AUDIT COMMITTEE

Wednesday 27 November 2019
The Boardroom, Langside Campus

AUDIT COMMITTEE

The Nineteenth meeting of the Audit Committee will be held on Wednesday 27th November 2019 at 4.30pm in the Boardroom, Langside Campus.

A G E N D A

Note New column added where D = disclosable and N = Non-Disclosable

19.41	Welcome and Apologies			D Watt
19.42	Declarations of Interests			D Watt

Minutes of Previous Meeting

19.43	Minutes of the Audit Committee meeting of 02.10.19	P	D	D Watt
19.44	Matters Arising – Action Grid:	P	D	D Watt
	▪ HR Procedures Harmonisation Review	P	ND	J Thomson

Items for Discussion/Decision

19.45	Private Meeting with Internal and External Auditors	V		D Watt
19.46	Report on Going Concern	P	ND	T Elliott
19.47	Draft Annual Financial Statements for year ending 31 July 2019	P	ND	T Elliott
19.48	Draft External Audit Annual Report for year ending 31 July 2019	P	ND	Scott Moncrieff
19.49	Final Internal Audit Annual Report 2018/19	P	D	Henderson Loggie
19.50	College Assurance Framework Update	P	D	J Thomson
19.51	Draft Annual Report from Audit Committee to Board of Management	P	ND	J Thomson
19.52	2018/19 Student Activity Data Audit Report	P	D	Henderson Loggie
19.53	2019/19 Student Support Funds Audit Report(s)	P	D	Henderson Loggie

Items for Information/Noting

19.54	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
19.55	July 2019 Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions	P	ND	T Elliott
19.56	National Fraud Initiative 2018/19 Exercise	P	ND	T Elliott
19.57	College Strategic Risk Register	P	D	J Thomson
19.58	Audit Committee Schedule of Work	P	D	J Thomson

Continual Improvement

19.59	Equalities Impact Assessment on Decisions Made			D Watt
19.60	Review of Papers (including Disclosable status)			D Watt

AUDIT COMMITTEE

19.61	Any Other Business	D Watt

Date of the next meeting: 4.30pm on Wednesday 26th February 2020, in the Boardroom, Langside Campus

GLASGOW CLYDE COLLEGE

AUDIT COMMITTEE MEETING

Date of Meeting	27 November 2019
Paper Title	Final Internal Audit Annual Report 2018/19
Agenda Item	19.49
Paper Number	19.49A
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion

1   REPORT PURPOSE

The purpose of this paper is to submit to the Committee for discussion the Final Internal Audit Annual Report for 2018/19.

2   RECOMMENDATION

Members of the Audit Committee are invited to discuss this paper.

3   BACKGROUND

3.1   The College's internal auditors are Henderson Loggie who were appointed following a tender exercise for one year in 2015/16 which was then extended to October 2017. They were then reappointed for a further three years following a subsequent tender exercise.

3.2   As part of the internal audit activity, the auditor is required to provide a summary of the work undertaken in the closing financial year which provides an overview of the work undertaken including their conclusions and recommendations. The report from Henderson Loggie for 2018/19 internal audit reporting is attached.

3.3   As well as summarising the internal audit work completed during the year Henderson Loggie have provided their overall opinion on page 2 of the report which concludes that the College has adequate and effective arrangements for risk management, control and governance and proper arrangements are in place to secure value for money. This is based on the work undertaken in the year and in the previous years since initial appointment.

4   RISK ANALYSIS

The internal audit plan reporting is part of the overall College internal control mechanism which is within the College's risk management framework.

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

Glasgow Clyde College

Annual Report to the Board of Management and Chief Executive on the Provision of Internal Audit Services for 2018/19

Internal Audit Report No: 2019/13

Draft issued: 13 November 2019
2nd Draft issued: 19 November 2019

Final issued: 19 November 2019

Now, for tomorrow

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Contents

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Annual Report and Opinion

Introduction

1.1   We were re-appointed in September 2017 as internal auditors of Glasgow Clyde College ('the College') for the period 1 August 2017 to 31 July 2020 with an option to extend for a further 12 months. This report summarises the internal audit work performed during 2018/19.

1.2   An Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2017/18 (internal audit report 2018/01, issued November 2017). The ANA was prepared following discussion with a number of College managers and Board members, and from a review of various College documents including previous internal audit reports. The ANA was based on the College's risk register supplemented by our own assessment of the risks faced by the College. Following on from the ANA a Strategic Plan was formulated, covering the normal three-year internal audit cycle, and this was approved by the Audit Committee, together with the ANA, at its meeting on 22 November 2017.

1.3   The work undertaken in the year followed that set out in the Strategic Plan for 2018/19.

1.4   The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3.

1.5   An analysis of time spent against budget is at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

1.6   The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:

- Confirm our independence;
- Provide information about the year's activity and the work planned for next year in this report; and
- Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.

1.7   Self-assessment is undertaken through:

- Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
- Ensuring compliance with best professional practice, in particular the PSIAS;
- Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
- Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
- Annual completion of a checklist in May to confirm PSIAS compliance.

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Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

1.8   The results of our self-assessment are that we are able to confirm that our service is independent of the College and complies with the PSIAS.

1.9   External assessment is built into our firm-wide quality assurance procedures. MHA Henderson Loggie is a member of MHA, a national association of independent accountancy firms. Continued membership of MHA is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent MHA review conducted in March 2019 included our internal audit service. This was a comprehensive independent review of our internal audit function as required every five years by PSIAS. Overall the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.

Significant Issues

1.10   After the end of academic year 2018/19 a potential fraud was identified by College management which related to the actions of a College employee during financial year 2018/19. Internal audit was commissioned to conduct a review which would quantify the fraudulent activity; identify the nature of the fraud and the underlying reasons why the fraud occurred and identify lessons to be learned. The fraud investigation is currently on-going. However, the sums involved to date are not material in the overall context of the College and at this stage the sums involved are anticipated to be below the £5K reporting threshold to the Scottish Funding Council.

1.11   All work conducted in 2018/19 assessed systems as either 'Good' or 'Satisfactory', or provided an unqualified audit opinion on College returns, and there were therefore no significant issues identifying major internal control weaknesses arising from our internal audit work. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.

Opinions

1.12   In our opinion, the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2018/19 and in previous years since our initial appointment.

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Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2019/01	Annual Plan 2018/19	**N/A**	N/A	N/A	N/A	N/A
2019/02	Student Recruitment and Retention	**Good**	-	-	-	-
2019/03	Student Welfare – Duty of Care	**Good**	-	-	-	-
2019/04	Partnership Working (including Regional Engagement)	**Good**	-	-	-	-
2019/05	Budgetary Control	**Satisfactory**	4	-	-	4
2019/06	Systems Development / Implementation	**Satisfactory**	2	-	1	1
2019/07	Performance Reporting / KPIs	**Satisfactory**	2	-	-	2
2019/08	ESF Funding	**Good**	1	-	-	1
2019/09	Health and Safety	**Satisfactory**	6	-	1	5
2019/10	Follow-Up Reviews	**N/A**	20 out of 24 recommendations considered 'fully implemented'	-	-	-

Overall 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.

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Recommendation grades are defined as follows:

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.

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Summary of Results and Conclusions

2019/01 – Annual Plan 2018/19

Final Issued – November 2018

The purpose of this document was to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2019. The plan was based on the proposed allocation of audit days for 2018/19 set out in the Audit Needs Assessment and Strategic Plan 2017 to 2020, which was presented to the Audit Committee and approved at its meeting on 22 November 2017.

The outline scope and objectives for each audit assignment to be undertaken during 2018/19, together with the proposed audit approach were arrived at following discussion with the Vice Principal, Resources and College Development and the Assistant Principal, Finance and Infrastructure and consideration by other members of the College Management Team. The outline scopes were finalised after discussion with responsible managers in each audit area.

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Taking account of the regional context we conducted a review of the adequacy and effectiveness of the processes and procedures for managing and controlling student recruitment and retention, covering the role of Student Services, Marketing and Communications, MIS and Academic Schools.

This included a review of early warning indicators to flag where recruitment targets are not being met or where students are at risk of dropping out of the College.

For the purposes of this review student recruitment is those activities targeted at individuals who are actively weighing up the prospect of entering or continuing in further or higher education.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College's Development Plan includes a strategic aim to 'Deliver Exceptional Learning Opportunities'. Skills Development Scotland provide Regional Skills Assessments for the Glasgow Region which provides data on regional job demand. Areas of economic demand are also identified through College staff interaction with local employers.
- The College's curriculum portfolio is developed in line with the regional and national priorities and funded activity targets are included in the Glasgow Colleges Regional Outcome Agreement (ROA) and student recruitment is targeted on this basis;
- Comprehensive reporting of recruitment data has been developed from the MIS system to provide real-time information on the applications received, and the status of these applications;
- A robust process has been developed to set recruitment targets, with historic data from the student records system used to sense check whether targets set are reasonable;

The specific objectives of this audit were to ensure that:	
1. There is appropriate senior management and Board committee oversight, including monitoring and reporting of information on student applications and retention rates against targets to identify areas of poor recruitment and retention, and identify possible actions.	**Good**
2. Clear roles and responsibilities have been established that foster accountability for recruitment and retention.	**Good**
3. There is an agreed student recruitment and retention strategy taking into account: ◆ College strategic objectives, the Glasgow Colleges Regional Outcome Agreement and Scottish Funding Council (SFC) outcomes; ◆ Agreed recruitment and retention targets; ◆ Equal opportunities; ◆ Widening participation; and ◆ Admissions policy.	**Good**
4. An annual student recruitment plan is in place to define and coordinate recruitment activity including a recruitment lifecycle. Recruitment/promotional activities are: ◆ Planned; ◆ Activities are designed to be economic, efficient and effective; ◆ Underpinned by recruitment data and market intelligence; ◆ Coordinated; and ◆ Reviewed, monitored and evaluated.	**Good**

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2019/02 – Student Recruitment and Retention (Continued)

Strengths (continued)

- There is appropriate review of progress against target application levels by senior management, the Learning and Teaching Committee and the Board;
- Recruitment roles and responsibilities are clearly understood;
- The College regularly reviews its admissions processes with findings utilised to refine existing arrangements;
- Where course recruitment is below target application levels, there is clarity on the roles and responsibilities for those who should review these figures and decide on when targeted marketing and promotion should be undertaken;
- There are a range of marketing activities undertaken to support recruitment including social media and the website; and
- There is a mechanism to formally deal with and review complaints relating to the recruitment and admissions process.

Weaknesses

- There were no significant weaknesses noted during our review.

