses		Nicole Patton	N/A	May 2019	Complete
Respect at Work (Bullying and Harassment)		Nicole Patton		February 2019	In progress – new deadline July 2019
Secondment and Step-up		Nicole Patton		May 2019	In progress
Smoking		Gillian Crankshaw	N/A	March 2019	Complete
Performance Improvement (Capability)	• Performance Capability • Ill Health Capability	Nicole Patton		March 2019	In progress – new deadline July 2019
Social Networking		Nicole Patton	N/A	May 2019	In progress
Travel Allowance		Nicole Patton	N/A	March 2019	Complete
Voluntary Severance		Lorraine McGaw	N/A	January 2019	Complete
Work-Life Balance	• Job Share • Flexible Working • Career Break • Carers at work • Childcare Vouchers • Cycle to Work • Home working • Phased Retirement	Nicole Patton	N/A	March 2019	In progress – new deadline July 2019

Our Ref: JV/CAS/STAFFINDACT1804

18 April 2019

GLASGOW CLYDE COLLEGE

Dear Colleague

INDUSTRIAL ACTION SHORT OF STRIKE ACTION

The College has been given notice that as a result of a statutory ballot, EIS members employed by Glasgow Clyde College will be asked to undertake a programme of continuous industrial action short of strike action from 15 April 2019. The notice advises that the action short of strike action will take the following forms:

(i) A 'resulting boycott', involving members refusing to enter or record student results in the college's system; and/or
(ii) A withdrawal of 'goodwill' i.e. refusing to carry out activities which are not contractually required.

The inputting of student results is a key requirement of your lecturing duties as detailed in your job description and contract of employment.

"Ensure up to date recording and processing of student attendance, absence, withdrawals, academic progress and results, and other relevant College processes."

Failure to perform these duties is a breach of your employment contract and may result in the College having to consider whether it is willing to accept partial performance. This may result in us withholding pay.

I would ask you to consider any action that you take and the impact it will inevitably have on our students and their future prospects.

For clarification the current industrial action does not include an 'assessment boycott' and it is therefore the expectation of the College that all student assessments should be conducted as normal. Marking, student feedback and remediation/resits should also not be affected.

I hope that this current dispute can be resolved in the coming weeks and that our students continue to receive the high level of support they have come to expect from Glasgow Clyde College staff.

Yours sincerely

Jon Vincent
Principal and Chief Executive

Jon Vincent - Principal and Chief Executive

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EMBARGOED UNTIL MEETING

GLASGOW CLYDE COLLEGE

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5 June 2019
Paper Title	Gender Pay Gap Report
Agenda Item	19.23
Paper Number	19.23A and 19.23B
Responsible Officer	Lindsey Ferries, Assistant Principal, Human Resources
Status	Disclosable
Action	For Noting

1 INTRODUCTION

1.1 In order to meet the College's equality duties, we are legally required to review and publish our gender pay gap on the College website. Data on our gender pay gap, which at 6% (mean) increased marginally since last year (5.7%) was discussed by the Senior Leadership Team and an Action Plan agreed on how we intend to address our gender pay gap.

2 CURRENT STATUS

2.1 The College's Gender Pay Gap Report was published on 30 April 2019 and a copy is attached in Paper Number 19.23A.

Further to discussion at the SLT, further analysis was requested together with market data in respect of the further education sector in Scotland. This additional information is attached in Paper Number 19.23B.

2.2 The SLT have accepted the recommendations and will be monitoring progress against the Action Plan in October 2019. At that time, an update will be presented to the OD Committee.

3. RISK ANALYSIS

There are no risks associated with this paper.

4. LEGAL IMPLICATIONS

There are potential reputational risks if we are unable to demonstrate progress against reducing our gender balance.

5. FINANCIAL IMPLICATIONS

There are no financial implications associated with this paper.

6. REGIONAL OUTCOME AGREEMENT IMPLICATIONS

N/A

7. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

GLASGOW CLYDE COLLEGE

GENDER PAY REVIEW REPORT 2019

Introduction

A summary of the Equality Act 2010, including the Public Sector Equality Duty (PSED) and statutory specific equality duties, is available on the College website.

The purpose of this report is to publish the gender pay gap information for 2019. Glasgow Clyde College welcomes the opportunity to report under this legislation and we are committed to advancing equality of opportunity and to creating an environment in which everyone is treated as an individual of equal value.

We have used the following measures to calculate and present the figures:

- Mean gender pay gap: The difference between the mean hourly rate of pay of male employees and that of female employees. The mean average is calculated by adding all individual employees' hourly rate of pay and dividing by the total number of employees.
- Median gender pay gap: The difference between the median hourly rate of pay of male employees and that of female employees. The median average is calculated by listing all employees' hourly rate of pay, and finding the midpoint.
- Quartile pay bands: The proportions of male and female employees in the lower, lower-middle, upper-middle and upper quartile pay bands.

Gender Pay Gap and Equal Pay

Although equal pay and the gender pay gap look at differences between women and men's pay, they are not the same.

Equal pay is the right for men and women to be paid the same when doing the same or equivalent work.

Gender pay gap is a measure of the difference between men and women's average earnings across an organisation, regardless of job role or seniority. All roles across the organisation are included in calculating the average earnings figure and it is expressed as a percentage of men's earnings.

Having a gender pay gap does not automatically mean there is an equal pay issue within an organisation. There are a number of reasons why a gender pay gap may exist, for example, a gender imbalance in the different levels of roles or if particular types of roles are dominated by a single sex.

Gender Pay Gap

The specific duties of the Equality Act require that Colleges and Higher Education Institutions should present a gender pay gap figure for the institution as a whole, which should:

- Include all staff, including full and part time staff, zero hours' staff and those at the most senior levels of the institution, to give an accurate picture of the difference between women and men's pay.
- Provide both mean and median calculations to illuminate different aspects of gender pay gap information.
- Present a pay gap in favour of men as a negative number and a pay gap in favour of women as a positive number to support consistency in reporting.

The figures in this report are based on a snapshot of data, which was extracted from our HR system in February 2019.

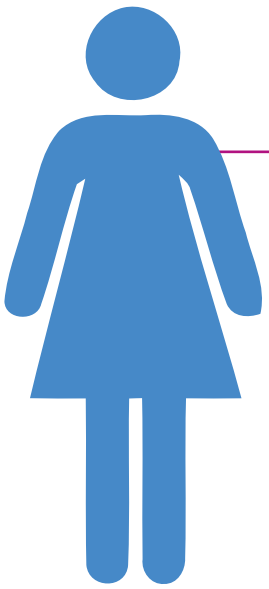
All of the data included in this report has been calculated according to the requirements of The Equality Act 2010 (Specific Duties) (Scotland) Amendment Regulations 2016.

For the purpose of this report 'salary' is defined as basic annual salary and does not include any contractual or non-contractual allowances. The figures include staff across all areas (teaching and support) and contract types (full time, part time, fixed term and permanent). All salaries have been adjusted to represent a full time equivalent hourly rate to allow direct comparison whether an employee is full or part time.

As at the 28 February 2019, the College had 1116 employees. In terms of the gender split across the organisation as a whole, 404 of these employees were male (36.2%) and 712 were female (63.8%).

In April 2018, we published the College gender pay gap figure of 5.77%, which was calculated using the mean (average) difference between the hourly rates of male and female employees.

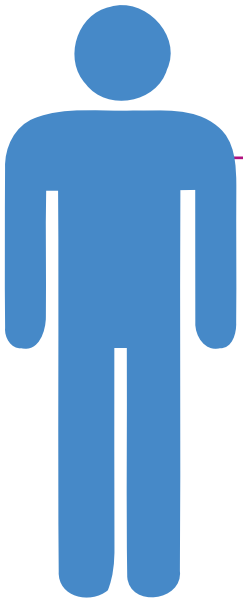
Based on our snapshot date, the 2019 gender pay gap figures for Glasgow Clyde College are shown below:



Women

Hourly Rate (mean)
£18.28

Hourly rate (median)
£19.95



Men

Hourly Rate (mean)
£19.44

Hourly rate (median)
£21.38

-6.0%
MEAN PAY GAP

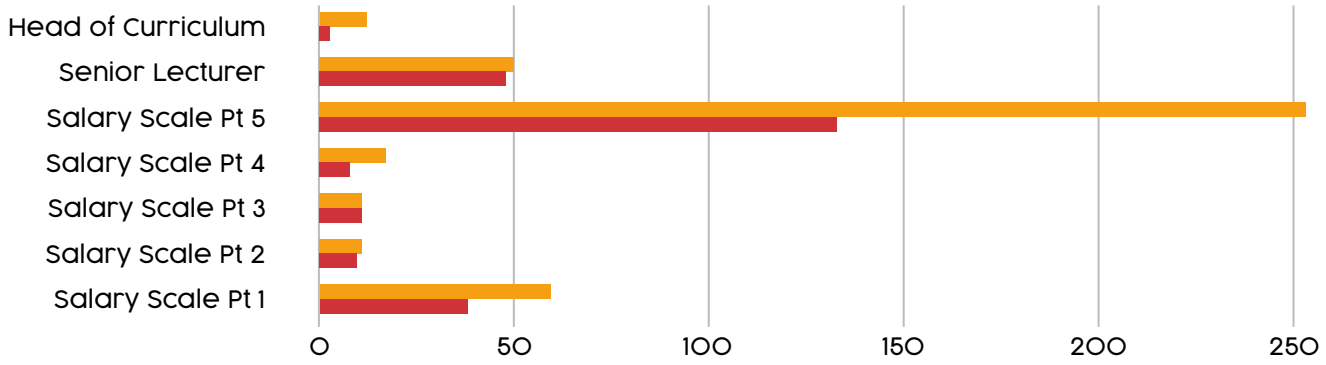
-6.7%
MEDIAN PAY GAP

(See definition on page 5 for explanation)

Gender breakdown by department (All Staff):

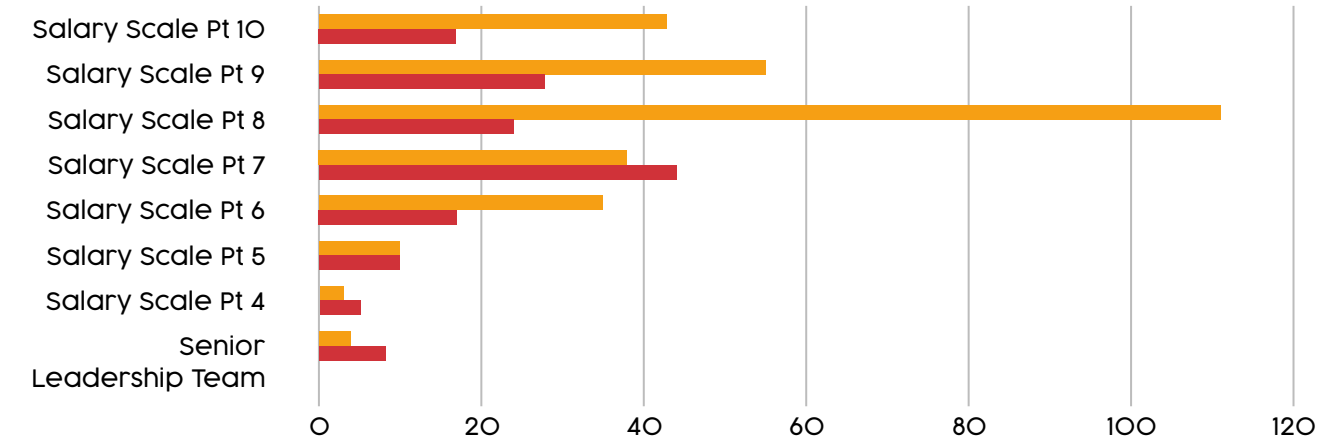
Department	Male	Female
Access and Continuing Learning	55 (29%)	134 (71%)
Business, Creative and Digital Industries	54 (32%)	116 (68%)
Engineering, Computing and the Built Environment	124 (82%)	28 (18%)
Executive Support/Board Support	0 (0%)	8 (100%)
Finance and Infrastructure	51 (46%)	60 (54%)
Health and Wellbeing	56 (24%)	182 (76%)
Human Resources	5 (28%)	13 (72%)
International and Commercial Business	16 (32%)	34 (68%)
Quality and Performance	9 (29%)	22 (71%)
Student Experience	26 (19%)	111 (81%)
Senior Leadership Team	8 (67%)	4 (33%)

Gender breakdown by grade across Lecturing Staff:



	Salary Scale Point 1	Salary Scale Point 2	Salary Scale Point 3	Salary Scale Point 4	Salary Scale Point 5	Senior Lecturer	Head of Curriculum
Female	59	11	11	17	253	50	12
Male	38	10	11	8	133	48	3

Gender breakdown by grade across Support Staff:

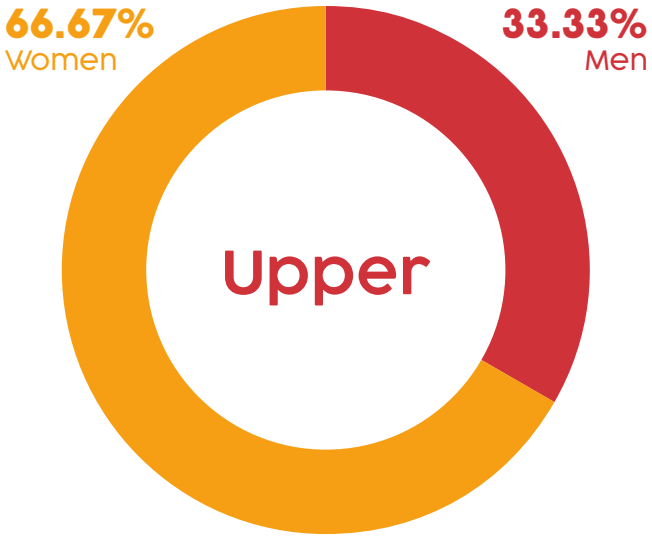


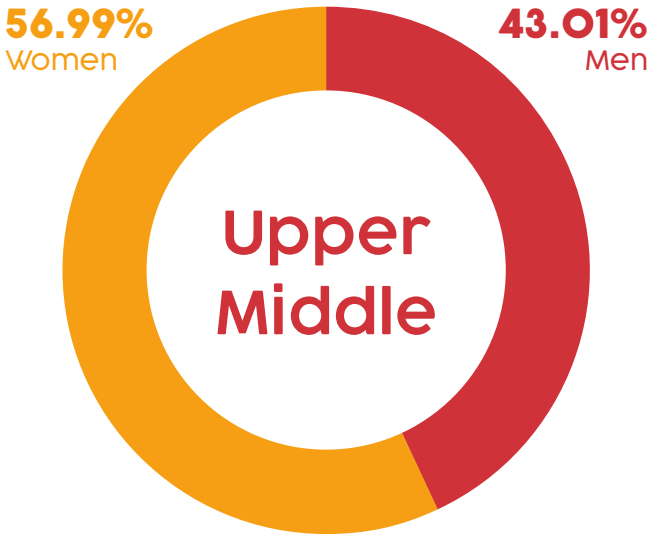
	Senior Leadership Team	Salary Scale Point 4	Salary Scale Point 5	Salary Scale Point 6	Salary Scale Point 7	Salary Scale Point 8	Salary Scale Point 9	Salary Scale Point 10
Female	4	3	10	35	38	111	55	43
Male	8	5	10	17	44	24	28	17

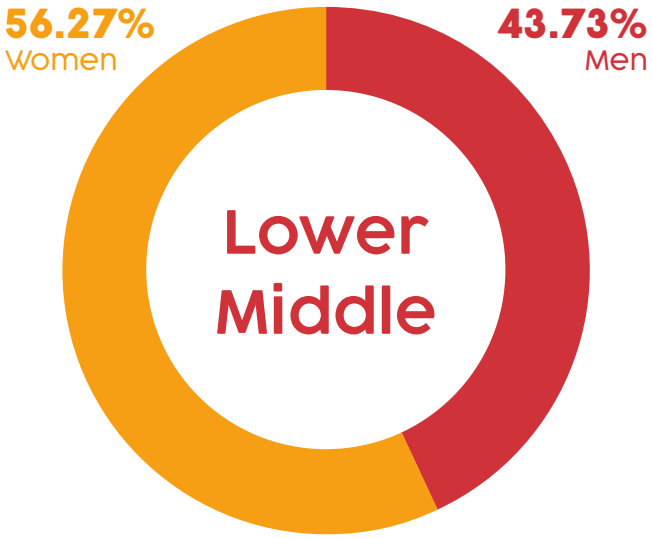
Our Pay Quartiles

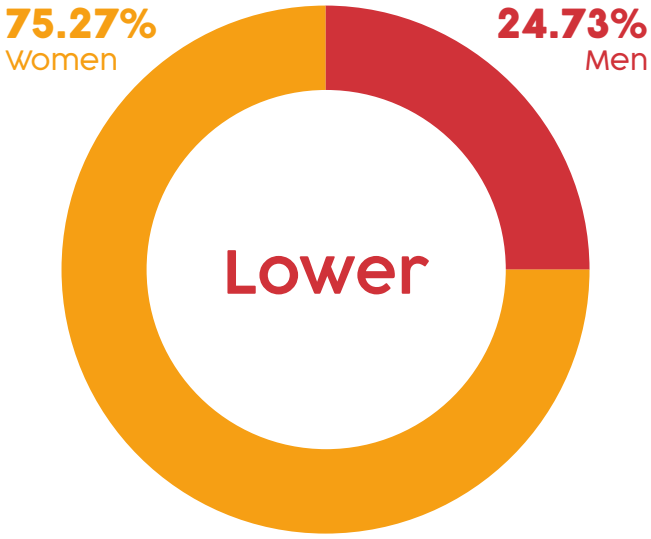
A pay quartile represents a quarter, or 25%, of the workforce, ranked by pay.
These figures are then broken down by gender below:

	Men	Women
Upper	93	186
Upper Middle	120	159
Lower Middle	122	157
Lower	69	210









Analysis of these figures has identified the following key factors as contributing to the pay gap figure:

Whilst 66.67% of our upper quartile and 56.99% of our upper middle employees are female, the percentage of female employees in the lower quartile is higher than this (75.27% female, 24.73% male), which leads to lower average female pay.

Additionally, the percentage of male employees in senior positions is higher than our percentage of male employees in lower positions, which results in a higher average male pay.

Vertical segregation is evident with females dominating many of the roles on the lower grades including cleaning, receptionist and childcare and administrative roles.

Horizontal segregation is also present with females and males dominating in specific job roles, for example, females dominate in cleaning and catering roles, many of which are part time, compared to males dominating in campus and ICT roles, most of which are full time.

Addressing the Gap

Voluntary Living Wage

In March 2009, Glasgow City Council officially launched the Glasgow Living Wage, which aims to establish a basic standard of living for employees in the city. Glasgow Clyde College is committed to this scheme and recognise both its importance in tackling poverty and its benefit to the economy of Glasgow. With effect from April 2019, the Glasgow Living Wage increased to £9 per hour which will result in an increase of the hourly rate of the female dominated posts at the lower end of the salary scale.

The College has two service contracts in catering and cleaning for which the service providers do not currently insist that their employees are paid the living wage and as a result, there will be individuals paid below this level working for those contractors. We are committed to exploring this further in partnership with our trade union colleagues and with these contractors.

Pay and Grading

There are currently two pay scales in operation within Glasgow Clyde College – one for lecturing staff and one for support staff. All staff salaries are included within one of these scales.

Job evaluation is used to identify work of equal value, and to ensure pay is set based on genuine job requirements. The FEDRA job evaluation scheme is currently used to analyse job roles based on a number of factors.

The system is designed to ensure that it does not unfairly favour stereotypically male or female jobs and is free from sex bias.

Whilst the Job Evaluation procedures are in place within the College, the pay scales for lecturing staff are determined by national negotiation. Support staff are on local pay scales with annual pay increases agreed nationally.

In terms of pay progression, all support staff salaries are currently on a single point scale. For lecturing staff, pay progression is applied annually and consistently.

Within this report it is identified that women and men tend to be clustered into different jobs and sectors. Job segregation, also known as occupational segregation can restrict choices for men and women. The jobs most likely to be done by women are also associated with low pay and fewer opportunities to progress. Job segregation is a contributing factor to our pay gap and going forward we will engage with 'Close the Gap', Scotland's leading expert on the gender pay gap, in order to address this and work together with the aim of reducing our current gap figure.

Workplace Culture

Having a set of robust procedures in place is essential to an inclusive workplace. The College have a number of procedures to support staff when they need it most including Maternity Leave, Shared Parental Leave and Emergency Leave. Although widely available to and accessible for staff, we recognise we need to more effectively communicate these procedures to staff to ensure everyone is aware of what their rights and responsibilities are. We will also look at providing training to managers to ensure these procedures are implemented fairly and consistently.

Going forward, we will review all of our current procedures and, where applicable, will update them according to best practice on promoting gender equality.

Based on the figures published within this report, we are looking to develop a pay gap action plan using our gender pay gap data, our pay quartile information, and other relevant employee data. Using this data, disaggregated by gender, will help inform where actions are needed within our organisation.

The College is aware that where there is sexism in a workplace it can have a significant and detrimental impact on those affected. It can create a hostile environment, increase staff turnover and discourage potential applications for promotion.

The College will be developing a Respect at Work procedure in conjunction with our trade union colleagues along with an initiative to promote zero tolerance of sexism. As part of this initiative, we will ensure that all line managers receive training which will include how to support any staff who make a report of this nature.

Recruitment and Promotion

Glasgow Clyde College is committed to flexible working and ensuring that all vacancies, both internal and external, are advertised on this basis.

In terms of recruitment, data on applicants' gender is currently collected which allows us to undertake analysis, and identify any patterns, for example, particular departments, roles, or grades where women are underrepresented in appointments, or particular stages in the recruitment process where women tend to withdraw. We will continue to review our workforce data to ensure there is no apparent gender bias, or indeed in respect of the other protected characteristics.

Flexible and Part-Time Working

The College have recently engaged with 'Family Friendly Working Scotland' to promote a flexible and family friendly culture which will enable us to build upon the family friendly practices already in place.

Going forward we will gather data on flexible working requests by gender to allow an analysis to be undertaken and to identify whether there are any patterns of uptake, or areas within the organisation where requests are repeatedly rejected. We will use this to further develop our action plans.

Nationally, part-time workers tend to be concentrated in the lower grades of organisations, which is a key cause of the gender pay gap. A lack of promoted part-time roles, targeted training and progression routes can cause women to be clustered in low paid part-time work. The College will continue to look at providing opportunities for part-time workers to progress throughout our organisation.

Training and Development

Learning and development opportunities across Glasgow Clyde College are open to all staff. We allow staff the time and resources to complete training during working hours in order to maximise participation for everyone.

Going forward, gathering data on development opportunities by applicants and participants will enable us to identify patterns, for example, where men working full-time are more likely to apply or be successful than women working part-time. We will include analysis of our further education and higher education College sponsored training programme. Having this information will allow us to take action to encourage higher participation in development opportunities from under-represented groups.

Action Plan

Below is a high level action plan in order for the College to continue to look at ways to close the gender pay gap. Following the planned review of workforce equalities data, a more detailed gender pay gap action plan will be established.

Action	Responsibility	Time Scale
Seek approval and publish Gender Pay Gap Report on website .	HR / Marketing	April 2019
Implementation of NJNC Job Evaluation scheme for Support Staff (Phase 1)	Senior Leadership Team	June 2019
Interviewing Training (including unconscious bias) to be incorporated into CPD days and Leadership and Management Development Programme	OD and Training	August 2019
Develop and implement 'Respect at Work' procedure in conjunction with TU colleagues	HR	September 2019
Review and analyse workforce data (recruitment, promotions, flexible working requests, training and development etc.) in relation to gender equality	HR / OD and Training	September 2019 (collection of baseline data)
Explore Living Wage options for service contracts in partnership with TU colleagues	Senior Leadership Team	October 2019
Investigate recruitment opportunities to encourage a wider gender balance in certain roles.	HR	October 2019
Review of how we internally communicate positive messages about career development opportunities	HR / OD and Training	October 2019
Produce an annual People Management Report providing data on our workforce	HR / OD and Training	October 2019 (covering period August 18 – August 19)
Engage with 'Close the Gap' for further advice and guidance	HR	Ongoing
Work closely with Family Friendly Working Scotland to further support positive working culture	HR	Ongoing

GLASGOW CLYDE COLLEGE

glasgowclyde.ac.uk

Paper Number 19.23B

SENIOR LEADERSHIP TEAM

TOPIC: GENDER PAY GAP

1 INTRODUCTION

1.1 Further to discussion at the Senior Leadership Team Meeting in April, additional investigation and analysis has taken place in order to identify any key messages from our gender pay data.

1.2 In considering our own gender pay gap figure and the 0.3% increase since the previous figure, we have also collated the figures published by other Colleges to give us an understanding of the pay gap across the Scottish FE sector. These are attached in Appendix 1.

1.3 From a national UK perspective, according to figures recently published by the CIPD in May 2019, the median pay difference got slightly worse, increasing from 9.2% to 9.6%, while the mean figure improved slightly, decreasing from 13.4% to 13.1%.