The specific objectives of this audit were to ensure that:	
5. An annual student retention plan is in place to define and coordinate activities designed to identify students at risk of dropping out at an early stage and provide them with the necessary support to retain them at the College.	**Good**
6. Knowledge, skills and training is provided to staff who are engaged in recruitment activity and in helping to retain students who are at risk of leaving the College; and	**Good**
7. There are mechanisms to handle recruitment complaints and obtain feedback where possible from students who leave the College prematurely and identify and take remedial action where necessary.	**Good**
Overall Level of Assurance	**Good**

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2019/03 – Student Welfare – Duty of Care

The scope of this audit was to review the action the College is taking to meet its specific statutory duties related to the care of students (covering the College: Prevent Duty; Safeguarding Duty and Corporate Parenting Duty).

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has a Safeguarding Code of Practice and a Safeguarding Children, Young People and Protected Adults Procedure in place. From our review of current College policies and procedures we identified examples of provisions which deal effectively with Prevent issues.
- The College's approach of incorporating the Prevent duty into its Safeguarding and other related procedures is reasonable and in line with the approach we have encountered across the sector.
- The College has established a detailed Corporate Parenting Plan, as required by The Children and Young People (Scotland) Act 2014, and appropriate supporting procedures.
- Throughout the College, staff have been assigned specific responsibilities to assist the College in meeting the three statutory duties.
- The College has established links with various forums to enable the College to effectively discharge its duties under Prevent and Corporate Parenting.
- The College is undertaking a joint mental health project with the Scottish Association for Mental Health (SAMH). The project is being funded by the Glasgow Clyde Education Foundation, which has committed to providing approximately £180K during the fixed two-year life of the project.
- During our review we identified several examples of good practice in relation to staff training, many of which have been developed from the work undertaken by the Mentally Healthy College Coordinator (specific examples are given within the main text of this report).

The objectives of this audit were to obtain reasonable assurance that the College has:	
1. Duty of Care policies and documented procedures in place which are communicated to all staff.	Good
2. Appointed staff or groups with specific responsibilities to assist the College in meeting its statutory duties related to the care of students.	Good
3. A formal risk identification and assessment process.	Good
4. A Duty of Care training programme for staff which includes induction training and regular refresher training.	Good
5. Engaged with Prevent partners and collaborated with other Corporate Parents.	Good
6. Regular reporting of Duty of Care matters to senior management and to the Board of Management.	Good
Overall Level of Assurance	Good

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2019/03 – Student Welfare – Duty of Care (Continued)

Strengths (Continued)

- A Safeguarding forum, chaired by the College's named Safeguarding Officer, has been established which meets up to three times a year. The forum reports to the Health, Safety and Wellbeing Committee, which in turn reports to the Senior Leadership Team through the Assistant Principal, Student Experience. The College collates information on Safeguarding incidents that occur and an annual update report on Safeguarding is presented to the Health, Safety and Wellbeing Committee.

Weaknesses
- No significant weaknesses were identified during our review.

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2019/04 – Partnership Working (including Regional Engagement)   **Final Issued – 15 March 2019   Overall grade: Good**

The scope of this audit was to carry out a high-level review of the effectiveness of the College's partnership working arrangements with Glasgow Colleges' Regional Board (GCRB), other Glasgow Region Colleges and other parties.

The overall objective of the audit was to establish whether the College's partnership arrangements are working effectively.

The table opposite notes each separate objective for this review and records the results.

Strengths
- The College and its staff have developed effective partnerships with a wide range of key organisations, particularly in the Glasgow Region, including the GCRB; other Glasgow Region Colleges; the Glasgow Community Planning Partnership; Local Authorities; SDS; employers; and schools.

Weaknesses
- There were no significant weaknesses noted during our review.

The specific objectives of this audit were to ensure that:	
1. Senior management and Board members are committed to partnership working.	**Good**
2. For relationships with GCRB, the other Glasgow Region Colleges, and other key partnerships: ♦ Appropriate arrangements are in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures; ♦ Effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information; ♦ Robust communication channels, including processes to escalate issues; ♦ Ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and ♦ Adequate resources (funding, assets and staffing) to enable effective working	**Good**
Overall Level of Assurance	**Good**

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2019/05 – Budgetary Control

Final Issued – 8 May 2019   **Overall grade: Satisfactory**

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 opposite notes each separate objective for this review and records the results.

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 them 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 be completed;

The specific objectives of the audit were to gain reasonable assurance that:	
1. Budgets are controlled in accordance with the Financial Regulations and procedures	Satisfactory
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
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
4. Budget holders have the necessary skills for managing budgets	Good
5. Budget variations are reported and acted upon	Satisfactory
6. There is accurate cash flow reporting	Good
7. Senior management and the Board regularly review the College's overall financial position	Good
8. College procedures are in line with guidance contained within the OSCR publication 'Fraud: Reducing the risks in your charity'	Satisfactory
Overall Level of Assurance	**Satisfactory**

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2019/05 – Budgetary Control (Continued)

Weaknesses (Continued)

- Staffing costs are the largest proportion of expenditure for 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.

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2019/06 – Systems Development/Implementation   Final Issued – 13 May 2019   **Overall grade: Satisfactory**

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

The table opposite notes each separate objective for this review and records the results.

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.

The specific objectives of this audit were to obtain reasonable assurance that:	
1. The College has established formal documented project management standards and policies, which reflect best practice.	Satisfactory
2. Project teams and managers receive adequate project management training.	Good
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
4. A functional specification is prepared which sets out users' requirements and a technical specification prepared based on this.	Satisfactory
5. An outline testing plan with acceptance criteria is written at the functional specification stage and complied with during the implementation phase.	Satisfactory
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
7. Post-implementation reviews are carried out by project teams to compare the actual costs and benefits etc. with those originally expected.	Satisfactory
Overall Level of Assurance	Satisfactory

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2019/06 – Systems Development/Implementation (Continued)

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.

This audit considered the format, content and timeliness of management information provided to senior management and to the Board (both financial and non-financial). It also excludes budget monitoring as this is covered separately as part of the internal audit programme for the current year. We also considered whether the information reported to the Board is appropriate, and whether such information is accurate and easy to understand for those who access it.

The table opposite notes each separate objective for this review and records the results.

Strengths
- The Board, sub-committees and management have identified their information requirements and received information in a range of ways which they considered adequate for their needs;
- There was a good range of financial and non-financial reporting available, which management and the Board received; and
- High level management information dashboards are being developed and tailored performance reports are now available for senior staff and teams. Work to further develop dashboards is ongoing which will allow enhanced use of MIS data and tools.

Weaknesses
- The College Development Plan 2016-2020 identifies key metrics for monitoring success of the strategic objectives. However, the Plan only includes targets for 2016/17, with no targets set for subsequent periods, and metrics have not been identified for all the related Plan objectives. Members of the SLT and the Board interviewed acknowledged that the Development Plan would benefit from a set of defined performance metrics. A working group, consisting of management and Board members, has already been established with a remit to refresh the Development Plan (including identifying strategic themes, objectives and performance metrics); and

The specific objectives of this audit were to obtain reasonable assurance that:	
1. The management information needs of users have been identified and the information provided meets those needs.	**Good**
2. Management information is clearly set out, easily accessible, accurate, provided on a timely basis and readily understood by users.	**Good**
3. Management information is available which: • Reports on appropriate key performance indicators and, where applicable, on outputs, outcomes and impacts; • Enables the impacts of key strategic and operational decisions to be measured; and • Assists in forecasting	**Satisfactory**
4. Processes in place to provide and disseminate management information are efficient.	**Satisfactory**
Overall Level of Assurance	**Satisfactory**

2019/07 – Performance Reporting/KPIs (Continued)

Weaknesses (Continued)

- Although KPIs reported to the Board and sub-committees have been agreed, our discussions with Board members noted that there are areas where reporting could be enhanced, such as on the curriculum portfolio mix and performance. We discussed potential steps that could be taken to provide assurance that the Board's reporting requirements are being met. One approach would be to consider including management presentations at the next Board development session providing insight on topics such as the tools utilised by management to track progress on College strategies and the full range of KPIs used by management to actively monitor operational performance.

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2019/08 – ESF Funding

The main purpose of this review was to ensure there are policies and procedures in place within External Funding and MIS for administering European Social Fund (ESF) activity, in line with conditions of grant, in order that eligible activity is accurately collected and recorded, and that funding is directed towards eligible students.

The table opposite notes each separate objective for this review and records the results.

Strengths
- Procedures in place ensure that students are not identified in the student records system as eligible for ESF funding until the External Funding Unit is satisfied that all evidence has been provided.
- In order to maintain the integrity of the data in the student records system segregation controls are in place which ensure that ESF students are flagged in the system by MIS staff independently of the External Funding Unit, and other staff.
- MIS reporting has been developed during 2018/19 which provides timely information to External Funding staff on the performance of estimated ESF credits against target. Performance is also reported regularly to the SLT.
- The SFC performs annual verification visits to check ESF eligibility. An SFC verification visit was conducted at the College in April 2019 which included a review of the files relating to 210 ESF students, approximately half of all students that are potentially eligible for ESF credits in 2018/19. No significant findings were reported by the SFC.
- The College's exposure to EU funding is regularly monitored by management. Updates on the potential impact to the College from Brexit have been reported to the Board since December 2017. The Brexit situation remains fluid and therefore the sector's longer-term future regarding access to EU funding is not clear. The College continues to monitor the Brexit situation and to engage with Colleges Scotland and the SFC in lobbying the Scottish Government regarding EU funding.

The specific objectives of this audit were to ensure that:	
1. Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by the External Funding Unit, MIS and Academic Schools.	Good
2. There is accurate and timely transfer of data between the Academic Schools and MIS and the External Funding Unit.	Good
3. ESF students are appropriately identified and ESF student numbers are regularly monitored to ensure that funding targets are achieved.	Good
4. Documentation relating to ESF student participants is collected and retained in line with the conditions of ESF grant funding.	Good
5. The College's exposure to ESF funding streams is kept under review and risks appropriately mitigated.	Good
Overall Level of Assurance	**Good**

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2019/08 – ESF Funding (Continued)

Weaknesses

- We reviewed the documentation relating to an additional sample of 30 ESF student participants to ensure that it had been collected and retained in line with the conditions of ESF grant funding. Overall, testing proved satisfactory with no significant issues noted, however three minor instances of non-compliance were found in that not all of the sections included on the ESF Participant Forms had been fully completed. These were highlighted to the External Funding Unit who agreed to review the student files and update the Participant Forms where necessary.

The scope of this audit was to review the arrangements in place within the College to deal with H&S issues.