2 ANALYSIS OF DATA

2.1 We have carried out the following further analysis of data:

- Breakdown of posts within Support staff scale points 7, 8, 9 and 10. Please refer to Appendix 2.
- Further Lecturing staff analysis
- Senior team analysis

2.2 **Breakdown and analysis of Scale Point 7**
Post holders at this level are described as working out with immediate and close supervision and where the main activity requires specific technical/vocational qualifications. Job roles within this scale point tend to be fairly complex support services and include Course Coordinators, Maintenance Electricians, Payroll Officer etc. The ratio of staff by gender is almost 50:50 i.e. 46% female, 54% male.

2.3 **Breakdown and Analysis of Scale Point 8**
This covers post holders who have responsibility for performing a range of tasks with role requirements clearly defined. Staff here normally work under supervision and are experienced in specific areas of the job role. Roles within this scale include largely Administrator roles and this is where the bulk of staff within support staff functions are employed. Of the total number of staff employed in scale 8 (135 headcount), 82% are female. We continue to strive to increase the gender diversity of staff applying for these roles, which traditionally have tended to be female orientated. For example in

HR, we have recently appointed 2 male recruitment assistants.

2.4 **Breakdown and analysis of Scale Point 9**
These are roles where the post holder carries out a range of tasks within a defined scope and where guidance is readily available from supervisors. Roles within this scale include various Assistant roles in IT and the library, receptionists and Cooks. 66% of staff in these roles are female. All staff fulling these roles are paid at the same point on the pay scale so no issues of equal pay.

2.5 **Breakdown and analysis of Scale Point 10**
These are generally roles carrying out tasks under close supervision, often as part of a team engaged in similar tasks. Roles include cleaners, kitchen assistant/porters and 72% of the post holders being female. All staff fulling these roles are paid at the same point on the pay scale so no issues of equal pay.

2.6 In summary, we have reviewed the roles within each of the support staff scales. Whilst recognising that the majority of these roles are at the lower end of the support salary scale are filled by female staff, all roles are formally evaluated using the national FEDRA system and staff are positioned fairly and consistently on the pay scale. We also continually review our recruitment processes to ensure that we are not unconsciously being gender biased towards certain roles.

2.7 **Further Lecturing staff analysis**
The majority of our lecturing staff are positioned in scale point 5. We have 386 permanent lecturing staff, of which 65% are female. Staff teach across every department and the ratio of male to female reflects industry and social trends.
The national agreement in respect of TQFE qualification has resulted in an increased number of staff progressing to scale point 5.

2.8 **Senior Team**
The gender balance within the SLT has remained consistent with 4 females and 8 males. Our Leadership and Management Programme will continue to support succession planning and growing talent.

3 FINANCIAL AND LEGAL RISK IMPLICATIONS

There is a potential reputational risk if we are unable to demonstrate progress against reducing our gender balance.

4 RECOMMENDATIONS

4.1 Further to this analysis, our assessment is that the reason for the slight 0.3% increase from 2018 may be attributed to changes in the organisational establishment and predominantly females occupying the lecturing scale and the support staff lower admin roles.

4.2 There are more female staff at the top of the lecturing staff salary scale in comparison to the majority of female staff within the support salary scale who dominate the lower ends of the pay scale. It is also noted that there is limited staff turnover particularly at the lower scale point.

4.3 What this analysis has shown is that now we have more in depth analysis of where we are now, it will be easier to monitor progress and trends in the future.

4.4 It is important that we continue to closely monitor the situation and follow up on the agreed actions. UK wide it is acknowledged that embedding flexible working practices, supporting female talent to move into more senior positions, and increasing the diverse flow of more diverse talent into historically male dominated sectors and roles takes time.

4.5 Progress against the actions published in our Gender Pay Gap Report will be reported to the Senior Leadership Team and OD Committee in 6 months i.e. October 2019.

Submitted by: L. Ferries/L. McGaw
16 May 2019

Appendix 1

Comparison across College Sector

College	Gender Pay Gap Figure (Mean)	Reduction / Increase from figure published in 2017

SENIOR LEADERSHIP TEAM

	2019 (%)	
Glasgow Clyde	6.0	**Increase** (0.3%)
City of Glasgow	7.12	**Decrease** (4.49%) Attributed to (taken from report) – the reorganisation structure of the College
West College Scotland	6.90	**Decrease** (0.08%) No reason(s) for reduction stated within report.
Kelvin College	7.17	**Decrease** (0.66%) Attributed to (taken from Report) – Movement within the College staffing structure, new entrants and promotions; incremental progression; the reduction of staff who have pay protection as a result of internal restructuring; and the annual review of roles within their area of responsibility by senior managers. This involves roles being re-evaluated using FEDRA and has resulted in a number of roles being regraded to a higher grade.
Edinburgh College	2.2%	**Decrease** (1.6%) Reduction not mentioned explicitly but pay harmonisation for teaching staff stated as being a factor in low overall figure.
Fife College	4.36% (As at March 2018)	No 2017 report online, January 2018 figure published - 3.45%. **Increase** (0.91%) - no comment on this.
Dundee and Angus College	6.1%	States within 2019 report, 'this figure is an improvement on 2017 figure' – no 2017 figure online.
Ayrshire College	10.99%	**Decrease** (1.09%) No further comment.

Appendix 2

Breakdown of posts within Support staff scale points 7, 8, 9 and 10

Salary Scale Point	Salaries within	Job Roles

SENIOR LEADERSHIP TEAM

	Scale Point	
7	7.1 - £27, 258	Course Coordinator Faculty Technician Lead Practitioner Early Years Princes Trust Team leader Senior Customer Adviser Student Association Development Officer AV Technician ICT Desktop Network Support E Learning Developer Maintenance Electrician Maintenance Joiner Payroll Officer Senior Campus Officer
	7.2 – £28, 848	Learning Inclusion Adviser Marketing Officer Procurement Officer Senior Payroll Officer Student Adviser
	7.3 –£30, 174	ESOL Employment Officer Executive PA Supported Employment Officer SVQ Assessor
8	8.1 – £21, 578	Cleaning Supervisor
	8.2 – £22, 585	Accreditation Administrator Admissions Administrator Commercial Development Administrator Customer Adviser / Administrator External Funding Administrator E Learning Administrator Executive Support Administrator Faculty Administrator Finance Administrator Front of House Supervisor Kitchen Supervisor Human Resources Administrator IGF Administrator Learning Inclusion Administrator MIS Administrator Quality Administrator Admissions Administrator Organisational Development Administrator Student Advice Administrator

		Student Association Administrator Student Funding Administrator Student Support Assistant
	8.3 – £23, 621	Campus Officer Child Development Officer
	8.4 – £24, 365	Schools Liaison Facilitator
	8.5 – £26, 056	Contracts Coordinator Library facilitator
9	9.1 – £17, 673	---
	9.2 – £18, 554	Library Assistant Campus Assistant Technical Support Assistant
	9.3 – £19, 781	Child Development Assistant Cleaning Team Leader
	9.4 – £20, 296	Receptionist Evening Receptionist Salon Receptionist General Cook Reprographics Operator
	9.5 – £20, 557	---
10	10.1 – £16, 942	Cleaner Front of House Assistant Equality and Inclusion Intern (Funded) Kitchen Assistant ICT Modern Apprentice Kitchen Porter

EMBARGOED UNTIL MEETING

GLASGOW CLYDE COLLEGE

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5 June 2019
Paper Title	National Job Evaluation Scheme (Support Staff)
Agenda Item	19.28
Responsible Officer	Lindsey Ferries, Assistant Principal (job share), Human Resources
Status	Disclosable
Action	For Noting

1 INTRODUCTION

1.1 Clyde College launched the role out of the National Joint Negotiating Committee (NJNC) National Role Evaluation Process, in partnership with Trade Union colleagues on 29 and 30 April 2019. The job evaluation process is being delivered in stages. The first stage (Stage 1) is for the completion of role online questionnaires within each college ready for role evaluation. This process is taking place over a three month period. All questionnaires together with associated job descriptions for all support staff roles in scope of the National Recognition agreement (within Clyde Levels 4 - 10) are required to be submitted by 28 June.

2 CURRENT STATUS

2.1 There are 148 jobs in scope which covers c. 450 post holders. The Senior Leadership Team was briefed and sessions held for all relevant Department Managers so that they could confirm the posts that were in scope before HR individually notified those staff.

Thereafter staff were invited to attend staff briefing sessions which were held over two days on 29 and 30 April in partnership with Trade Union colleagues at each of the campuses. 48% of all staff whose posts were in scope attended and further sessions have been held upon request at departmental level.

It is recognised that there is a significant amount of support required for Managers and post holders to ensure that the role questionnaires are completed and that job descriptions are updated. It is noted that within Clyde many of the job descriptions have not been updated since the merger and the feedback is that many of them are out of date.

A small project team has been established within HR to run this project as a result of funding allocated nationally. A Project Plan has been prepared and milestones agreed which are being monitored fortnightly by a partnership project meeting.

There has already been substantial activity to be available to support Managers and post holders with this exercise. This activity includes:

- Open surgeries for staff with the HR Project Officer at each campus in order to answer queries and give advice.
- Unison have had access to facilities for their members over the initial 2 week period and this will continue.
- A separate email address so that any queries in relation to this exercise can be answered promptly by the HR Project team.
- A link on our internal intranet where all staff can access further information about the project including local Qs and As as well as signing posting to the national JE website.
- Training for the HR team and all verifying Managers on the FEDRA scheme.

3. MONITORING PROGRESS

3.1 A monitoring template has been prepared in order to be able to monitor progress towards the target date of 28 June. Regular communication is taking place with Managers to support them and their staff with this exercise. It is recognised that it is a very challenging timescale particularly given the current context where we have recently embarked upon a major consultation exercise about a restructure of administrative functions across the College.

4. RISK ANALYSIS

It is recognised that this exercise is going to require significant Management input as well as facilitating staff time to complete this exercise. There is a risk that we may not meet the 28 June timescale for all role questionnaires to be agreed in partnership and submitted.

5. LEGAL IMPLICATIONS

There are no legal implications associated with this paper.

6. FINANCIAL IMPLICATIONS

The College received national funding (£33,943) to support Stage 1. This is paying for a HR JE Project Officer (internal secondment), administrative support and training for HR staff and verifying managers on the FEDRA system. Expenditure against this budget is regularly monitored.

7. REGIONAL OUTCOME AGREEMENT IMPLICATIONS

N/A

8. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5 JUNE 2019
Paper Title	KPI REPORT
Agenda Item	19.29
Responsible Officer	LORRAINE MCGAW, ASSISTANT PRINCIPAL HUMAN RESOURCES
Status	DISCLOSABLE
Action	FOR DISCUSSION

Key Perfomance Indicator	Reporting	Target	2016/17	2017/18	2018/19 Quarter 1	2018/19 Quarter 2	2018/19 Quarter 3	2018/19 Quarter 4
HEALTH AND WELLBEING								
Occupational health surveillance baseline test completion for at risk areas	Quarterly	100% actioned within 2 months of start date	Data Unavailable	30%	80%	75%		
Participation rate of staff in Healthy College events	Annually	All staff participation	Data Unavailable	321 (sessions)				
HEALTH AND SAFETY								
Health and Safety induction completion rates	Quarterly	100% within 1 month	72%	71%	37%	27%	20%	
Number of Accidents Reported	Quarterly	Increase awareness and reporting	79	84	35	28%		
DEVELOPMENT AND TRAINING								
Staff induction completion rates	Quarterly	100% within 2 months	51%	61%	21%	32%	18%	
% of probationary/progress reviews completed at 3 months	Annually	100%	Data Unavailable	90%				
% of probationary/progress reviews completed at 6 months	Annually	100%	Data Unavailable	49%				
% of successful probationary/progress reviews	Annually	95%	Data Unavailable	49%				
Support Staff PDP completion rate (%)	Annually	95%	67%	N/A				
Average days training/CPD uptake per employee	Annually	3 days per staff member	Data Unavailable					
Level of permanent teaching staff with TQFE	Annually	90%	81%	79%				
Lecturing staff PDP completion rate	Annually	95%	47%	N/A				
SICKNESS ABSENCE								
Working days lost through sickness absence	Quarterly	4%	3.9%	3.65%	4.37%	5.93%	4.72%	
STAFF DIVERSITY PROFILES								
Protected characteristic data recorded	Quarterly	85%	Data Unavailable	TBC	TBC			
Equal Pay (Gender Pay Gap)	Annually	Less than 5.0%	4.57%	5.77%				
RECRUITMENT AND RETENTION								
% Permanent staff voluntary turnover	Quarterly	As this turnover is voluntary HR does not anticipate setting a target	3%	3.54%	1.86%	1.08%	2.38%	
Staff engagement level	Annually	Target 10 - full staff engagement	Data Unavailable	6.3		.		
Average number of applications per advertised external vacancy	Annually	more than 8 average per vacancy	Data Unavailable	11				
HUMAN RESOURCE MANAGEMENT								
Number of disciplinaries each year	Annually	Less than 10	4	3				
Number of grievances each year	Annually	Less than 10	5	6				
Number of capability reviews per year	Annually	Less than 5	0	1				
No of dignity at work Cases	Annually	Less than 5	0	2				
Number of dismissals	Annually	Less than 5	0	0				

Items to be reported to Committee – Non KPI data

Participation in Leadership Development Programme	Leadership Development Programme being reviewed and participation will be reported to Committee
HSE Reportable accidents (RIDDOR)	Health and Safety reports are submitted to each Committee meeting
Gender balance	An annual report will be submitted to the Committee on the gender balance across the College by grade level.
Participation rates in staff engagement surveys	A summary report will be submitted to the Organisational Development Committee after each survey including participation rates

EMBARGOED UNTIL MEETING

GLASGOW CLYDE COLLEGE

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5 JUNE 2019
Paper Title	ORGANISATIONAL DEVELOPMENT REPORT
Agenda Item	19.30
Paper Number	19.30A
Responsible Officer	GILLIAN CRANKSHAW, ORGANISATIONAL DEVELOPMENT MANAGER
Status	DISCLOSABLE
Action	FOR NOTING

1 INTRODUCTION

1.1 This report will provide details of some of the activities of the Organisational Development team in respect of Staff Development so far this academic year and the plans for the rest of the year.

2 PERSONAL DEVELOPMENT PLANS

2.1 All staff were invited to take part in the new mandatory Personal Development Planning process which now runs throughout the year with submission of paperwork on an annual basis. The deadline for submission each year is set as the end of June to allow CPD planning for the following year over the summer period.

3. LEARNING AND DEVELOPMENT ANNUAL PLAN

3.1 The development of our 3 year training plan has been delayed to ensure any themes arising from the PDP process this year can be captured and incorporated in the plan. This plan will be published for the start of the new academic year.

4 LEADERSHIP PROGRAMME

4.1 The draft leadership programme developed through information received through the TPI culture study, the staff engagement survey results and latterly through the agreed college values has been developed and the final version will be published at the start of the new academic year, however, some of the CPD events in June will focus on leadership/management.

5. INDUCTION

5.1 The new induction process has been phased in with meet the EMT sessions for all new starts, one to ones with the Principal for all new permanent staff and meet your SLT line management already in place.

5.2 The first welcome day took place on Wednesday 22 May and an outline of the programme is attached Paper Number 19.30A.

5.3 The new online induction programme which will be available through the College VLE will be introduced as soon as the technical difficulties have been resolved.

5.4 In addition, once the College values have been launched, all new members of staff will receive a comprehensive welcome pack with their offer of employment.

6. GENERAL TEACHING COUNCIL SCOTLAND (GTCS) PROFESSIONAL UPDATE VALIDATION

6.1 The Employers Association and EIS have agreed that all staff on lecturing terms and conditions will be required to register with the GTCS. The requirement for registration means staff must be teacher trained and maintain their professional development.

6.2 Colleges are able to have their Professional Development Process validated by the GTCS to streamline the professional update process and many of the Scottish Colleges have gone through this process already.

6.1 The Organisational Development team were delighted to have our process validated. GTCS will work with the College on a PR piece around this.

7. LEARNING DAYS

7.1 The College set aside 3 days every year for college wide CPD activities to run. This year we will be running 2 in June and one in August.

7.2 The programme for the June events will be circulated at the Organisational Development Committee meeting for information.

8. RISK ANALYSIS

There are no risks associated with this paper.

9. LEGAL IMPLICATIONS

There are no legal implications associated with this paper.

10. FINANCIAL IMPLICATIONS

There are no financial implications associated with this paper.

11. REGIONAL OUTCOME AGREEMENT IMPLICATIONS

N/A

10. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

Equality impact assessments are being carried out on all newly introduced procedures and processes.

WELCOME DAY				
Audience		**All new members of staff**		
Frequency		**Approximately 14 per annum**		
Course Timings		**09.30 – 16.00**		
Time	**Session**	**Outline**	**Presenter**	**Duration**
09:30 – 09:55	**Welcome from Principal**	Welcome the new members of staff to the college from the Principal	**Principal**	**25 mins**
09:55 – 10:00	**Course Overview**	Introduce the day and what will be covered Fire and smoking arrangements Toilet locations Ensure that all staff have completed the online induction	**Learning & Development Officer**	**5 mins**
10:00 – 10:15	**Icebreaker**	Ask attendees to spend 5 mins getting to know the person next to them. They have 5 mins to find out: ✓ Their name and what job they do in the college ✓ What attracted them to Glasgow Clyde college? ✓ One word to describe their impression of the college so far? This information is presented back to the group.	**Learning & Development Officer**	**15 mins**
10:15 - 10:45	**Our Students**	Who are our students, role of GCCSA.	**Students Association Development Officer**	**30 mins**
10:45 - 11:15	**Equality, Diversity & Inclusion**	What is Equality? The Equality Act Protected Characteristics College Duties Monitoring Matters EDI at GCC Q&A	**Assistant Principal, Student Experience**	**30 mins**

11:15 - 11:30	**Student Support Services**	Learning Inclusion provision Student Support	**Assistant Principal, Student Experience**	**15 mins**
11:30 - 11:45	**Safeguarding**	Safeguarding overview, staff responsibilities and routes for Safeguarding issues/queries. Q&A from attendees	**Assistant Principal, Student Experience**	**15 mins**
Comfort Break				**15 mins**
12.00 – 13.00	**Human Resources**	Annual Leave Staff benefits iTrent – provide a demonstration of iTrent and explain how to access - payslip, equality information, keeping personal information up to date and booking a holiday. How salary is paid/timesheets Process to follow if you are sick or cannot attend work How to find staff vacancies Pension Obtaining a staff identification badge Employee counselling service Q&A from group	**Human Resources Adviser**	**1 hour**
Lunch Break & Meet your HR Advisor				**45 mins**
13.45 – 14.00	**Organisational Development**	Internal Communications Staff Intranet	**Organisational Development Manager**	**15 mins**
14.00 – 15.00	**Health & Safety**	Fire emergency procedures Manual Handling Accident and incident reporting (completion of paperwork) Occupational health Risk assessment Peep completion Signing in during holidays. Security Q&A	**Health & Safety Officer**	**1 hour**
15:00 – 15:45	**Learning & Development**	CPD Available How to request CPD Professional Development Sponsorship PDP process How to access CPD records (display on iTrent)	**Learning & Development Officer**	**45 mins**

		Teaching Qualifications Teaching development pathway CPD Events Q&A		
15:45 – 16:00	**Summary and Close**	Summary of content of the day Any final questions Thank attendees for attending Close	**Learning & Development Officer**	**15 mins**

Evaluation sent to attendees after the course

GLASGOW CLYDE COLLEGE

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING

Date of Meeting	5 JUNE 2019
Paper Title	HEALTH AND SAFETY REPORT 2018/19
Agenda Item	19.31
Paper Number	19.31A, B, C and D
Responsible Officer	GILLIAN CRANKSHAW, ORGANISATIONAL DEVELOPMENT MANAGER
Status	DISCLOSABLE
Action	FOR NOTING

1 INTRODUCTION

1.1 This report covers activity undertaken by the Organisational Development team in relation to Health & Safety in 2018/19 and the key priorities for the coming year.

2 STATISTICS

2.1 Recording of Statistic

2.1.1 The Organisational Development team have been working with ICT to create a new reporting system for Accidents, Incidents, Near Misses and to introduce Hazard Observations.

2.1.2 The introduction of this system would be an opportunity to re-educate staff on the importance of recording this information in addition to removing the manual manipulation of data within the team.

2.1.3 The team would also like to roll the system out to students who could report Hazard Observations and Near Misses. ICT are investigating this. If possible this would be promoted to students through the Class Representative system and as part of induction.

2.2 Accident Statistics

2.2.1 The accident statistics from 1 December 2018 to 28 February 2019 are attached at Paper Number 19.31A (Appendix 1).

2.2.2 The total number of accidents/incidents reported in the period was 17 for the same period in 2018 the number was 28.

2.2.3 Over this period year there were 2 accidents reported to the HSE (RIDDOR). Both accidents related to slip trip and falls and resulted in one

student sustaining a broken wrist. One member of staff sustaining a broken ankle.

2.2.4 After investigation to determine the cause of the student accident, a faulty handrail leading from the student carpark at our Langside campus was the root cause. The handrail has since been removed and a new handrail ordered.

2.2.5 The root cause of the staff members fall was due to student work lying on the floor. After discussion with the School staff, the Head of Curriculum and Health and Safety Officer have spoken to all students within this School about the importance of working in a tidy environment to prevent recurrence.

2.2.6 The highest category of accidents was Machinery/Tool cuts with 11. For the same period last year, the highest category was Slip, Trips & Falls with 7 recorded incidents.

2.2.7 Machinery and tool cuts continue to be addressed and discussed at forum meetings. Arrangements are in place to attend Faculty staff meetings to reinforce the need for instruction in use of small tools and the use of PPE. Given the nature of some of the courses an element of minor injury is unavoidable.

2.2.8 Over the period 1 December 2018 to 28 February 2019, 6 accidents required hospital attention and details are supplied on each individual campus report.

2.3 First Aid Call Outs

2.3.1 Over the period 1 December 2018 to 28 February 2019 the College First Aiders have attended 48 calls. 28 of these were accidents, which are recorded in the accident statistics. Details of first aid call outs are attached at Paper Number 19.31B (Appendix 2). Five of these resulted in a visit to hospital as a precautionary measure. For the same period last year, the first aiders attended 35 call outs.

2.4 Near Miss Reports

2.4.1 The total number of near misses reported in the period 1 December 2018 to 28 February 2019 was zero for the same period in 2018 the number was One at Paper Number 19.31C (Appendix 3).

3 GENERAL UPDATE

3.1 Occupational Health Surveillance

Occupational Health Surveillance is continuing and this academic year so far 478 checks have been carried out on 197 staff. A new Occupational

Health Procedure has been drafted and consultation with union representatives has been arranged to take place. It is hoped that this will promote the importance of the surveillance programme with the union representatives and that they will help encourage staff to take advantage of the programme.

3.2 **Service Desk Provision**

From 1 January 2019 to 30 April 2019, 38 requests have been logged. 32 of these requests have been closed and 6 requests are currently active. The highest volume of requests was to carry out Risk Assessments for student events and student work placement Risk Assessments.

3.3 **Health and Safety Review**

3.3.1 The Health and Safety review is ongoing and an updated schedule of work is attached at Paper Number 19.31D (Appendix 4) for information. Information and awareness raising sessions took place for the Board of Management, SLT and all College Managers.

3.3.2 As procedures are published training will be delivered to the relevant staff.

4 RISK ANALYSIS

There are no risks associated with this paper

5. LEGAL IMPLICATIONS

There are no legal implications associated with this paper.

6. FINANCIAL IMPLICATIONS

There are no financial implications associated with this paper.

7. REGIONAL OUTCOME AGREEMENT IMPLICATIONS

N/A

8. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

Equality Impact Assessments will be undertaken for each new procedure being developed.