The main objective of this audit was to review the College's overall arrangements for dealing with H&S issues and to consider whether these are adequate and operating effectively in practice at each campus site.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has a H&S Policy in place which is supported by a comprehensive range of additional H&S procedures which are subject to review.
- The College has a dedicated H&S Team which ensures compliance with relevant legislation and oversees H&S policies, procedures, risk assessments and a program of audits.
- All H&S policies / procedures are currently under review with a planned program of improvements, training and implementation of the revised / updated versions. The proposed new Risk Assessment and H&S Audit procedures will represent improvements in these areas when they are introduced.
- The College has a Health, Safety and Safeguarding Committee which meets three times per year and receives appropriate updates and statistics on all relevant H&S issues across all campuses. The Committee includes members of the Senior Leadership Team and senior managers who are well placed to respond to the H&S risks identified and make improvements to the H&S culture within the College.
- The suite of KPIs considered by the Organisational Development Committee allows the completion rates of the H&S induction modules to be tracked.
- The College has a H&S helpdesk in addition to a dedicated email address for staff and students to contact with any H&S concerns. These contact details are shown on posters across the College.

The specific objectives of this audit were to ensure that the College has:	
1. a H&S policy and documented procedures which are communicated to all staff	**Satisfactory**
2. a formal risk identification and assessment process	**Satisfactory**
3. a H&S training programme which includes induction training, refresher training and training for new equipment and legislation	**Requires Improvement**
4. regular monitoring of H&S systems to ensure that they are functioning effectively including H&S audits, carried out either internally or by external agencies such as the Health and Safety Executive	**Satisfactory**
5. an incident and accident recording system with follow-up and implementation of new controls where required	**Satisfactory**
6. regular reporting of H&S to senior management and to the Board of Management	**Good**
Overall Level of Assurance	**Satisfactory**

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2019/09 – Health and Safety (Continued)

Weaknesses
- While the H&S Team have a list of all the appointed Fire Wardens and First Aiders, they currently have no visibility of how many are available at any given time for each location / building.
- Recently available additional fire evacuation tools (such as the Fire TagEvac system) have not been assessed for their suitability for use across the College campuses.
- The system used to record mandatory induction training does not have the functionality to create reports showing which new starters have, and have not, completed the mandatory induction training modules. Therefore, there is little assurance that the H&S induction modules are being completed.
- The Accident Report form currently used by the College is the HSE approved recording form format, but this does not include a section for capturing details of the medical treatment / advice recommended to injured persons.
- Our sample testing showed a lack of evidence as to whether accidents are investigated further, what recommendations are made to mitigate the risk of re-occurrences and how / when these recommendations have been implemented.

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2019/10 – Follow-Up Reviews 2018/19

Final Issued – 18 September 2019

We carried out a follow-up review of recommendations made in the following Internal Audit reports issued during 2018/19:

- Internal Audit Report 2018/07 – Estates Strategy / Capital Projects / Building Maintenance;
- Internal Audit Report 2018/08 – Procurement and Creditors / Purchasing;
- Internal Audit Report 2018/09 – Follow-Up Reviews 2017/18;
- Internal Audit Report 2018/10 – Business Development;
- Internal Audit Report 2019/05 – Budgetary Control;
- Internal Audit Report 2019/06 – Systems Development / Implementation; and
- Internal Audit Report 2019/07 – Performance Reporting / KPIs

The objective of each of our follow-up reviews was to assess whether recommendations made in previous reports had been appropriately implemented and to ensure that, where little or no progress had been made towards implementation, that plans were in place to progress them.

Overall, the College has made good progress in implementing the recommendations followed-up as part of this review with 20 of 24 recommendations being 'fully implemented'. Only one recommendation, from the Estates Strategy / Capital Projects / Building Maintenance report, has been assessed as 'partially implemented'. The remaining three recommendations, from the Budgetary Control and Performance Reporting / KPIs reports, had not past their agreed completion dates however work was underway to address these. The recommendations that were not fully implemented will be subject to follow-up at a later date.

2019/10 – Follow-Up Reviews 2018/19 (Continued)

Our findings from each of the follow up reviews has been summarised as follow:

From Original Reports			From Follow-Up Work Performed			
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date
Estates Strategy / Capital Projects / Building Maintenance	1	-	-	-	-	-
	2	2	2	-	-	-
	3	2	1	1	-	-
Total		**4**	**3**	**1**	**-**	**-**
Procurement and Creditors / Purchasing	1	-	-	-	-	-
	2	-	-	-	-	-
	3	1	1	-	-	-
Total		**1**	**1**	**-**	**-**	**-**
Follow-Up Reviews 2017/18	1	-	-	-	-	-
	2	1	1	-	-	-
	3	4	4	-	-	-
	N/A	3	3	-	-	-
Total		**8**	**8**	**-**	**-**	**-**
Business Development	1	-	-	-	-	-
	2	-	-	-	-	-
	3	3	3	-	-	-
Total		**3**	**3**	**-**	**-**	**-**
Budgetary Control	1	-	-	-	-	-
	2	-	-	-	-	-
	3	4	3	-	-	1
Total		**4**	**3**	**-**	**-**	**1**
Systems Development/ Implementation	1	-	-	-	-	-
	2	1	1	-	-	-
	3	1	1	-	-	-
Total		**2**	**2**	**-**	**-**	**-**

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From Original Reports			From Follow-Up Work Performed			
Area	Rec. Priority	Number Agreed	Fully Implem-ented	Partially Implem-ented	Little or No Progress Made	Not Past Agreed Completion Date
Performance Reporting / KPIs	1	-	-	-	-	-
	2	-	-	-	-	-
	3	2	-	-	-	2
Total		2	-	-	-	2
Grand Totals		24	20	1	-	3

We will follow-up the outstanding recommendation as part of the next follow-up review.

The grades denote the level of importance that should have been given to each recommendation within the internal audit reports and the definitions of gradings are noted on page 3.

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.

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Time Spent - Actual v Budget

	Report number	Planned days	Actual days feed	Days to fee at Nov 19	Days to spend / WIP	Variance
Reputation						
Health and Safety	2019/09	5	5	-	-	-
Student Experience						
Student recruitment and retention	2019/02	5	5	-	-	-
Student welfare – Duty of Care	2019/03	4	4	-	-	-
Financial Issues						
Budgetary control	2019/05	5	5	-	-	-
ESF funding	2019/08	4	4	-	-	-
Organisational Issues						
Performance reporting / KPIs	2019/07	4	4	-	-	-
Partnership Working (incl. Regional Engagement)	2019/04	4	4	-	-	-
Information and IT						
Systems development / implementation	2019/06	5	5	-	-	-
Other Audit Activities						
Management and Planning)	2019/01	5	5	-	-	-
External audit / SFC)						
Attendance at audit committees)						
Follow-up Reviews	2019/10	3	3	-	-	-
		———	———	———	———	———
Total		44	44	-	-	-
		======	====	====	=====	======

Operational Plan for 2019/20

5.1   Following our appointment as internal auditors for the period from 1 August 2017 to 31 July 2020 we prepared an Audit Needs Assessment and Strategic Plan for 2017 to 2020 (internal audit report 2018/01, issued February 2018).

5.2   An extract from the Strategic Plan, in relation to 2019/20 is shown below.

Proposed Allocation of Audit Days

	Category	Priority	Planned 19/20 Days
Reputation			
Publicity and Communications	Gov	M	4
Health and Safety	Gov	M	
Student Experience			
Curriculum	Perf	H/M	
Quality	Perf	M	5
Student support (Business Process Review)	Perf	M	
Student recruitment and retention	Fin/Perf	H	
Student welfare – Duty of Care	Perf	H/M	
Students Association	Gov	M	
Staffing Issues			
Staff recruitment and retention)	Perf	M/L	5
Staff development)	Perf	H/M	
Payroll	Fin	M	
Estates and Facilities			
Building maintenance)	Fin/Perf	M	
Estates strategy / capital projects)	Fin/Perf	H/M	
Space management	Perf	H	
Asset / fleet management	Perf	L	
Financial Issues			
Budgetary control	Fin	H	
Student fees and contracts / registry	Fin	M	
ESF funding	Gov/Fin	M	
General ledger	Fin	M	
Procurement and creditors / purchasing	Fin	M	
Debtors/ Income	Fin	M	
Cash & Bank / Treasury management	Fin	M	4
Commercial Issues			
Business Development	Fin/Perf	H/M	
International Activities	Gov/Fin/Perf	H/M	

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Proposed Allocation of Audit Days (Continued)

	Category	Priority	Planned 19/20 Days
Organisational Issues			
Risk Management	Perf	M	
Business Continuity	Perf	L	
Corporate Governance	Gov	M	
Corporate Planning	Perf	M	
Performance reporting / KPIs	Perf	M	
Partnership Working (incl. Regional Engagement)	Gov/Perf	M	
Equalities	Gov	M	4
Information and IT			
IT network arrangements	Perf	H/M	5
Data protection	Gov	H	
FOI	Gov	L	
Systems development / implementation	Perf	M	
IT strategy	Perf	M	
Other Audit Activities			
Management and Planning)			5
External audit / SFC)			
Attendance at Audit Committee)			
Follow-up reviews		Various	3
Audit Needs Assessment			
To be allocated			5
			_____
Total			40
			====

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial

Priority: H – High; M – Medium; L – Low

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AUDIT COMMITTEE MEETING

Date of Meeting	27 November 2019
Paper Title	College Assurance Framework Update
Agenda Item	19.50
Paper Number	19.50A
Responsible Officer	Janet Thomson, Vice Principal – Resources and College Development
Status	Disclosable
Action	For Discussion

1   REPORT PURPOSE

1.1   This paper provides the updated College Assurance Framework for 2018/19 based on the activity across the College's Committees within the year compared to their remits. It provides a copy of the Committee remits within Appendix 1 and it also provides a template which the College plan to use for Assurance Mapping and following the three lines of assurance model in the Scottish Government of their Audit and Assurance Committee Handbook in Appendix 2.

2   RECOMMENDATION

2.1   The Committee are requested to DISCUSS the College Assurance Framework for 2018/19 and the Assurance process going forward.

3   BACKGROUND

3.1   The Scottish Government issued an updated Audit and Assurance Committee Handbook in April 2018.

3.2   Scott Moncrieff prepared a summary of the main changes to the Audit Committee Handbook and their summary document was submitted to the last Audit Committee. The main areas of change are:

-   Audit and Assurance Committees to refresh their remit to comply with the changes – this was done in discussion at the October Committee and members were content with the current remit.
-   An Assurance Framework to be developed/updated to consider whether there are any gaps or overlaps in assurances for the Committee – this Assurance Framework was created in November 2018 based on the work of Committees compared to their remits and it is intended to complete Assurance Mapping for the future. In an initial discussion with the Chair of the Audit Committee it is proposed to base this on two on

key documents for the College which are the Financial Memorandum with GCRB and the Certificate of Assurance Checklist which is an annual process the College needs to complete containing fifteen areas of assurance across the College.

- Consider any training for Committee on the new assurance framework and handbook – this will be considered between now and the academic year.

3.3   Following the update to the Scottish Government Audit and Assurance Committee Handbook, the College Assurance Framework is being reviewed and updated to follow the "three lines of defence" model as advocated in the Handbook

- First line: management assurance from "front line" or business operational areas;
- Second line: oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain; and
- Third line: independent and more objective assurance, including the role of Internal Audit and from external bodies.

3.4   At the October meeting the Committee considered their remit compared to the Model Terms of Reference from the Scottish Government Audit and Assurance Committee Handbook and it was considered that the current remit was appropriate covering the areas as per the Model Terms and contains and with more detail in the College document. The Example Annual Core Work Programme from the handbook was also discussed at the October meeting and it was requested that the Schedule of Work for the Committee should be included with the agendas and this has been done in paper 19.58 on this agenda.

3.5   In the College's Committee remit it refers to the regular self-evaluation of the Committee and the Self-Assessment Checklist from the Audit and Assurance Committee Handbook which was attached to the October Committee paper will shortly be completed for the Committee.

4   RISK ANALYSIS

4.1   The risk implication is in ensuring compliance with the updated Audit Committee Handbook of the Scottish Government.

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

5.1   The College needs to comply with the Audit Committee Handbook as part
        of its status as a public body.

6   HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

        N/A

Assurance Framework for the Audit Committee

As part of the remit of the Audit Committee it states that it has the following function delegated to it:

"Reviewing the College's compliance with the Code of Good Governance for Scotland's Colleges and advising the Board of Management on this. As part of this, the Committee shall satisfy itself that other Board committees provide assurance to the Board, as appropriate, on their governance related activities".

The purpose of this paper is to provide an assurance framework covering the work of the other Committees during the year 2018/19 in providing corporate governance assurance to the Board in their specific areas and in line with their remits which are included at the end of this report.

There are six Committees of the College including the Audit Committee and the other five Committees are as listed below with their Chairs:-

Learning and Teaching Committee – Chair, Gordon McGuinness
Organisational Development Committee – Chair, Sandra Heidinger
Finance and Resources Committee – Chair, Robert Fraser
Remuneration Committee – Chair, Sandra McGuinness
Nominations Committee – Chair, David Newall

The minutes of each of these Committee meetings is submitted to the Board of Management as soon as possible after the Committee meeting and the Chair of the respective Committee presents them to the Board and highlights the main points discussed.

This assurance paper considers the work of each of these Committees in turn during the year and the papers presented to each of them relating to College governance as prepared by members of the College's staff, usually the Senior Leadership Team.

Learning and Teaching Committee

The Learning and Teaching Committee met three times during the financial year 2018/19 with meetings in November, February and May. The reports as presented to these meetings have been grouped under five key governance areas of the remit of the Learning and Teaching Committee as follows to assure that Committee is meeting its range of College governance controls:-

1) **Achieving the Portfolio and Credits Targets**
   FES Audit Final Credits (November)
   Credit 2018/19 Progress Update (November)
   Student Funding (November)
   STEM Assured Re-accreditation (November)
   Schools Activity Update (February)
   Planning Cycle – Portfolio Development (February)
   Regional Outcome Agreement Update (February)
   Regional Outcome Agreement 19/20 Update (May)

Student Withdrawals 2018/19 (February)
Credits 2018/19 Progress Update (February, May)
January Programmes Update (February)
Applications 2019/20 Programmes (May)

2) Reports from Student Board members relevant to their experience of learning and teaching
Student President/ Vice President Report (November, February, May)
Student Experience Report (November)
Early Student Satisfaction survey (November)
Report on Student Election process and inclusion (November)

3) College Performance Indicators, Quality and Self Evaluation
GCC PI data 2017/18 early analysis (November)
Enhancement Plan Themes/ Priorities (November)
Education Scotland 2018/19 (November)
SFC College Leaver Destinations 16/17 (November)
External Awarding Body Annual Report (November)
Learner Experience Update and Report (February, May)
SFC PI Publication Data (February)
Enhancement Plan Progress Report (February)
Analysis of Learner Withdrawal (May)
Student Focus Groups Update (May)
Learning Teaching and Assessment Strategy Development (May)
Internal Audit Report – Student Recruitment and Retention (May)
Internal Audit Report – Student Welfare – Duty of Care (May)

4) Cross-College activities that impact on learning and teaching
Community Planning / Integrated Grant Fund (May)

5) General Learning and Teaching Committee Governance matters
Regional Learning and Teaching Committee (May)

Organisational Development Committee

The Organisational Development Committee met three times during the financial year 2018/19 with meetings in September, February and June. The reports as presented to these meetings have been grouped under eight key governance areas of the remit of the Organisational Development Committee as follows to assure that Committee is meeting its range of College governance controls:

1) **Consider policy and strategy in relation to staff governance, human resources, staff wellbeing and health and safety matters**
   Assistant Principal HR Report (September, February and June)
   OD Report (June)
   Progress on HR Procedures Harmonisation (September, February, June in AP HR report)
   Support Staff Job Evaluation Report (June)

2) **Formulate the Board's People Strategy and monitor to ensure targets are met**
   Learning and Development Report (September, February)
   Recruitment, Retention and Staffing Profile (September, June)
   Scottish Funding Council Annual Staffing Return (February)
   Gender Pay Gap Report (June)
   Internal Audit – Systems Development (June)

3) **Review staff engagement**
   Staff Engagement Survey Update and Actions (September, February)

4) **To ensure compliance with relevant legislative or professional requirements relating to the employment of staff**
   Health and Safety Report (September, February, June)

5) **Monitoring against HR and OD related targets**
   Key Performance Indicators Report (September, February, June)
   Attendance Management Quarterly Reports (September, February, June)
   Attendance Management – work related stress and mental health (June)
   Internal Audit – Budgetary Controls (June)

6) **Receive reports of meetings of the Joint Consultation and Negotiation Committees**
   Note of Support and Teaching JCNC Meetings (November, February, June)

7) **Determine the parameters for remuneration and conditions of service not covered by national bargaining**
   No longer applicable. Remaining role covered by Remuneration Committee

8) **General Organisational Development Governance Matters**
   No review of Committee remit during this period – Completed at the end of 2017/18

Finance and Resources Committee

The Finance and Resources Committee met four times during the financial year 2018/19 with meetings in September, December, March and May. The reports as presented to these meetings have been grouped under six key governance areas of the remit of the Finance and Resources Committee as follows to assure that Committee is meeting its range of College governance controls:

1) **To ensure the maintenance of a robust long-term financial strategy**
    Draft Five Year Update (incl. pensions position) - Presentation (March)
    Draft Revenue Budget for 2019/20 (May)
    Financial Forecast Return draft Five Year Plan 2019/24 (May)
    College Strategic Risk Register – Financial Risks (May)

2) **To ensure the capital masterplan is aligned with the College's estates strategy**
    Estates Update (September, December, March)
    Presentation from Gardiner & Theobald and BDP on Estates Review (May)
    Estates Update incl. Strategy Progress (May)

3) **To monitor financial performance on a regular basis**

    Quarterly Financial Report – Year to Date & Forecast to July (December, March, May)
    2018/19 Cash Flow Forecast (September, other quarter ends included in above report)
    Draft Primary Financial Statements for Year ending 31 July (September)
    Draft Financial Statements for year ending 31 July (December)
    Procurement Update (September, December, March, May)
    Student Support Funds Report (September)

4) **To review the performance against target of commercial activities**

    Commercial & External Funding Update (September, December, March, May)

5) **To monitor expenditure against the agreed capital masterplan**
    Capital Expenditure & Masterplan Update (September, December, March, May)

6) **Other Committee Governance Related Activities**
    Remit of Committee (September)
    Letter to Principals from Scottish Funding Council (September)
    SFC Indicative Funding Allocation for 2019/20 (March)
    Glasgow Clyde Education Foundation Update (September, December, March, May)

Appendix 1 – Remits of Other College Committees

REMIT OF LEARNING AND TEACHING COMMITTEE

The functions listed here are delegated by the Board to the Learning and Teaching Committee.

REMIT	To provide assurance to the Board that all activities related to achieving excellence in learning,teaching and assessment are effective and support the overall strategic direction of the College. To fulfil this function, the Committee will:
	• Be kept appraised of those aspects of the external and internal environments that affect the portfolio and learning experience of our students and how the College proposes to respond;
	• monitor the College's achievement of its portfolio target and oversee relevant external reporting;
	• monitor and advise on College performance indicators, self-evaluation outcomes, benchmarking and external verification feedback;
	• be kept appraised of proposed improvements to the learning experience of our students and offer constructive challenge;
	• consider cross-College activities that impact on learning and teaching such as overall approach to learning and teaching, eLearning, community learning, additional support for learning To be kept appraised of opportunities and uptake of staff training and development and the contribution it makes to improving learning and teaching ;
	• Consider the cross-college activities that impact on quality and development of learning, teaching and assessment throughout the college
	• receive reports from Student Board Members and representatives from the student body relevant to their experience of learning and teaching;
	• where required take appropriate action in all matters pertaining to student affairs, including welfare and discipline and student appeals;
	• make recommendations to the Board on major policy matters but have devolved powers to deal with time urgent matters, seeking the Chairman of the Board's approval where appropriate; and

- consider and act on any other information it deems appropriate in the conduct of its business.

MEMBERSHIP The membership of the Committee is a minimum of six members of the Board of Management, of which one will be the Student Member plus the Principal and staff representative. The Committee should be chaired by a Board Member, other than the Chairman of the Board. The Chair of the Committee is elected by the Board and the Vice Chair is elected by the Committee. The Board reviews the membership every four years. The Vice Principal, Curriculum and External Relations, the Assistant Principal forStudent Experience, the Assistant Principal for Quality and Performance, the Secretary to the Board and from time-to-time a representative from the Curriculum Assistant Principals attend the Committee as advisers. The Committee meets four times per year.

QUORUM The quorum set by the Committee is three members.

REMIT OF ORGANISATIONAL DEVELOPMENT COMMITTEE

The functions listed here are delegated by the Board to the Organisational Development Committee

<table>
<tr><td colspan="2" align="center">ORGANISATIONAL DEVELOPMENT COMMITTEE</td></tr>
<tr><td>REMIT</td><td>To consider policy and strategy in relation to staff governance including equality and diversity issues, human resource, staff governance, staff well-being and health and safety matters.

To determine the parameters within which the remuneration and conditions of service of all employees. This excludes the Principal and Senior Management and others agreed through national bargaining. To ensure the authority delegated to the Principal by the Board to reach a satisfactory conclusion on remuneration and conditions of service lies within those parameters.