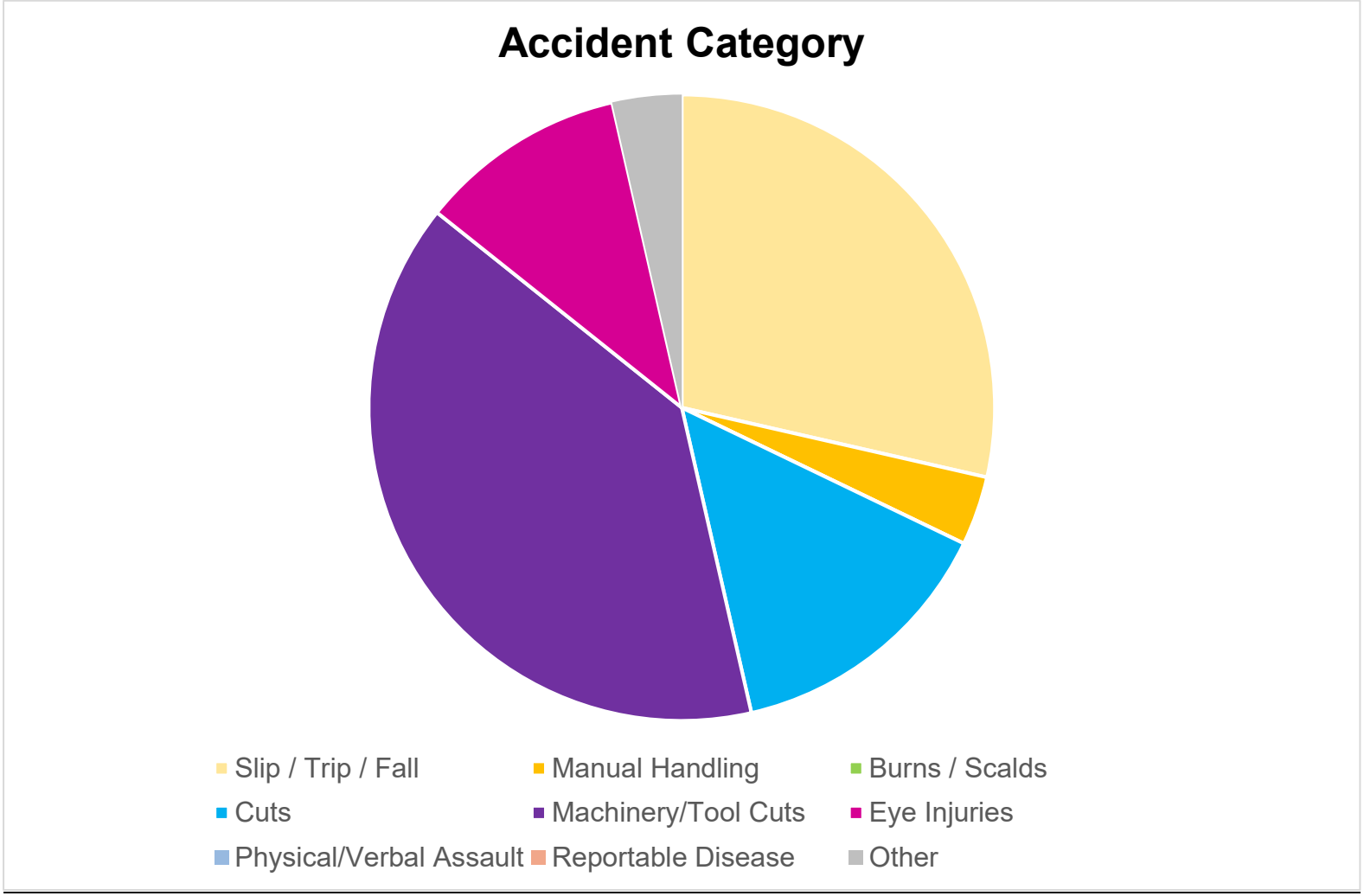
Appendix 1

Health & Safety

Accident Statistics for Glasgow Clyde College

1 December 2018 – 28 February 2019

Accident Category	Staff	Hospital	Riddor	Students	Hospital	Riddor	Contractors/ Visitors	Hospital	Riddor	Other	Hospital	Riddor	Total
Slip / Trip / Fall	**1**	1		**6**	2	1				**1**	1		**8**
Manual Handling	**1**												**1**
Burns / Scalds													
Cuts				**4**									**4**
Machinery/Tool Cuts				**11**	1								**11**
Eye Injuries				**3**	1								**3**
Physical/Verbal Assault													
Reportable Disease													
Other	**1**												**1**
TOTAL ACCIDENTS	**3**	**1**		**24**	**4**	**1**				**1**	**1**		**28**


Accident Category
Slip / Trip / Fall
Manual Handling
Burns / Scalds
Cuts
Machinery/Tool Cuts
Eye Injuries
Physical/Verbal Assault
Reportable Disease
Other

Anniesland Campus

Accident Category	Staff	Hospital	Riddor	Students	Hospital	Riddor	Contractors/ Visitors	Hospital	Riddor	Other	Hospital	Riddor	Total
Slip / Trip / Fall				1									**1**
Manual Handling													
Burns / Scalds													
Cuts													
Machinery/Tool Cuts				5									**5**
Eye Injuries				1	1								**1**
Physical/Verbal Assault													
Reportable Disease													
Other	1												**1**
TOTAL ACCIDENT	**1**			**7**	1								**8**

Next to each category there is a note of whether there was a requirement for a hospital visit or for the accident/incident to be reported to the HSE.

1 x student, cut finger.

Cardonald Campus

Accident Category	Staff	Hospital	Riddor	Students	Hospital	Riddor	Contractors/ Visitors	Hospital	Riddor	Other	Hospital	Riddor	Total
Slip / Trip / Fall	1	1		3						1	1		**5**
Manual Handling	1												**1**
Burns / Scalds													
Cuts				2									**2**
Machinery/Tool Cuts				6	1								**6**
Eye Injuries				1									**1**
Physical/Verbal Assault													
Reportable Disease													
Other													
TOTAL ACCIDENT	**2**	1		**12**	1					**1**	**1**		**15**

*Next to each category there is a note of whether there was a requirement for a hospital visit or for the accident/incident to be reported to the HSE.

1 x member of staff, head bump.

1 x student, cut finger.

1 x bus driver, ankle injury. RIDDOR

Langside Campus

Accident Category	Staff	Hospital	Riddor	Students	Hospital	Riddor	Contractors/ Visitors	Hospital	Riddor	Other	Hospital	Riddor	Total
Slip / Trip / Fall				2	2	1							**2**
Manual Handling													
Burns / Scalds													
Cuts				2									**2**
Machinery/Tool Cuts													
Eye Injuries				1									**1**
Physical/Verbal Assault													
Reportable Disease													
Other													
TOTAL ACCIDENT				**5**	1	1							**5**

*Next to each category there is a note of whether there was a requirement for a hospital visit or for the accident/first aid call out to be reported to the HSE.

1 x student, wrist and ankle injury. RIDDOR

1 x student, ankle injury.

GLASGOW CLYDE COLLEGE

Paper Number 19.31B

Appendix 2

Health & Safety

First Aid Call Outs

1 December 2018 to 28 February 2019

First Aid Call Outs	Staff	Hospital	Riddor	Students	Hospital	Riddor	Contractors/ Visitors	Hospital	Riddor	Other	Hospital	Riddor	Total
First Aid Call Outs	**1**			**19**	5								**20**

Date	Campus	Location	Comment
11/12/2018	Anniesland	Ground Stairwell	Student was unconscious at side of the stairs. Unsure if he had fallen or had a fit. Once he became conscious, he said he was unable to move and said he had chest pains. Ambulance called and **student was taken to hospital**
09/01/2019	Anniesland		Student suffered 2 x asthma attacks.
21/01/2019	Anniesland	Art Room	Student suffered a panic attack.
23/01/2019	Anniesland	Lift	Student suffered a seizure.
23/01/2019	Anniesland	Corridor outside room 141	Student suffered an asthma attack.

18/02/2019	Anniesland		Student complained of pains in his stomach – underlying condition.
25/02/2019	Anniesland	Outside College	Student was knocked off his bike by a car.
28/02/2019	Anniesland	Gym Hall	Student felt dizzy after she was struck on the head with a ball.
04/12/2018	Cardonald	Stairwell	Member of staff slipped on the stairs.
16/01/2019	Cardonald	S1.10	Student suffered a seizure and bumped his head. **Sent to hospital.**
17/01/2019	Cardonald	Kitchen	Member of staff banged her elbow whilst cleaning a trolley.
06/02/2019	Cardonald	Room 5.13	Student felt dizzy after walking up 5 flights of stairs (lifts not working). Student is 7 months pregnant. Phoned her husband and **he took her to hospital**.
08/02/2019	Cardonald	Travelling to college	Student was travelling to college and sustained dust in his eye.
21/02/2019	Cardonald	Skills Centre	Student suffered a nose bleed.
17/12/2018	Langside		Student complaining of blocked nose, ear and feeling shaky. Informed student to contact their GP.
25/01/2019	Langside		Student felt dizzy.
31/01/2019	Langside	T218	Student was showing symptoms of a panic attack however, this worsened quite quickly. Pains in chest and numbness in left arm & hand. Ambulance called and **student was taken to hospital.**
08/02/2019	Langside	Outside College	Student was knocked over by a car outside college. **Sent to hospital.**
13/02/2019	Langside		Student was complaining of pain in her left shoulder. Ice pack applied.
28/02/2019	Langside	Classroom	Student sustained sore ribs when another student was pushed into her.

GLASGOW CLYDE COLLEGE

Paper Number 19.31C

Appendix 3

Health & Safety

Near Misses

1 December 2018 to 28 February 2019

Near Misses	Staff	Hospital	Riddor	Students	Hospital	Riddor	Contractors/ Visitors	Hospital	Riddor	Other	Hospital	Riddor	Total
Near Misses													
TOTAL Near Misses													**0**

Policy/Procedure/Guideline/Statement	Target Dates
Health and Safety Policy	
Training delivered to all relevant stakeholders	Jan to Mar 2019
Awaiting Union feedback then publish/promote	Jun-19
Deliver online mandatory awareness raising sessions for all staff	Jun & Aug CPD days
Smoking at Work Policy Statement	
Published	May-19
Legionella	
Drafted and awaiting Estates team feedback	May-19
Publish	Jun-19
Asbestos	
Drafted and awaiting Estates team feedback	May-19
Union Consultation	Jun-19
Publish	Jul-19
Electrical Safety	
Finalise draft	May-19
Union Consultation	Jun-19
Publish and Promote	Aug-19
Provision and use of Personal Protective Equipment (PPE)	
Finalise draft	Jun-19
Union Consultation	Jun-19
Publish and Promote	Aug-19
Audit	
Finalise draft	May-19
Union Consultation	Jun-19
Present to SLT	Jun-19
Identify and train audit team and implement	Sep-19
Risk Assessments	
Finalise draft	May-19
Union Consultation	Jun-19
Train risk assessors	Oct-19
Gas Safety	
Finalise draft	Jun-19
Union Consultation	Aug-19
Publish and Promote	Aug/Sep 19
Control of Hazardous and Dangerous Substances	
Finalise draft	Jun-19
Union Consultation	Aug-19
Publish and Promote	Aug/Sep 19
Occupational Health	
Finalise draft	Jun-19
Union Consultation	Aug-19
Publish and Promote	Aug/Sep 19

Policy/Procedure/Guideline/Statement	Target Dates
Fire Safety	
Finalise draft	Jul-19
Union Consultation	Aug-19
Board Approval	Aug/Sep 19
Publish and Promote	Aug/Sep 19
Work at Height	
Finalise draft	Jul-19
Union Consultation	Aug-19
Publish and Promote	Aug/Sep 19
Manual Handling	
Finalise draft	Jul-19
Union Consultation	Aug-19
Publish and Promote	Aug/Sep 19
Use of Display Screen Equipment (DSE)	
Finalise draft	Jul-19
Union Consultation	Aug-19
Publish and Promote	Aug/Sep 19
Incident/Accident/Near Miss/Work Related Ill Health Reporting and Investigation (including First Aid)	
Finalise draft	Jul-19
Implement new online system (dependant on ICT availability)	Aug-19
Union Consultation	Aug-19
Train First Aiders	Sep-19
Publish and Promote/Train	Sep-19
Driving at Work	
Finalise draft	Aug-19
Union Consultation	Sep-19
Publish and Promote	Oct-19
New and Expectant Mothers	
Finalise draft	Sep-19
Union Consultation	Oct-19
Publish and Promote	Nov-19
Menoupause	
Finalise draft	Sep-19
Union Consultation	Oct-19
Publish and Promote	Nov-19

Policy/Procedure/Guideline/Statement	Target Dates
For Review in Academic Year 2019/2020 Control of Contractors Vetting and Monitoring of Student Placements Work Equipment Action in the Event of Bomb Threat Noise at Work Lone Working Personal Safety General Housekeeping Young Persons Stress	

GLASGOW CLYDE COLLEGE

ORGANISATIONAL DEVELOPMENT COMMITTEE MEETING	
Date of Meeting	5 June 2019
Paper Title	Internal Audit Reports: Budgetary Control Systems Development / Implementation
Agenda Item	19.32
Paper Number	19.32A, 19.32B
Responsible Officer	Janet Thomson, Vice Principal Resources and College Development, Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Noting

1. REPORT PURPOSE

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

- Budgetary Control
- Systems Development / Implementation

These have been considered by the Audit Committee at its meeting on 22 May and have been brought to this Committee for information.

2. RECOMMENDATION

Members of the Organisational Development Committee are invited to note the attached papers.

3. BACKGROUND

3.1 The Budgetary Control report concludes that there is a satisfactory level of assurance in this area meaning that the system meets control objectives with some weaknesses present. There are four low priority recommendations in the report.

3.2 The Systems Development / Implementation report concludes that there is a satisfactory level of assurance in this area meaning that the system meets control objectives with some weaknesses present. There is one medium priority and one low priority recommendation in the report.

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

AUDIT • TAX • ADVISORY

Glasgow Clyde College

Systems Development / Implementation

Internal Audit Report No: 2019/06

Draft issued: 02 May 2019

Final issued: 13 May 2019

LEVEL OF ASSURANCE	Satisfactory

Now, for tomorrow

mha HENDERSON LOGGIE

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

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.