To formulate the Board's People Strategy and monitor this to ensure targets are being met.

To ensure compliance with relevant legislative or professional requirements relating to the employment of staff.

To receive reports of meetings of the Joint Consultation and Negotiation Committees and to consider any matters arising which may require to be raised at and discussed with the Board.

To review staff engagement. To consider how HR and OD related targets, including those contained within the College Development Plan and the balanced scorecard are monitored and reported upon.

To make recommendations to the Board on major policy matters but with devolved powers to deal with time urgent matters, seeking the Chair of the Board's approval where appropriate.</td></tr>
<tr><td>MEMBERSHIP</td><td>The membership of the Committee is six members of the Board of Management one of whom is the Principal and Chief Executive. The Committee should be chaired by a Board Member, other than the Chair of the Board. The Chair of the Committee is elected by the Board and the Vice Chair is elected by the Committee. The Board reviews the membership every four years. The Secretary to the Board, Assistant Principal HR and the Head of HR attend the Committee as advisers. The Committee meets three times per year.</td></tr>
<tr><td>QUORUM</td><td>The quorum set by the Committee is three members.</td></tr>
</table>

REMIT OF FINANCE AND RESOURCES COMMITTEE

These functions are delegated by the Board of Management to the Finance and Resources Committee

Having regard to the need for financial stability of the College:

- To ensure the maintenance of a robust long-term financial strategy
- To ensure the capital masterplan is aligned with the College's estates strategy
- To monitor financial performance on a regular basis
- To review the performance against target of commercial activities
- To monitor expenditure against the agreed capital masterplan

To fulfil this function the Committee will

Make recommendations to the Board of Management on:

- the annual revenue budget
- the financial statements
- capital expenditure and the capital masterplan
- the estates strategy
- financial policies
- any other issues relating to the management of finance and physical resources

The Finance and Resources Committee will liaise as appropriate with the Audit Committee, Board of Management and all other Committees

MEMBERSHIP

The membership of the Committee is six Board members including the Principal, with one of the Board members providing the role of Chair of the Committee, and one to act as Vice Chair as elected. The Chair of the Committee is elected by the Board and the Vice Chair is elected by the Committee. There should be no overlap of Board members with membership of the Audit Committee. The Board reviews the membership every four years.

The Vice Principal, Resources and College Development and the Assistant Principal Finance and Infrastructure attend the Committee as advisers. The Committee meets four times per year.

QUORUM

The quorum set by the Committee is three members.

REMIT OF REMUNERATION COMMITTEE

The functions listed here are delegated by the Board to the Remuneration Committee.

REMIT	To be responsible for reviewing and determining salary and terms and conditions of appointment of all Senior Management including the Principal and Chief Executive within an agreed funding envelope. To adopt and maintain a process consistent with the Code of Good Governance and to be responsible for ensuring that process is followed. To formulate the College's Senior Management Pay Policy including at Principal's level, and to review that policy annually, recommending any changes to the Board. To report back to the Board on decisions made by the Remuneration Committee with enough detail to assure the Board that the Senior Management Pay Policy has been followed. To ensure a clear process is in place to set and agree personal performance measures for the Principal and the other members of the Senior Management Team. In assessing the performance of the Principal, views will be sought from the staff and student communities.
	To advise the board on the terms of any severance schemes made available to staff or the terms of any individual settlement agreements, if required.
MEMBERSHIP	The membership of the Committee is the Chair of the Board and four other members, excluding the Principal and the staff and student representatives. The four other members will be the Chairs of the Audit, Finance and Resources, Learning and Teaching and Organisational Development Committees. The Vice Chair of the Board of Management shall be the Chair of this Committee. The Chair of the Board must not be the Chair of the Committee. If there are vacancies, due to the ineligibility of a Committee Chair to take up membership, the Board will appoint replacement members.
FREQUENCY OF MEETINGS	The Committee shall normally meet twice per academic year.
QUORUM	The quorum set by the Committee is three members.

During 2018/19 the Remuneration Committee met once in April 2019 to consider the Principal's Performance and Professional Development, Senior Leadership Pay Award and Review of Senior Staff Pay Policy.

REMIT OF NOMINATIONS COMMITTEE

These functions are delegated by the Board of Management to the Nominations Committee

1. To be responsible for selecting and nominating candidates for the approval of GCRB to fill any vacancies which arise from time to time in the membership of the Board of Management. To follow the recruitment procedure in accordance with Ministerial Guidance to College Boards and to take cognisance of equality and diversity in seeking candidates with a variety of backgrounds and skills or experience.

    The process will include interviewing, assessing against specified criteria set by the Committee and recommending candidates to GCRB for membership of the Board of Management.

    Note that in respect of the selection and appointment of the Chair of the Board of Management or the Principal there will be a separate procedure governed through GCRB and would be subject to separate reporting to the Board of Management.

2. To make recommendations to the Board of Management on the chairing of Committees of the Board.

3. To give full consideration to succession planning for members of the Board, taking into account the challenges and opportunities which face the College.

4. To have regard to the desire of the Board to have a diverse membership reflecting the communities which it serves.

MEETINGS

1. The Nominations Committee will meet formally once each year in February or March and otherwise as required.
2. The business of the Nominations Committee shall be reported to the next available Board of Management meeting.

MEMBERSHIP

1. The membership of the Committee is five members of the Board of Management. The Committee will be chaired by the Chair of the Board of Management. The Board may appoint a Vice Chair of the Committee having regard to succession.
2. The clerk to the Board, Assistant Principal of Organisational Development and the Head of HR may attend the Committee as appropriate.
3. The Appointments Panel will comprise two members of the Nominations Committee and an Independent Person to be appointed for that purpose in accordance with Ministerial Guidance.

4.   By invitation of the Chair external advisers may attend to provide specialist advice and information to assist the Committee in its deliberations. Individuals attending on this basis may not vote on any decision made by the Committee.

QUORUM

1.   The Quorum set by the Committee is three members.

During 2018/19 the Nominations Committee met once in April 2019 to consider: Presentation by the CEO from Changing the Chemistry which a consideration on wider diversity on the Board and it considered Board membership – Vacancies, Recruitment and Extension of Terms of Office.

Appendix 2 - Assurance Map

As part of this Assurance Framework going forward the College plans to develop and Assurance Map which will look at the three lines of assurance process against key areas.

An initial discussion has been held with the Audit Committee Chair and it is proposed to create the College's Assurance Map based on two key documents which the areas covered by the Financial Memorandum and the fifteen areas with the Certificate of Assurance which the College signs off on each year for sending to GCRB, and SFC.

A broad planned template for this is shown below:-

Financial Memorandum Area	1st Line of assurance – management assurance from first line or business operational areas	2nd Line of assurance – oversight of management activity separate from those responsible for it but still College based	3rd Line of assurance – independent and more objective assurance including internal audit and external bodies
Area 1			
Area 2			
Etc.			
Certificate of Assurance Area	1st Line of assurance	2nd Line of assurance	3rd Line of assurance
Area 1			
Area 2			
Etc.			

This will be populated and submitted to the next Committee.

GLASGOW CLYDE
COLLEGE

AUDIT COMMITTEE MEETING

Date of Meeting	27 November 2019
Paper Title	2018/19 Student Activity Data Audit Report
Agenda Item	19.52
Paper Number	19.52A
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion

1   REPORT PURPOSE

The purpose of this report is to submit to the Committee for discussion the 2018/19 Student Activity Data Audit Report which has been produced by the College's Internal Auditors, Henderson Loggie.

2   RECOMMENDATION

Members of the Audit Committee are invited to discuss this paper.

3   BACKGROUND

It is a requirement that an audit of student activity data is completed each year for every college after the end of the academic session to verify student activity data against the SFC target. The report contains one priority three recommendation.

4   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.

5   HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

Glasgow Clyde College

2018/19 Student Activity Data

Internal Audit Report No: 2019/11

Draft issued: 15 October 2019

Final issued: 23 October 2019

Now, for tomorrow

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Contents

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Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 30 May 2019, '*2018-19 data return for funding purposes (FES return) and audit guidance for colleges*', requested submission by Glasgow Clyde College ('the College') of the FES return for session 2018/19, which includes the Credits data relating to College activity for the academic year 2018/19.

Guidance on completion of the 2018/19 return was issued by the SFC on 2 July 2018.

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

Scope of Audit

In accordance with the Credits Audit Guidance we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Dominant Programme Group (DPG) and dominant Price Group.

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

Audit Staffing

An Audit Director with 26 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by an Assistant Manager and a Senior Auditor with 14 and three-years' experience in the sector respectively.

The quality of audit work undertaken by the firm is enhanced through continuous review of procedures and the implementation of individual training programmes designed to address the needs of each team member.

The total number of audit days was 7, split 1 day for the Audit Director, 3 days for the Assistant Manager and 3 days for the Senior Auditor.

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Audit Findings

The points that we would like to bring to your attention have been grouped together under the following headings to aid your consideration of them:

- Introduction

- Systems and Procedures for Compilation of Returns

- Analytical Review

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

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.

Conclusion

Our report was submitted to the SFC on 4 October 2019. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;

- adequate procedures are in place to ensure the accurate collection and recording of the data; and

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

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

Acknowledgements

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

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Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
2.2.1	*Systems and Procedures for Compilation of Returns* **Associate Students** **R1** Ensure that nil Credits are claimed for all Associate Students identified on the FES2.	2	We will: 1) approach the developer of our UNITe MIS software to request a system change making a nil Credit claim automatic based on flagging of Associate Students on FES2; and 2) add a final check on the Credit claim for Associate Students to future years' returns to ensure a nil Credit claim.	Y	Head of MIS	December 2019

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Main Report

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 30 May 2019 sets out, at Annex D, the key areas of risk in relation to the preparation of the FES return. These are:

- identification of non-fundable activity, both courses and students;

- classification as higher education or further education;

- classification as full-time or other than full-time;

- identification and counting of infill students;

- allocation of dominant Price Group code;

- capturing of enrolments and identification and recording of student withdrawals;

- allocation of Credit values;

- claims for related study;

- recording of fee waivers;

- recording of progress for students on open / distance learning programmes;

- claims for non-accredited work experience / placement; and

- claims for collaborative provision.

1.1.2 For academic year 2018/19 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Dominant Programme Group (DPG) and dominant Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; details of any additional testing carried out as a result of errors found in initial sampling; the external data examined; review of prior year recommendations; and the main findings from our audit work. As requested by the guidance, the report also includes a summary of adjusted and unadjusted errors found during the course of the audit.

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2. Systems and Procedures for Compilation of Returns

2.1 Introduction

2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.

2.1.2 The following tests were carried out for a sample of 15 courses selected from the UNIT-e system:

a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance;
b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance;
c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance;
d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
e) Checked allocation of Credits to courses is in accordance with the Credits guidance.

2.1.3 For a total of 90 students selected from the above courses the following tests were carried out, where applicable:

a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance;
b) Checked back to signed enrolment forms, or electronic equivalent, for the 2018/19 academic year;
c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled;
d) Checked to student attendance records and, for withdrawals (including a further sample of 15 full-time students who withdrew within two weeks after the Credits qualifying date), checked that the withdrawal date noted on the system was the last date of physical attendance; and
e) For students undertaking work experience ensured that the credits value had been calculated in line with the Credits guidance.

2.1.4 The following tests were carried out by reviewing records for all College courses:

a) Confirmed that there were no claims for more than one full-time enrolment per student for 2018/19 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established; and
b) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses.

2.1.5 In relation to European Social Funds (ESF), for a sample of 30 students selected from the College's ESF funded programmes testing was carried out on the College's systems for administering the additional funding, in line with conditions of grant. This included:

a) reviewed the eligibility of students flagged for ESF Credits;
b) ensured that supporting documentation was held for ESF students, including: a completed participant form; proof of nationality; proof of permanent residence; and appropriate notification issued to the student; and
c) ensuring that Credits are only claimed for completed modules.

2. Systems and Procedures for Compilation of Returns (continued)

2.1 Introduction (continued)

2.1.6 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students we confirmed that College staff had verified the entitlement to benefit.

2.1.7 It was confirmed by the Head of MIS that the College is not involved in any collaborative provision and no such courses were identified during our audit testing. Additionally, we did not identify any Open / Distance learning courses in the Credits claim as the College offered these as commercial courses only, and also no work-based learning courses were included in the Credits claim. No further work was therefore required in these areas.

2.1.8 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.

2.1.9 From our review and testing of the systems and procedures used in the compilation of the returns, we concluded that overall, they were adequate to minimise risk in the areas identified in Annex D of the Credits Audit Guidance and were working satisfactorily as described to us.

2.1.10 The remainder of this report discusses issues identified during our review of the 2018/19 student activity data.

2.2 Associate Students

2.2.1 The College delivers several higher education courses in partnership with local universities. Students enrolled on these programmes attend the College for the first year or first two years and then progress to complete their degree at the partner university. While attending the College the student will have 'Associate Student' status at the partner university and have access to the university facilities. As a result, the student is enrolled at both the College and university for one or both of these first two years. The FES2 data set includes a field used to identify Associate Students who are guaranteed a place at the partner university. Associate Students are flagged in the FES 2 and nil Credits should be claimed by the College as the funding is claimed by the partner university. From review of the FES2 data set we identified eight Associate Students where Credits had been claimed. A total of 111 Credits were removed for the final FES claim in relation to these students.

Recommendation
R1   Ensure that nil Credits are claimed for all Associate Students identified on the FES2.

2. Systems and Procedures for Compilation of Returns (continued)

2.3 Enrolment Data

2.3.1 Within the sample of courses tested we identified that for one part-time course, CISCO CCNA, there was no separate enrolment form completed for students on the course. Each of the students enrolled on the course undertook the course in addition to being enrolled on full-time HND computing programmes, in order to improve their employability prospects. The College's enrolment procedures require that details of additional units or programmes of study should be recorded on the enrolment form, which then allows the MIS team to enrol students onto courses within UNIT-e student records system. In this instance we noted that students were enrolled onto the additional part-time course after the main enrolment period had been completed and therefore the College's normal procedure was not followed.

2.3.2 The Credits guidance requires that colleges provide evidence that a student is enrolled and is participating in a college programme. The usual process for enrolment is to obtain an agreement on the course to be undertaken, which is then signed by the student and a representative of the college. However, the Credits audit guidance also states that colleges may wish to use alternative evidence, such as attendance records and works submissions, other than a signature. As part of our audit testing, we were able to evidence communications and correspondence between curriculum staff and the MIS team requesting students be formally enrolled onto the CISCO CCNA programme and we verified attendance records for a sample of students. For the sample of students selected, copies of the enrolment forms that had been completed for their full-time HND programme were reviewed and details agreed to ensure that each student satisfied other eligibility criteria, including residency. We are satisfied from the additional information received that there was evidence that these students had been appropriately enrolled and participated on the CISCO CCNA programme.

3. Analytical Review

3.1 The analytical review by DPG for the current year, included at Appendix IV of this report, showed significant variances in DPG 4, 5, 6, 12, 13, 15 and 18. Analytical review by dominant Price Group at Appendix III also showed variances in Price Groups 1, 2, 3 and 5. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:

- DPG 4 Computers, Software & Information – superclass codings of units within a range of programmes has resulted in a shift to DPG 4. This is reflected in an increase in activity in Price Group 2;

- DPG 5 Construction – there was an increase in activity due to an extra HNC construction group added. City & Guilds Plumbing courses and Pre-apprenticeship construction also moved to DPG 5 from DPG 18. This is reflected in an increase in activity in Price Group 3 and a reduction in Price Group 5;

- DPG 6 Creative arts & design – extra groups were added into HNC Art and HND Contemporary Art. In addition, changes in subjects has moved HND Textiles into DPG 6 from DPG 9 Minerals, materials & fabrics. This is reflected in an increase in activity in Price Group 2;

3. Analytical Review (continued)

3.1 (continued)

- DPG 12 Science & Maths – this has decreased due to evening Highers and National 5 general education programmes now being run as commercial programmes, along with an overall reduction in numbers for full-time Highers and National 5 general education programmes. This resulted in a reduction of Credits in Price Group 2 which has been offset by increases in Credits in other Price Group 2 programmes;

- DPG 13 Secretarial / Office & Sales Work – this has decreased due to the counteractive effect of Business / Admin courses moving into computing (DPG 4). This is reflected in the decrease in activity in Price Group 1;

- DPG 15 Social Work – there was an increase within this area due to expansion in line with the Scottish Government prioritisation of childcare, affecting NC, HNC and PDA in childcare. An Introduction to Counselling course has also been added. This is reflected in an increase in activity in Price Group 2; and

- DPG 18 Special Education Needs – there was a decrease due to the contraction in size of the Access & Supported Learning faculty and the removal of courses to other DPGs, as noted above. This is reflected in the reduction in Price Group 5 Credits.

Appendix I – Copy of Audit Certificate

GLAS366/DA/SI

Glasgow Clyde College
690 Mosspark Drive
Glasgow
G52 3AY

4 October 2019

Dear Sirs

Auditor's Report to the Members of the Board of Management of Glasgow Clyde College

We have audited the FES return which has been prepared by Glasgow Clyde College under the 'Credits' Guidance issued 2 July 2018 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 4 October 2019. We conducted our audit in accordance with guidance contained in the 2018-19 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination, on a test basis, of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatement.

In our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;

- adequate procedures are in place to ensure the accurate collection and recording of the data; and

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

Stuart Inglis
Director
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

4 October 2019

Date FES returned: 24 September 2019

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

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Appendix II – Summary of Adjusted and Unadjusted Errors

Report Para	Error identified	Adjusted/unadjusted	Approx. Value
2.2.1	Credits incorrectly claimed for Associate Students	Adjusted	-111 Credits

College Funded Target 2018/19   127,286 Credits

The above target figure includes 120,983 core Credits and 6,303 ESF Credits.

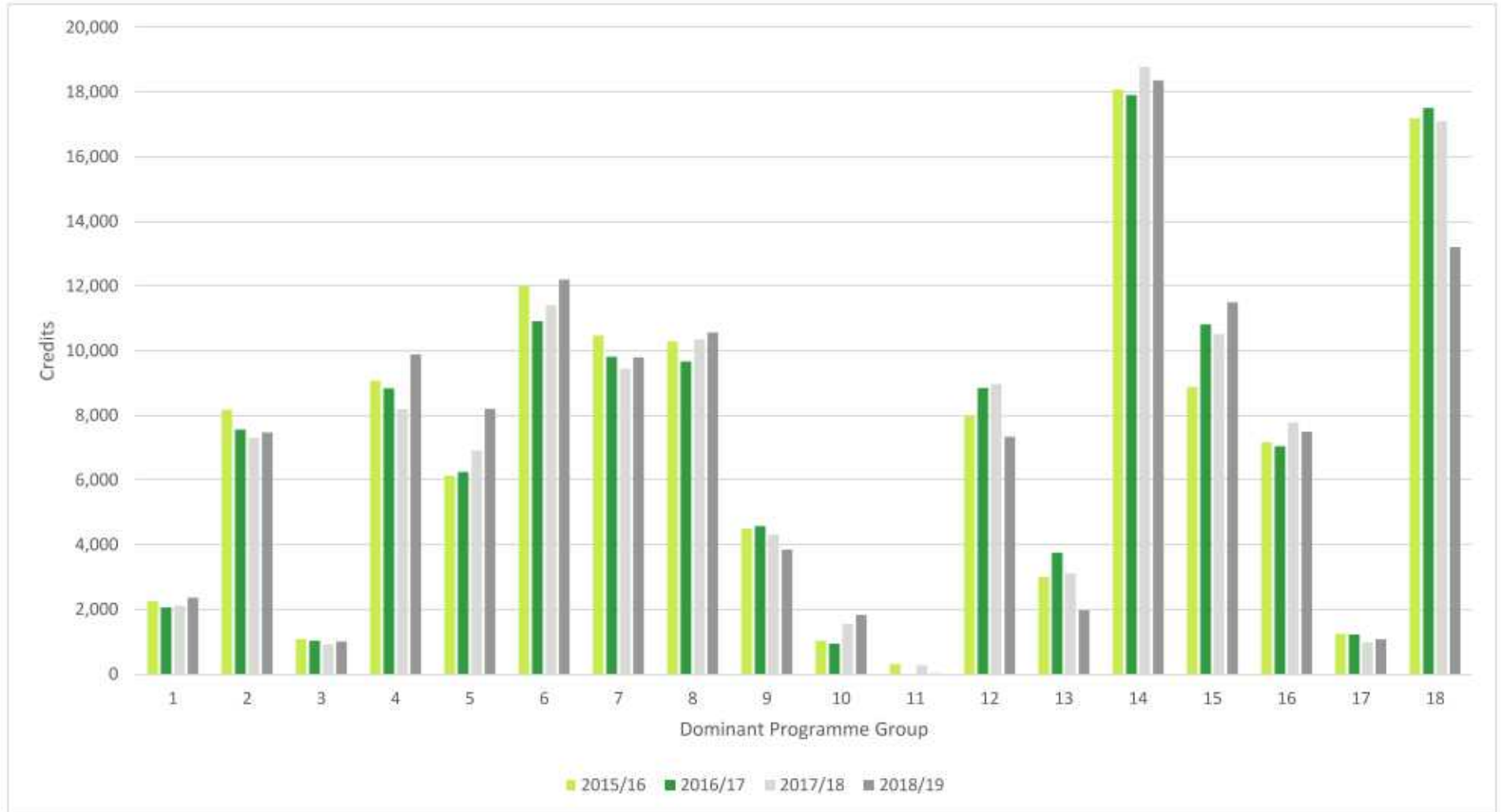Final claimed 2018/19   128,106 Credits

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Appendix III – Price Group Analytical Review 2017/18 and 2018/19