Action Grades

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.

Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register:

- O2 – Failure of College operational processes/systems/ICT infrastructure (including risk of fraud (risk rating: medium)

Background

As part of the Internal Audit programme at the College for 2018/19 we carried out a review of control arrangements relating to systems development / implementation. The Audit Needs Assessment, completed in November 2017, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board of Management and the Principal that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The College has spent significant resources in developing, acquiring and maintaining application and business systems. These systems in turn manage critical information and should be considered an asset that needs to be effectively managed and controlled. The appropriate use of a formal systems development methodology is essential for mitigating project failure risks associated with systems development projects.

Scope, Objectives and Overall Findings

The scope of this audit was to carry out a review of the ICT project management controls in place within the College.

The table below notes the objectives for this review and records the results:

Objective	Findings			
The specific objectives of this audit were to obtain reasonable assurance that:		**1**	**2**	**3**
1. the College has established formal documented project management standards and policies, which reflect best practice.	**Satisfactory**	0	1	0
2. project teams and managers receive adequate project management training.	**Good**	0	0	0
3. all requests for new projects are supported by a detailed business case and, where approved, a feasibility study, project initiation document and detailed project plan are established.	**Satisfactory**	0	0	1
4. a functional specification is prepared which sets out users' requirements and a technical specification prepared based on this.	**Satisfactory***	0	0	0
5. an outline testing plan with acceptance criteria is written at the functional specification stage and complied with during the implementation phase.	**Satisfactory***	0	0	0
6. relevant staff are appropriately trained at the right time in the new system and operational guides, user manuals and support are supplied to system users.	**Good**	0	0	0
7. post-implementation reviews are carried out by project teams to compare the actual costs and benefits etc. with those originally expected.	**Satisfactory***	0	0	0
		0	**1**	**1**
Overall Level of Assurance	**Satisfactory**	System meets control objectives with some weaknesses present		

Notes:
* recommendations made under Objectives 1 and / or 3 also cover these Objectives and therefore the level of assurance for each has been assessed as 'Satisfactory'.

Audit Approach

From discussion with the Vice Principal Resources and College Development, Head of ICT, ICT Manager (Business Systems Integration), Finance Manager and other relevant staff, and review of project documentation for a sample of recent projects, we considered whether the above objectives had been met.

Summary of Main Findings

Strengths

- ICT staff have received project management training;
- For each ICT project a project team is created with involvement by relevant College staff and any external contractors brought in where necessary;
- Proposals for new ICT projects are subject to independent scrutiny by the Creative Solutions Committee and / or the Senior Leadership Team prior to development;
- Where applicable a functional specification is prepared which sets out users' requirements and a technical specification prepared based on this;
- Testing plans are incorporated into the project development and implementation phases;
- Relevant staff are appropriately trained at the right time in the new system and operational guides, user manuals and support are supplied to system users; and
- Post-implementation reviews are carried out by project teams to compare the actual benefits with those originally anticipated.

Weaknesses

- For a sample of ICT projects reviewed we found that project management documentation had been maintained which indicated that a recognised project management methodology had been applied, however the recording of project documentation was found to be inconsistent, ad hoc and stored across multiple locations and in various forms. The College has developed a suite of systems development project documents which are aligned with PRINCE2 but we found that these are not used in all cases and or consistently across projects. For example, the suite of project management documents includes both an End Stage Report and End Project Report template. Our review of a sample of projects found that these are not always completed as part of a standardised approach to projects. Any lessons learnt are not formally documented and the opportunity to use these to inform future phases of the project or future projects is not always leveraged. In addition, where business cases or project initiation documents (PIDs) have not been formally prepared it may be difficult to evaluate the interim project outcomes, through the stop and review process, or final realised project outcomes against those originally expected; and
- Business cases for ICT projects are not always formally prepared. We noted that project briefs are prepared and put to the Senior Leadership Team for review and approval, however this may sometimes be reported verbally by the Vice Principal Resources and College Development, and there is scope for ensuring that the process for presenting and approving project business cases is formalised.

Acknowledgements

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

Main Findings and Action Plan

Objective 1: The College has established formal documented project management standards and policies, which reflect best practice.

In order to achieve the College's strategic aims in relation to ICT projects, procurement plans and proposed developments are presented, and consulted on, through the College's Senior Leadership Team and the Creative Solutions Committee. These are then reflected in the operational plans for the ICT Team and / or other relevant teams within the College as appropriate.

PRINCE2 (an acronym for PRojects IN Controlled Environments) is a process-based method for effective project management which is used extensively by the UK Government. The ICT team has developed a suite of project management templates which are aligned with the approach followed under the PRINCE2 project management methodology. These include:

- Business Case, which includes justification for project based on costs and anticipated benefits. The business case uses WHY, HOW and WHAT questions and identifies timescales, risks and investment appraisal.
- Project checkpoint report for providing progress updates.
- Communication plan.
- End of project report (from project manager to project team at the end of the project) – includes a review of the original Business Case, review of project objectives, review of project team performance, review of outcomes and any follow up actions identified.
- End of stage report (i.e. scope and review stage reflecting on business case, objectives and outcomes) identifying lessons learned and any forecast outcomes.
- Issues log: project issues that require any change approvals or any other issues raised during the project.
- Lessons learned report: produced at the end of the project covering what went well/not so well etc, measurements review and significant lessons.
- Project mandate: identifies the Executive sponsor, project manager and the subject matter – used to inform the business case.
- Plan: a statement of how and when the projects objectives are to be achieved by showing the major outcomes, activities and resources (including budgets) required on the project.
- PID (project initiation document): used to form the basis for the project management and the assessment of its overall success. Includes: background, approach; business case outline; project management team structure; role descriptions; quality management strategy; configuration management strategy; risk management strategy; communication strategy; initial project plan; project controls (e.g. stage boundaries, tolerances, monitoring, reporting).
- Risk register: project risks including impact, probability, mitigation and risk owner.
- Works package: Includes agreed standards; reporting arrangements; agreement between project manager and recipient on what is to be done; agreement on project constraints; problem handling and escalation and approval requirements.

Systems Development / Implementation

Observation	Risks	Recommendation	Management Response	
We reviewed a sample of 10 ICT development projects of various sizes and complexity. For each project we found evidence that project management documentation had been maintained which demonstrated that a recognised project management methodology had been applied. However, the formal recording of project documentation was found to be inconsistent and was stored across multiple locations and in various forms. The College has developed a suite of systems development project documents which are aligned with PRINCE2 but we found that these are not used in all cases or are not used consistently across projects. Whilst it is not realistic or practical to expect that all of the College's project documents are completed for smaller projects there should be guidance which sets out the minimum requirement for projects of different sizes as well as the basic information required for all projects, e.g. Business Case and PID.	Staff are not aware of the College's requirements for initiating and managing projects resulting in an inconsistent approach to project management across the College and across projects. There may be insufficient project documentation in place on projects which could lead to difficulties in project delivery or completion.	**R1** Consider producing summary guidance for staff in relation to the College's approach to ICT project management which outlines: the methodology to be adopted; in what circumstances the methodology should be applied; the governance arrangements; and standard documentation that requires to be prepared such as Project Initiation Documents (PIDs), project briefs, system and user specifications, risk registers and project plans.	There is a range of project management documentation available developed by the College which is based on PRINCE2 principles. An overview guide will be prepared for managers on when the various documents should be used based on the scale or complexity of project being undertaken. **To be actioned by:** Vice Principal Resources and Development **No later than:** June 2019	
			Grade	**2**

Objective 2: Project teams and managers receive adequate project management training.

Although the College does not have a dedicated in-house project management resource, several members of the ICT team have undertaken PRINCE2 training. A project team is created for each ICT project, with involvement provided by relevant College staff and any external contractors brought in where deemed necessary.

Systems Development / Implementation

Objective 3: All requests for new projects are supported by a detailed business case and, where approved, a feasibility study, project initiation document and detailed project plan are established.

The project management approach adopted by the College considers the scale and risks associated with each project. Large scale projects which are conducted jointly with external agencies and suppliers are progressed through a formal process which is designed to ensure that a business case, feasibility study, project initiation and project plan are all considered and defined. Where significant work is tendered the College will prepare a user and technical specification based on a project brief and this forms the basis for suppliers to bid on.

Smaller in-house projects which require no external agencies / suppliers (and where the costs are limited to internal developer time only) are progressed through an internal evaluation process which follows the completion of a business case and where approval has been provided by the Creative Solutions Committee (CSC) or Senior Leadership Team (SLT).

During the project, progress updates are reported to the CSC every six weeks to ensure that the project remains on track.

Observation	Risk	Recommendation	Management Response
Requests for new projects are initially submitted for consideration by the CSC to identify the project objectives, constraints, risks and deliverables with results used to determine whether there is a defined need for the project. If approval to proceed is given by the CSC, a project brief is prepared and submitted to the SLT for review and approval. We noted that there were occasions when this information was reported verbally by the Vice Principal, Resources and there is scope for enhancement of the current arrangements by ensuring that the process for presenting and approving project business cases is formalised. The business case should then be used as a reference by the project team, the CSC and the SLT during project development and delivery to ensure that the project remains on track.	Project justification, objectives, intended outcomes and benefits (as well as resource requirements and risks) are not adequately identified or discussed prior to approval. There may be insufficient project documentation in place for specific projects which could lead to difficulties in project delivery or completion, particularly in determining whether the project is on track to deliver intended outcomes and benefits.	**R2** The need to formally complete a business case for each ICT project should be incorporated within the College's ICT project management guidance (as detailed at **R1**) and this should be presented to the CSC or SLT as part of the ICT project approval process.	An agreed approach needs to be in place for this as projects need to be considered on the basis of significance, scale and complexity. For complex projects, a full range of supporting documentation, starting with a Business Case should be in place, however the many smaller projects should only need a minimum set of documents, possibly just a PID or Business Case plus an End Project report. These documents would be made available for review by CSG / SLT. An email will be issued to the College Management Forum summarising key documents to be used. **To be actioned by:** Vice Principal Resources and College Development **No later than:** June 2019
			Grade **3**

Objective 4: A functional specification is prepared which sets out users' requirements and a technical specification prepared based on this.

For in-house development projects users' requirements are established through discussion at the CSC or via direct discussions between the ICT team and other College teams or staff groups. The ICT team then develops a technical specification which is shared with users to obtain feedback and further input, with the technical specification then subject to further refinement. From a review of a sample of projects we identified that this feedback loop is often informal and the improvement action raised earlier in this report (refer to **R1**) is intended to formalise this process through standardisation and consistent completion of the College's project management documentation.

For projects with third party involvement, such as the procurement of a business system from a vendor (like the Tech1 finance system or iTrent human resources system) a high-level user specification and detailed technical specification is prepared by the relevant College department identified as the business system owner. This process is supported by the ICT team and both specifications are included within tender documents. The supplier then provides a system cost which best satisfies the prescribed criteria.

Objective 5: An outline testing plan with acceptance criteria is written at the functional specification stage and complied with during the implementation phase'

For larger ICT or systems projects, testing is incorporated throughout the project plan and is usually conducted at key milestones. Records of testing performed, including results, are formally documented. Results are then used to inform the next stage of development or are used to loop back to the previous stage and make technical adjustments before re-testing.

For smaller in-house development projects, we noted evidence that testing activity was being undertaken although the precise testing conducted was not always formally recorded. Recommendations raised earlier in this report (refer to **R1**) seek to formalise this process through standardisation and consistent completion of the College's project management documentation.

Systems Development / Implementation

Objective 6: Relevant staff are appropriately trained at the right time in the new system and operational guides, user manuals and support are supplied to system users.

Systems testing is performed in a secure environment with a target group of stakeholders used to confirm that the system is achieving the desired benefits. Procedures are in place to ensure that users are notified in advance of any systems implementation. User guidance notes are made available to staff and, if required, workshops are run to provide further opportunities for training on the system or application.

Objective 7: Post-implementation reviews are carried out by project teams to compare the actual costs and benefits etc. with those originally expected.

Under PRINCE2 a stop and review process is built into development projects, which includes regular review points before the system or application goes 'live'. The suite of project management documents developed by the ICT team includes both an End Stage Report and End Project Report template. Our review of a sample of projects highlighted that these are not always completed as part of a standardised approach to projects. Any lessons learnt are not formally documented and the opportunity to use these to inform future phases of the project or future projects is not always leveraged (refer to **R1**).

In addition, where business cases or PIDs have not been formally prepared it may be difficult to evaluate the interim project outcomes, through the stop and review process, or final realised project outcomes against those originally expected (refer to **R2**).

Our review noted that formal post-implementation reviews have yet to be conducted for a number of completed projects. A review of the Tech1 finance system, which was implemented in 2017, has yet to be conducted but through discussion with relevant managers we noted that the final component of the system went 'live' in March 2019 and that a post-implementation review will be undertaken at the end of the current academic session. Due to the nature of large systems implementation projects, which tend to be one-off in nature and involve dealing with specific vendors and systems, there is limited risk that system specific issues or supplier issues will be taken forward into future projects.

For smaller in-house systems development projects the College's approach is to allow systems to be monitored in a live environment to provide the project teams with the opportunity to identify any issues which users may have with the systems or applications with any issues flagged and addressed as they arise.

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AUDIT • TAX • ADVISORY

Glasgow Clyde College

Budgetary Control

Internal Audit Report No: 2019/05

Draft Issued: 15 April 2019
2nd Draft Issued: 06 May 2019

Final issued: 08 May 2019

LEVEL OF ASSURANCE	Satisfactory

Now, for tomorrow

mha HENDERSON LOGGIE

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

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.

Action Grades

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.

Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on Glasgow Clyde College's (the College's) Risk Register:

- Adverse funding changes (SFC/SDS/ESF) (net risk score 12);
- Failure to achieve surplus targets for non-SFC/ commercial activity (net risk score: 10);
- Failure of College operational processes/systems /ICT infrastructure (including risk of fraud) (net risk score: 12); and
- Failure to achieve a sustainable fit for purpose College estate (net risk score: 6).

Background

The College's budgeted income for 2018/19 is £48.2 million, with budgeted staff costs of £34.0 million and other costs of £16.0 million (accruals based budget). After removing non-cash movements this gives a £0.1 million cash surplus (net cash based budget).

Budgets are set annually, with the staffing budget quantified centrally based on the staff required to deliver the agreed curriculum, and non-staffing budgets being agreed between Finance staff and budget holders in order to determine an adequate overall budget position. The budget is reviewed by the Finance and Resources Committee and approved by the Board.

Budgets are loaded into the College's finance system, Tech1. Budget holders are provided with regular budget monitoring reports generated from Tech1 and have the necessary access rights to drill down into expenditure balances on these reports, including the ability to view associated invoices. The College Accountant and Assistant Accountant hold meetings with budget holders during the year to identify reasons for variances against budget. Based on these discussions corrective action may be agreed and forecast figures may be updated within the management accounts.

Regular reports on budget variances and forecast outturn are provided to the Finance and Resources Committee and Board during the year.

Scope, Objectives and Overall Findings

This audit examined the College's budgetary control practices and protocols. It specifically considered budget monitoring procedures in place centrally and within a sample of Academic Schools and Support Services, and also cash flow reporting to senior management and the Board, the Glasgow Colleges' Regional Board and the SFC.

As part of the audit we also considered whether the College's procedures were in line with guidance contained within the Office of the Scottish Charity Regulator's (OSCR) publication '*Fraud: Reducing the risks in your charity',* which was published in June 2018. This element was included at the specific request of the Audit Committee.

The table below notes each separate objective for this review and records our results:

Objective	**Findings**				**Actions Already planned**
The objectives of the audit were to gain reasonable assurance that:		**1**	**2**	**3**	
		No. of Agreed Actions			
1. Budgets are controlled in accordance with the Financial Regulations and procedures	**Satisfactory**	0	0	1	
2. Budget setting is linked to corporate and operational planning processes and budgets are revisited when plans change, or funding targets are not achieved	**Good**	0	0	0	
3. Information is available to management in Academic Schools and Support Services which is up-to-date and in a format that can be easily understood	**Good**	0	0	0	
4. Budget holders have the necessary skills for managing budgets	**Good**	0	0	0	
5. Budget variations are reported and acted upon	**Satisfactory**	0	0	1	
6. There is accurate cash flow reporting	**Good**	0	0	0	
7. Senior management and the Board regularly review the College's overall financial position	**Good**	0	0	0	
8. College procedures are in line with guidance contained within the OSCR publication 'Fraud: Reducing the risks in your charity'	**Satisfactory**	0	0	2	
Overall Level of Assurance	**Satisfactory**	**0**	**0**	**4**	
		System meets control objectives with some weaknesses present.			

Audit Approach

The Assistant Principal Finance and Infrastructure, Finance staff and a sample of budget holders in Academic Schools and Support Services were interviewed, and reports reviewed, to determine current working practices in budget monitoring, and the information and training provided to budget holders.

The processes used to prepare cash flow reports for senior management and the Board, the Glasgow Colleges' Regional Board and the Scottish Funding Council were determined through discussion with Finance staff and review of supporting working papers.

We also identified and reviewed the budget monitoring information provided to the College Management Team and Board.

Summary of Main Findings

Strengths

- There is a framework in place for budget setting; budget monitoring (including regular meetings between budget holders and Finance staff); budget reforecasting; and reporting upwards to senior management and the Board;
- The College planning cycle includes meetings with academic staff, ICT and Estates staff together so that ICT and Estates staff are aware of any developments that academic staff are planning to undertake and enables to consider whether ICT and Estates budgets can resource these;
- The budget reports provided to budget holders include both detailed and summary information against phased budgets;
- Budget holders advised they had the necessary skills for managing their budgets; and
- Information provided in budget holder reports was up-to-date.

Weaknesses

- Although there is an established budget setting process within the College this is not formally set out within a timetable document and we have recommended that this completed;
- Staffing costs are the largest proportion of expenditure to the College but there were challenges for budget holders in identifying the reasons for any staffing budget variances because reports showing the staff budget versus actual cost were not available by individual staff member. However, budget holders are able to drill down in the College finance system to view staff costs at individual staff member level. We have recommended that reports are developed to provide this information to budget holders; and
- A small number of issues in the College's anti-fraud framework were noted and recommendations have been raised to address these and bring them in line with OSCR guidance.

Acknowledgements

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

Action Plan

Objective 1: Budgets are controlled in accordance with the Financial Regulations and procedures

Financial Regulations
We reviewed the Financial Regulations to identify the budgetary control requirements in place and noted that this included:

- Requirement for the Board to approve the annual budget and the capital masterplan;
- Responsibilities for setting budgets, providing monitoring reports and undertaking any in-year budget revisions;
- Specific budget monitoring requirements for senior post holders and budget holders, including the need to immediately highlight any significant budget variances to Finance and agreement on any corrective action where appropriate; and
- Reporting on the capital programme.

Observation	Risk	Recommendation	Management Response
Procedures - Budget Setting It is accepted good practice to develop a formal document identifying the key budget setting actions, the timing of these actions, and the responsible individuals for delivery. The formal budget setting timetable should be provided to management and the Board for oversight. This may be supported with further guidance about how budget setting should be undertaken in practice. We noted that there was no formal document identifying the key actions in the budget setting process and management agreed there would be value in providing this. **Procedures – Budget Monitoring and Reporting** We noted that there were no formal procedures setting out how budgets should be monitored and reported on, however we noted from discussion with budget holders and Finance staff involved that there was already a framework in place regarding this and that there would be little benefit in formally setting this out in procedures. We concur with this view.	Those involved in the budget setting process may not be aware of what is required, or when key actions are required by.	**R1** Formally document the budget setting process, the responsible individuals and the timetable for completion. This should be supplemented by budget setting guidance, where appropriate.	The College will formally document the framework which is already in place including timescales and responsibilities. The documented budget setting timetable will be provided to Management and the Board for oversight. **To be actioned by:** Assistant Principal Finance and Infrastructure **No later than:** 30 June 2019 **Grade** **3**

Objective 1: Budgets are controlled in accordance with the Financial Regulations and procedures (Continued)

Budget Setting – Revenue Budget
The budget setting process for 2018/19 identified the teaching hours required to deliver the planned curriculum. The permanent staffing hours available to resource this requirement were identified from the establishment list, and the cost relating to these was identified from the establishment list and on-costs were calculated. Temporary staff hours required to fill the shortfall in staff hours required to deliver the curriculum plan were then calculated and costed. We reviewed the spreadsheets utilised to calculate the budgeted staff figures, including on-costs and sickness allowances, and considered the methodology to prepare the staffing budget figures to be reasonable. We also checked a sample of the linkages in these spreadsheets to ensure that figures were correctly collated on these spreadsheets and no issues were noted from this work. For 2018/19, non-staff costs were arrived at following the allocation of a central efficiency saving to the base figures. It was noted that the non-staff budget setting process was largely a top down process, but we were advised that for 2019/20, due to budget constraints, managers were also asked to undertake a bottom up review of budgets with a review to reducing non-staff spend. A contingency was also included in the budget to mitigate against any unforeseen circumstances. The proposed budget was presented to the Finance and Resources Committee on 30 May 2018 and then submitted to the Board on 13 June 2018 where it was formally approved. After the budget was approved this was loaded into the Tech1 finance system, and we confirmed that the total budgeted income and total budgeted expenditure figures in Tech1 agreed to the budget figures approved by the Board.

We noted that the staffing budget was prepared in April each year, and that between April and July some teaching staff were reallocated between cost centres based on need. This matter was raised with the Assistant Principal - Finance & Infrastructure who agreed that in future Finance will liaise with HR to refresh the detailed budget around July each year to ensure the latest information available is used for the staffing budget before importing this into the finance system. This would not change the overall staffing budget, impacting only on which cost centres teaching staff were allocated to.

Budget Setting – Capital Budget
We noted that the capital programme was a rolling three-year plan and was updated for any changes as required, including new capital funds available, and that this was reported to the Finance and Resources Committee and Board regularly.

Budget Reporting
Curriculum Assistant Principals and Support Assistant Principals have overall responsibility for all income and expenditure within their area, including staffing costs and commercial activities, although they may delegate budget holder responsibilities to staff who report to them. Budget reports are prepared each month during the year, except for August (when spend levels are low) and December (the College is closed for Christmas and so there is little spend). The reports are generated from the Finance system and emailed out to budget holders, and budget holders can also access these at any time from the finance system as it is a cloud based application. Reports allow budget holders to drill down into detailed transaction listings for expenditure entries and to view related invoices. Budget holder reports include income and expenditure reports for the budget holders' cost centres, as well as commercial and externally funded work. There are also specific commercial, estates and ICT budget reports which provide information to managers in those areas. The College Accountant is also responsible for reviewing a number of centralised budgets.

Objective 1: Budgets are controlled in accordance with the Financial Regulations and procedures (Continued)

The Head of Commercial Development is responsible for co-ordinating and overseeing the commercial activity within the Faculties (but excluding specific externally funded contractual programmes which are covered through the Integrated Grant Fund and External Funding cost centres) and work closely with Faculty staff to identify commercial opportunities and ensure that sufficient commercial activity is being undertaken by the Faculties. They are also involved in forecasting commercial income which is reported within the management accounts. The individual Faculty Directors retain responsibility for meeting commercial income targets and are supported by the Head of Commercial Development and the College Accountant when monitoring progress against these targets.

The Catering and Cleaning Services Manager is responsible for reviewing the income and expenditure of the Cardonald campus refectory and shop (the Langside and Anniesland site catering is outsourced). We noted that a range of spreadsheets are utilised to review income levels (current month against the same month in the prior year) and consider whether cost as a percentage of sales is reasonable.

Although any significant variances should be highlighted to Finance by budget holders, we noted that the College Accountant and Assistant Accountant also review budget holder reports for any significant variances when they meet with budget holders. Any action points arising from these meetings are noted and followed up at the next budget holder meeting.

From our review of the procedures in place, discussion with budget holders and review of documentation, we consider that the annual budget and capital programme is being controlled in line with the Financial Regulations.

We noted that in addition to the Financial Regulations there was:

- A Financial Sustainability Strategy, setting out the need for a balanced budget, non-SFC income generation, and cash management;
- Significant input and oversight from Finance over the budget setting and monitoring processes; and
- Reporting to the Finance and Resources Committee, Board and GCRB on financial performance.

Budgetary Control

Objective 2: Budget setting is linked to corporate and operational planning processes and budgets are revisited when plans change, or funding targets are not achieved

The College's Development Plan 2016 – 2020 sets out the six strategic objectives for the College. There are also a range of supporting strategies, and actions from these strategies are set out in a Strategies Performance Monitoring Schedule. Each Academic School and Support Service is responsible for preparing their own operational plan, which is linked to the strategic objectives in the Development Plan and these should include any relevant actions relating to strategies.

Any specific plans for new activities, projects or ICT or estates developments should be considered within each area. As part of the College's planning process, meetings were held in late 2018 between executive management and each of the Curriculum Assistant Principals and their Heads of Curriculum with the Head of Estates and Head of IT present. At those meetings, Curriculum Assistant Principals discussed any projects that could affect other areas of the College (such as a curriculum area seeking to implement new software) and this would allow discussion on whether this was the most appropriate course of action and allow consideration of whether ICT or Estates could resource this. Any such new activities, projects or developments should be included within existing budgets unless senior management agree to allocate additional funding or use external funding, and where approved would be included in the operational plans.