Price Group	2017/2018		2018/2019		Variance	Variance
	Credits		Credits		Credits	%
1	17,495		16,136		(1,359)	(7.8)
2	70,800		72,205		1,405	2.0
3	22,881		24,556		1,675	7.3
4	1,752		2,006		254	14.5
5	17,102		13,203		(3,899)	(22.8)
	130,030		**128,106**		**(1,924)**	**(1.5)**

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Appendix IV – DPG Analytical Review 2017/18 and 2018/19 - Figures

Dom Gp		2017/2018 Credits	2018/2019 Credits	Credits Variance	% Variance
1	Agriculture, horticulture and animal care	2,108	2,358	250	11.9
2	Business & management	7,310	7,467	157	2.1
3	Catering & food	924	1,003	79	8.5
4	Computers, software & information	8,197	9,893	1,696	20.7
5	Construction	6,918	8,201	1,283	18.5
6	Creative arts & design	11,408	12,200	792	6.9
7	Engineering	9,444	9,798	354	3.7
8	Health & related studies	10,344	10,561	217	2.1
9	Minerals, materials & fabrics	4,318	3,849	(469)	(10.9)
10	Personal development & self help	1,547	1,832	285	18.4
11	Printing	270	5	(265)	(98.1)
12	Science & maths	8,966	7,340	(1,626)	(18.1)
13	Secretarial/office & sales work	3,111	1,969	(1,142)	(36.7)
14	Social studies & languages	18,782	18,366	(416)	(2.2)
15	Social work	10,516	11,495	979	9.3
16	Sport & leisure	7,784	7,497	(287)	(3.7)
17	Transport, services & vehicle engineering	981	1,069	88	9.0
18	Special educational needs	17,102	13,203	(3,899)	(22.8)
	Totals (excluding ELS)	130,030	128,106	(1,924)	(1.5)
	Total Target Activity		127,286		
	- **including ESF Target Activity of:**		6,303		
	ESF Actual Activity		7,851		

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Appendix V – DPG Analytical Review 2015/16 to 2018/19 - Graph

Appendix VI – Updated Action Plan – Student Activity Data 2017/18

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2019
Systems and Procedures for Compilation of Returns **Allocation of Credits to Courses** **R1** The College should ensure that any changes to course content subsequent to the planning stage are reflected in the Credits claimed.	3	We will introduce an additional check on subject credits vs portfolio teaching hours to attempt to ensure there are no discrepancies in future.	Y	Head of MIS, B Gallagher	December 2018	No similar issues noted during testing in 2018/19.

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AUDIT COMMITTEE MEETING

Date of Meeting	27 November 2019
Paper Title	2018/19 Student Support Funds Audit Reports
Agenda Item	19.53
Paper Number	19.53A1, 19.53A2, 19.53A3, 19.53A4, 19.53A5
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion

1   REPORT PURPOSE

The purpose of this report is to submit to the Committee for discussion the 2018/19 Student Support Funds Audit Report and related signed returns to the Scottish Funding Council (SFC) and the Students Awards Agency for Scotland (SAAS). This report has been produced by the College's Internal Auditors, Henderson Loggie.

2   RECOMMENDATION

Members of the Audit Committee are invited to discuss this paper.

3   BACKGROUND

3.1   There are four student support funds which Glasgow Clyde College administers on behalf of others and these are bursary funding, childcare funding, discretionary funding and educational maintenance allowances.

3.2   The student support funds represent a substantial amount of funding which is allocated to students by the College on behalf of various bodies following their relevant guidance and national policies. Each of the funds needs to be fully accounted for and audited for each academic year. For the bursary funding, further education discretionary funding, and childcare funding, the Scottish Funding Council (SFC) provided an allocation for the academic year 2018/19 which totalled just over £10Million for Glasgow Clyde College students, the largest element being bursary funding at £7.7Million. The Higher Education discretionary funding is allocated by the Student Awards Agency for Scotland (SAAS) and was £309k for Glasgow Clyde College students for the academic year 2018/19.   Educational maintenance allowances are claimed retrospectively from SFC based on actual sums paid to students.

3.3   The audit report indicates that Henderson Loggie were able to certify all fund statements for the year and submit them to the appropriate bodies without qualification. The related auditor letters and supporting returns are included as appendices to the report.

3.4   There are three low risk priority three recommendations outlined in the report which have been accepted by management. The latest date for implementation of the recommendations is January 2020.

4   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.

5   HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

Glasgow Clyde College

Student Support Funds 2018/19

Internal Audit Report No: 2019/12

Draft issued: 12 November 2019

Final issued: 19 November 2019

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Contents

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Management Summary

Introduction

Colleges receive **Discretionary Funds** from the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) to provide financial help for students where access to, or continuance in, further or higher education would otherwise be denied due to financial hardship. The maximum payable from both the Further Education Discretionary Fund and the Higher Education Discretionary Fund is £4,000.

Childcare Funds sit alongside the Discretionary Funds to provide assistance with the cost of formal childcare expenses. From academic year 2011/12, childcare funds for higher education students formerly allocated to colleges by SAAS, were transferred to the SFC who now allocates childcare funding direct to colleges for all eligible further and higher education students. No limit is placed on the amounts individuals can access, and colleges have the flexibility to determine award levels themselves. Priority must however be given to lone parents, part-time students and mature students when allocating funds from the Further Education Childcare Fund.

The Discretionary and Childcare Funds must be administered, and payments made, in accordance with SFC and SAAS guidelines.

Bursary funds are given to students at the discretion of a college to help maintain that student in their education beyond their compulsory school leaving date. An award can include allowances that cover a student's maintenance, travel and study costs. Colleges can also use bursary funds for allowances to cover costs incurred by a student due to an additional home, their dependants and / or special education needs.

Colleges must apply the terms of the National Policy for Further Education Bursaries, together with applicable legislation and supplementary letters issued by the SFC, when using the funds allocated to them for bursary purposes. The policy sets out the minimum criteria, maximum rates and minimum contribution scales that a college must apply in allocating bursary funds, however, a college may vary the terms of the policy by imposing additional eligibility criteria or conditions. Figures used within the policy to calculate a student's award may be varied, but only in order to reduce the value of an award, although where a college chooses to supplement bursary funds from its own resources it may use the additional resources as it sees fit.

Education Maintenance Allowances (EMAs) provide financial support for 16 to 19-year-olds from low income households who are attending non-advanced full-time education at school, college or are home educated. Eligible students receive £30 per week, which is targeted at young people from the lowest income families.

EMAs must be administered, and payments made, in accordance with SFC and Scottish Government guidelines

Audit Scope

For the 2018/19 academic year three specific fund statements were required for audit:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return;
- Higher Education Discretionary Fund; and
- Education Maintenance Allowance Return.

Audit Objectives

The audit objectives were to ensure that:
- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- The information disclosed in each of the returns for the year ending 31 July 2019, is in agreement with underlying records.

Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government and identifying internal procedures;
- Agreeing income to letters of award or other supporting documents;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by the SFC was utilised.

Action Plan

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

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.

Student Support Funds 2018/19

Findings and Conclusions

We were able to certify all fund statements for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to the SFC enclosing the audited EMA Return we made the following observation. Total EMA payments of £364,680 were made by the College in the year-ended 31 July 2019 compared with £364,890 included in the monthly returns and year-end statement. The difference of £210 relates to an overclaim as a result of BACS rejections, which was deducted by the College on the monthly return for September 2019.

In our covering letter to SAAS enclosing the audited HE Discretionary Return we made one observation arising from our audit work. The College has a separate bank account into which the HE Discretionary Funds received from SAAS are paid into however this account is not interest bearing. All payments to students are made from the College's main bank account and funds are transferred between the two accounts as required. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and these accounts do not pay interest.

In addition, the following points were noted during the course of our audit:

Bursary Fund

The *National policy for further education bursaries: 2018-19, Advisors Notes*, requires that students should be issued with clear bursary award letters each year. Annex A of the guidance sets out the information that should be provided in award letters, including details of the travel allowance awarded. From our testing of the Bursary Fund, we noted that one student who was in receipt of EMA also received a £431 travel award from the Bursary Fund. Two EMA award letters were however issued to the student in error rather than an EMA award letter and a Bursary award letter that included details of the travel award. The student was eligible for the travel award and letters had been issued for all other students in our sample therefore this was accepted as a minor clerical error.

We were unable to check attendance records for one bursary student due to some attendance recording issues at the Anniesland campus during 2018/19. The SFC bursary guidance for 2018/19 states that colleges are not expected to operate a 100% attendance requirement and that bursary awards should be made on the basis that students appropriately engage in their studies. In this instance, the Student Funding Team was assured by lecturers that the student was attending classes and engaging with the College. College management advised that the attendance issue related to a specific group of courses at the Anniesland campus only and there was no wider issue affecting further courses at Anniesland or at other campuses. Audit testing of attendance in all other areas of the support funds audit proved satisfactory. In addition, attendance testing performed as part of the Credits audit did not identify any further attendance issues. We understand that the issue has been resolved for 2019/20.

Childcare Fund

From our testing of the Childcare Fund, we noted one student where evidence of weekly costs provided by the childcare provider did not agree with the weekly amount paid by the College. The childcare award was re-assessed during the year as a result of increases in childcare provider costs, however back-up from the childcare provider confirming the change could not be located. The Student Funding Manager contacted the childcare provider at the time of our audit, and it was confirmed that there had not been an overpayment for this student.

Recommendation
R1 Ensure that appropriate back-up is retained on file to support the amount awarded to students as a result of in-year re-assessments of childcare costs.

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Findings and Conclusions (continued)

Childcare Fund (continued)

Audit testing of childcare payments identified two instances where the College had made overpayments of student childcare awards. In the first instance the overpayment was due to the College not taking into account the local authority childcare subsidy when calculating the childcare award. The student received £4,132 from the Childcare Fund however this should have been restricted to £2,972 when applying the local authority subsidy of £1,564, resulting in an overpayment of £1,160. This error was identified by the College towards the end of the 2018/19 academic year and the College is seeking recovery of the overpayment. The Student Funding Manager advised that this arose due to a clerical oversight.