Budget reforecasts are included within the management accounts provided to the Finance and Resources Committee and Board, with the first reforecast being provided in the management accounts to January each year (six months through the financial year) which was considered appropriate. Where the budget contingency line is planned to be used this is highlighted in the management accounts provided to senior management, the Finance and Resources Committee and the Board.

Objective 3: Information is available to management in Academic Schools and Support Services which is up-to-date and in a format that can be easily understood

Collation of Data for Budget Holder Reports and Management Accounts

From the introduction of Tech1, in 2017, until March 2019 purchase orders were created using a manual system. This involved:

- the purchase order raiser emailing the budget holder with details of the requested purchase and asking for authorisation;
- the budget holder authorising or rejecting this, and if authorised they would send an email (along with the email trail from the purchase order requester) to Finance;
- Finance input the purchase order into Tech1, and the purchase order was emailed out to the supplier;
- invoices were received by Finance, scanned and emailed to the budget holder asking them to confirm the goods or services had been received and to approve any variances between the invoice and the purchase order;
- invoice authorisation emails were received by Finance back from the budget holder; and
- the amount was put into the payment run on Tech1.

From March 2019, Tech1 has been deployed as an electronic purchase order system. The purchase order requester will raise a purchase order on Tech1, the budget holder will be notified of this, the budget holder will log into Tech 1 and authorise or reject this. Once authorised, if the amount is over £2,000, then the College's procurement function must review and authorise this, and if authorised Tech1 automatically sends the purchase order out to the supplier. The remainder of the process is as set out above.

Tech1 only allows cost centres and codes to be used where the budget holder has the relevant delegated budget authorisation. For any IT equipment this should be ordered by the ICT department as this expenditure would be paid for from the ICT department budget. We were advised that any new purchase order requesters are set up in Tech1 only after there has been authorisation from an appropriate budget holder.

Any items processed into Tech1 that have been approved, but where the invoice had still to be received, were accrued as commitments in management accounts and separately reported in monthly budget holder reports.

An extract from the Payroll system is used to journal all payroll expenditure into the finance system.

At the end of each month there are a range of processes undertaken which are set out on a month-end closedown schedule. This includes ensuring that adjustments are made by the College Accountant for significant prepayments or accruals to ensure that income and expenditure is appropriately matched against the period to which it relates. The budget holder reports are then run on Tech1, which automatically generates emails with these reports, and these are sent to budget holders and Finance staff. Budget holders can also review their historic month end reports at any time by logging on to Tech1.

Objective 3: Information is available to management in Academic Schools and Support Services which is up-to-date and in a format that can be easily understood (Continued)

Timeliness of Budget Holder Reports
We were advised that budget reports are routinely issued within six working days after month-end to allow for period close-off, month-end adjustments and preparation of the reports. From discussion with budget holders interviewed they confirmed that the monthly budget holder reports were issued shortly after month end, and on a sufficiently timely basis for their needs. In addition, actual expenditure can be reviewed on Tech1 on a real time basis, although this does not include commitments.

Format of Budget Holder Reports
Each budget holder receives up to four different reports covering:

- Consolidated budget report – shows by cost centre the staff and non-staff costs cost. For each category the following was provided:
  - Budget for the full academic year;
  - Budget and actual figures for year-to-date;
  - Commitments;
  - Actual figures plus commitments; and
  - Variance (year-to-date actuals plus commitments vs phased budget).
- Commercial activity report – shows the same information as for the Consolidated Budget Report but for commercial courses income and expenditure;
- External funding project – shows project income and expenditure; and
- Glasgow Clyde Education Foundation projects – shows their project income and expenditure.

We reviewed the format of the budget holder reports to determine whether they provided sufficient information and based on our review, and discussions with budget holders, we consider that these reports provided up-to-date information, including commitments.

All permanent staff time is coded to a cost centre based on their contract of employment and main department. Where permanent teaching staff work across cost centres within their area, we were advised there should be separate contracts for each cost centre so the cost should be correctly split between the relevant cost centres.

Objective 4: Budget holders have the necessary skills for managing budgets

From discussions with five budget holders in both Academic School Areas and Support Services it was noted that all of those we interviewed considered that they had the necessary skills for managing their budgets, either through having received specific budget holder training or from on the job use of budget monitoring processes.

We were advised that when there are new budget holders identified, Finance provide training to them which is tailored to meet their needs.

The budget holders we interviewed advised that, if they had any issues, they felt comfortable that they could approach the College Accountant or Assistant Accountant for assistance.

Budgetary Control

Objective 5: Budget variations are reported and acted upon

As noted under Objectives 1 and 3 above, monitoring reports are provided to budget holders that show variances.

From discussions with a range of budget holders we were advised that they may identify items for follow-up, or Finance may identify these and raise with budget holders (particularly if these are large amounts). In either case staff advised that they would seek to understand the reason for variances and consider whether specific corrective action required to be undertaken. In addition to the above, the College Accountant and Assistant Accountant have regular formal meetings with budget holders during the year which provide a further mechanism to discuss variances and consider any corrective action required.

We noted that activity codes, which assign income and expenditure to specific commercial or other funded projects, were not always used on timesheets, and as a result the Commercial reports and External funding reports did not always show the correctly allocated expenditure. We were advised that staff had been reminded of the need to record activity codes on their timesheets and that periodically the College Accountant ran reports to identify timesheets without activity codes and the Curriculum Assistant Principals were tasked with following this up with staff. As action is already being undertaken regarding this issue no separate recommendation has been raised.

Objective 5: Budget variations are reported and acted upon (Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
Staff Budget Variances As staffing is the largest expense for most cost centres it is important that budget holders are able to review what makes up their staff costs and understand any variances from budget. From review of a sample of budget holder reports we noted: • There was some miscoding of the staff related budget lines; • The payroll budget was included in one expense nominal code line, but payroll expenses were coded to a number of payroll related codes, including holiday pay, overtime, and sickness. As a result, it was difficult to identify specific budget variances by line, such as actual sickness against budgeted sickness; and • There were significant payroll variances noted in the cost centres reviewed. From discussion with budget holders one reason for this was noted that there were significantly higher staff sickness costs, particularly related to long term sickness. As well as the basic pay for permanent staff, there is considerable staff expenditure on temporary staff or additional hours for permanent staff. There are not currently budget holder reports showing budgeted payroll costs and actual payroll costs by individual staff member (both permanent and temporary). There would be benefit in developing these reports which would allow budget holders to more easily identify the reasons for staffing budget variances. We note that although there will not be an individual payroll budget for each temporary staff member that reporting expenditure by temporary staff member should be done on so that budget holders can consider this for reasonableness and also for correct allocation to cost centre or activity code.	Without clear analysis of what makes up permanent staff cost variances and the breakdown of temporary and other variable payments it is difficult for budget holders to adequately review reasons for staffing costs and staffing cost variances.	**R2** Develop budget versus actual payroll reports by individual staff member (permanent staff) and for temporary staff, provide reports that set out for each temporary staff member their cost and, where applicable or appropriate, the activity code(s) this time has been charged to.	The College is investigating options for extracting reports from the HR system and linking such reports to finance budgets and a new process will be developed. **To be actioned by:** Assistant Principal Human Resources and Assistant Principal Finance and Infrastructure. **No later than:** 31 December 2019	
			Grade	**3**

Budgetary Control

Objective 6: There is accurate cash flow reporting

Consideration of cash balances and cash flows are important to ensure that the College has sufficient funds to fulfil all its financial obligations as they fall due.

At the start of every month a SFC Monthly Cash Flow Forecast Return is required to be completed and submitted to SFC and GCRB. This sets out the forecast expenditure for that month, as well as analysing actual expenditure and closing cash balances for the previous month. We reviewed the forecast monthly closing cash balance on the SFC Monthly Cash Flow Forecast Returns between September 2018 and February 2019 against the actual closing cash balance in the finance system and noted differences of between -£0.6 million and +£0.75 million, with the minimum monthly closing bank balance being £2.0 million. Although these fluctuations were significant adequate explanations were provided and given the range of variables that can impact on these forecasts this variation was considered to be within acceptable parameters.

Budgetary Control

Objective 7: Senior management and the Board regularly review the College's overall financial position

Management accounts were prepared quarterly up until November 2018, and since then have moved to preparation on a monthly basis (except for some months as set out earlier in this report). Senior management are provided with the monthly management accounts, and the latest monthly management accounts are provided to each standard Finance and Resources Committee meeting, and also the Board. These are comprised of:

- Actual and budget year-to-date, with variances;
- Forecast and budget for full academic year, with variances and comments for movements;
- A cash flow showing actual and forecast closing monthly cash balances; and
- A paper setting out the reasons for main variances and the cash flow position.

In addition, there is reporting of the Capital Masterplan to the Finance and Resources Committee and the Board on a regular basis.

Budgetary Control

Objective 8: College procedures are in line with guidance contained within the OSCR publication 'Fraud: Reducing the risks in your charity'

At the 28 November 2018 Audit Committee meeting the Assistant Principal – Finance & Infrastructure presented a paper noting guidance issued by OSCR in June 2018 on fraud prevention entitled '*Fraud: Reducing the risks in your charity'*. This paper also set out the College's anti-fraud controls as they related to the guidance set out in the OSCR document. We reviewed this paper and consider that it provided a comprehensive description of the College's anti-fraud controls. We then reviewed the controls set out in that document and considered whether these were in place through discussion with a range of staff and review of documentation. From this review we noted two areas for improvement, and these are noted below as recommendations.

Observation	Risk	Recommendation	Management Response
Changes in Bank Account Details Report There is a risk that finance system users could undertake a fraud by changing the bank account details of a valid supplier to their own bank account details on the finance system, which would lead to the payment to that supplier being paid to the Finance team member instead of the supplier. A key control to mitigate this is that someone independent of those making bank account changes on the finance system should check all such changes to supporting documentation to ensure these changes are valid. We noted that although the Finance Manager advised a list of new bank accounts and changes to existing bank accounts was run before payment runs that this was not printed off and signed as evidenced of being checked by someone independent. As a result, it was not possible to determine whether the Finance Manager that did these checks had changed any of the bank account details. We would recommend that: • the finance system bank changes report be run by one staff member in the presence of the person who would check this, and then be printed off, checked to supporting information, and then signed. The finance system bank changes report requires to show the person who made the change, and in no circumstances should the person doing the review be a person who had made a change; and • the signed reviewed bank changes report should be checked by staff involved with authorising the payment batch on BACS to ensure that this has been done prior to making payments.	Without appropriate controls over bank account changes there is a risk of an internally generated fraud.	**R3** Strengthen the process to check changes in bank account details to ensure that the bank account changes report is printed off and evidence is recorded and retained to demonstrate that this was report checked by someone independent from the individual who made the changes set out on the report.	The College has a process in place where changes to bank accounts are checked to supporting paperwork by three members of finance staff. However, in light of this recommendation, the College will update its procedures to ensure the related report is also printed, checked and signed by two senior members of finance staff. **To be actioned by:** Finance Manager **No later than:** 30 May 2019
			Grade **3**

Objective 8: College procedures are in line with guidance contained within the OSCR publication 'Fraud: Reducing the risks in your charity' (Continued)				
Observation	**Risk**	**Recommendation**	**Management Response**	
Anti-Fraud Policy The OSCR guidance states that an anti-fraud policy should be in place, encourage reporting of anything suspicious, and have all staff raise any irregular events or incidents. It also sets out that the policy should have: • A definition of fraud; • Relevant responsibilities; • Reference to other relevant policies or documents such as: recruitment (employee references); whistleblowing, and financial procedures; • Investigations - identify a designated staff member or other person with responsibility for investigating fraud, and if this person falls under suspicion the policy should set out an alternative individual/s to investigate; • Disciplinary procedures – set out the circumstances in which staff actions may lead to disciplinary action; and • Reporting – identify who cases of suspected or actual fraud be referred to and in what circumstances. We noted that the College has an Anti-Bribery, Fraud and Corruption Policy and a Fraud Response Plan. However, these documents did not cover all of the items described in the OSCR guidance, as listed above.	The College's anti-fraud arrangements may not be sufficiently robust.	**R4** Amend the College's Anti-Bribery, Fraud and Corruption Policy (and other relevant documentation) to bring it fully into line with the OSCR guidance.	The College's existing Fraud Response Plan outlines relevant responsibilities, who cases of actual or suspected fraud should be reported to and refers to disciplinary procedures. However, the College will review both documents and update these accordingly in line with this recommendation. **To be actioned by:** Assistant Principal Finance and Infrastructure **No later than:** 30 June 2019	
			Grade	**3**

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