Audit testing identified one further instance where there had been an overpayment of £1,080 in childcare funds as a result of funding being paid into an incorrect bank account (the previous owner of the childcare provider) after a change in ownership of the childcare provider and delays in the change of details being notified to the Student Funding Team by the student. The College is seeking recovery of the overpayment.

FE Discretionary Fund

Audit testing of the FE Discretionary Fund identified one instance where an award letter was not issued to a student in relation to a £300 award made to cover costs of trip for their Travel & Tourism course. Another student was in receipt of two awards from the FE Discretionary Fund however an award letter had only been issued for one of these.

Recommendation

R2 The College should ensure that an award letter is issued to students for all awards made from the FE Discretionary Fund.

EMA

The EMA audit guidance published by the SFC requires colleges to undertake spot-checks of 5% of all EMA applications and payments. Our audit confirmed that the College had performed 5% spot-checks during 2018/19 however we noted that the testing covered accepted applications and payments only, and not rejections.

Recommendation

R3 Ensure that a sample of rejected EMA applications are included in the 5% spot-checks undertaken by the College.

The Bursary and EMA guidance require students to have 100% attendance before awards are made although allowance is made for authorised absence. The College's Student Attendance Policy makes clear that 100% attendance is required although students are given an 'allowance' of 10 absences from August to December and January to June that can be used where they are unable to attend their timetabled class, and no paperwork (e.g. self-certificate) is required to be provided. Any absence that exceeds the allowance of 10 is counted as unauthorised and the student award is reduced or withdrawn. Whilst the EMA guidance allows some flexibility for colleges to apply their own policy and use their own discretion in determining authorised absences, the guidance does recommend that if a student is absent due to ill health for up to five consecutive working days a letter from the parent / guardian / carer should be submitted to confirm the absence. Beyond the normal five working days a medical certificate should be produced. We discussed with College management last year whether the College should give further consideration to the recommendation made in the EMA guidance on self-certificates and reflect this in College policy. Management advised that all students are expected to adhere to the College's attendance guidelines regardless of whether they are entitled to funding or not, which ensures that students are treated fairly and there is no additional requirement for self-certificates to be submitted solely for EMA students. Management reiterated that the EMA Guidance indicates that institutions can apply discretion and should align their attendance with existing Bursary Guidance.

Findings and Conclusions (continued)

Copies of the fund statements and audit certificates are provided at appendices I to III of this report.

Acknowledgements

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

mha
HENDERSON LOGGIE

Student Support Funds 2018/19

Action Plan

Page Ref.	Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
3	**Childcare Fund** **R1** Ensure that appropriate back-up is retained on file to support the amount awarded to students as a result of in-year re-assessments of childcare costs.	3	Most reassessments occur at the end of each teaching blocks. Reminders will be sent to Student Funding staff in November 2019 that re-calculations should be recorded correctly on 'Award Calculation Sheets'.	Y	Student Funding Manager	November 2019
4	**FE Discretionary Fund** **R2** The College should ensure that an award letter is issued to students for all awards made from the FE Discretionary Fund.	3	All applicants to the FE Discretionary in session 2019/20 will be issued with a funding award email.	Y	Student Funding Manager	November 2019

mha
HENDERSON LOGGIE

Student Support Funds 2018/19

Page Ref.	Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
4	**EMA** **R3** Ensure that a sample of rejected EMA applications are included in the 5% spot-checks undertaken by the College.	3	The first EMA spot-check is scheduled to be carried out in January 2020 and this will include a sample of any rejected EMA applications.	Y	Student Funding Manager	January 2020

Appendix I – Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate

mha
HENDERSON LOGGIE

Appendix II – Higher Education Discretionary Fund Return

Appendix III – Education Maintenance Allowance Return and Audit Certificate

mha
HENDERSON LOGGIE

Appendix IV – Updated Action Plan – Student Support Funds 2017/18

Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2019
R1 The process for notifying student funding staff of student withdrawals should be reviewed to ensure that any delays are minimised.	2	Attendance Guidance has been updated for 2018/19 to reflect the changes in the SFC policies. This guidance included a reminder on timeous withdrawals, and this has been issued to Lecturing Staff and Faculty Administrators. Bursary instalments have also been changed to be paid fully 2 weeks in arrears from session 2018/19 in order to reduce the possibility and level of any overpayment.	Y	Student Funding Manager	November 2018	Attendance Guidance has been updated for 2018/19 to reflect the changes in the SFC policies. No similar issues identified during audit testing in 2018/19. *Fully implemented*

mha
HENDERSON LOGGIE

Student Support Funds 2018/19

Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2019
R2 The College should ensure that a specific fund application form is completed for all students supported by the Further Education Discretionary Fund.	3	All required information was previously gathered through student's Bursary applications. All students applying to the Discretionary Fund will be required to submit an application form for session 2018/19.	Y	Student Funding Manager	November 2018	A specific fund application form is completed for all students supported by the FE Discretionary Fund. No similar issues identified during audit testing in 2018/19. *Fully implemented*

mha
HENDERSON LOGGIE

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mha
HENDERSON LOGGIE

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

7 November 2019

Dear Sirs

Glasgow Clyde College
Discretionary Fund, Childcare Fund and Bursary Return 2018/19

On behalf of our above named client, we enclose the audited Discretionary Fund, Childcare Fund and Bursary Return for the academic year 2018/19.

Should you have any queries regarding the enclosed please do not hesitate to contact us.

Yours faithfully

Stuart Inglis
Director
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Enc.

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MHA Henderson Loggie is a trading name of Henderson Loggie LLP,
which is a limited liability partnership registered in Scotland
with registered number SO301630 is a member of MHA, an
independent member of Baker Tilly International Ltd, the
members of which are separate and independent legal entities.

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All correspondence signed by an individual is signed for and
on behalf of Henderson Loggie LLP.

Reference to a 'partner' is to a member of Henderson Loggie LLP.

A list of members' names is available for inspection at each of
these addresses.

An independent member of
bakertilly
INTERNATIONAL

hlca.co.uk   E: info@hlca.co.uk

College - 1003453 - Glasgow Clyde College   Report - Student Support Funding

College Name:	Glasgow Clyde College	College Contact:	Michael Lang
College Number:	1003453	Phone Number:	0141 272 3670

1st August 2018 - 31st July 2019

Bursary Funds Expenditure	(AAC 1) Students under 18 Headcount	Expenditure (£)	(AAC 2) Parentally Supported Headcount	Expenditure (£)	(AAC 3) Self Supporting Headcount	Expenditure (£)
Maintenance Costs						
At Parental Home	0	0	879	2164664	0	0
Away from Parental Home	0	0	47	109503	998	3667168
Approved Accomodation or Lodgings	0	0	0	0	0	0
Personal Allowance	0	0	0	0	0	0
Dependents Allowance	0	0	0	0	0	0
Study Expenses	596	103978	909	143090	1523	173699
Travel Expenses	504	232665	667	321988	1279	622043
Special Educational Needs	35	30349	87	64004	113	62478
Total Bursary	628	366977	968	2803269	1627	4525363

Total Bursary Fund Spend (AAC 1+2+3)	3209	7695609

[ESF Students to be included in all tables]

Discretionary Fund & Childcare Fund Expenditure

	Headcount	Expenditure (£)
Total FE Discretionary Fund	875	623275
Total FE Childcare Fund	398	1263113
Total HE Childcare Fund *	155	481546

* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time Headcount	Expenditure (£)	Full-time Headcount	Expenditure (£)
FE childcare, lone parent	43	92148	146	517479
FE childcare, other	113	294268	100	359218
HE childcare, lone parent	0	0	98	298711
HE childcare, other	0	0	57	182835

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary. On the basis of our examination and the explanations given to us. we report that the information set out in these forms is in agreement with the underlying records.
We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions.
We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. * Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL.

Principals Signature ....

Auditors Name (in printed capitals) ..... MHA HENDERSON LOGGIE

Auditors Signature .... Stuart In........., DIRECTOR
FOR AND ON BEHALF OF MHA HENDERSON LOGGIE, CHARTERED ACCOUNTANTS

Date of Signature .... 7 NOVEMBER 2019

MHA HENDERSON LOGGIE IS A TRADING NAME OF HENDERSON LOGGIE LLP

mha
HENDERSON LOGGIE

Student Awards Agency for Scotland
Saughton House
Broomhouse Drive
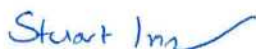Edinburgh
EH11 3UT

6 November 2019

Dear Sirs

Glasgow Clyde College
Higher Education Audited Fund Accounts Return 2018/19

On behalf of our above named client, we enclose the audited HE Fund Accounts Return for the academic year 2018/19.

Although we have not raised any reservations in our Auditor's Report we have one observation to make arising from our audit work. The College has a separate bank account into which the HE Discretionary Funds received from SAAS are paid into however this account is not interest bearing. All payments to students are made from the College's main bank account and funds are transferred between the two accounts as required. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and these accounts do not pay interest.

Should you have any queries regarding the enclosed please do not hesitate to contact us.

Yours faithfully

Stuart Inn

Stuart Inglis
Director
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Enc.

AUDITED FUND ACCOUNTS RETURN 2018/19

Income and Expenditure

INSTITUTION Glasgow Clyde College

	Undergraduate Discretionary Fund £	Postgraduate Discretionary Fund £	TOTAL £
INCOME			
a Initial allocation received for the academic year 2018/19	286,174.00		286,174.00
b Supplementary allocation received in January 2019	22,581.00		22,581.00
c Bank interest received in the academic year 2018/19			-
d Previous year's short -term loans repaid in the academic year 2018/19			-
f Total funds available for disbursement (a+b+c+d)=i	308,755.00	-	308,755.00
Check			
EXPENDITURE			
g Funds disbursed (=grand total of k from Report on Funds Expenditure)	303,015.31		303,015.31
h Funds to be returned to SAAS by 31 October 2019	5,739.69		5,739.69
i Total disbursement of funds (g+h)=f	308,755.00	-	308,755.00

NAME: J.P. VINCENT
(Principal)

Stuart Im, DIRECTOR

SIGNED: _____   DATE: 28/10/19

AUDITOR'S REPORT

We have examined the books and records of the above institution and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us we report that *(subject to the reservations set out in our letter dated ~~which is attached~~)* the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate, and that an interest bearing account or accounts was in operation for the Funds which are separate from the Institution's account.

* Delete if not applicable

APPOINTED AUDITOR: MHA HENDERSON LOGGIE   DATE: 6 NOVEMBER 2019

FOR AND ON BEHALF OF MHA HENDERSON LOGGIE, CHARTERED ACCOUNTANTS

MHA HENDERSON LOGGIE IS A TRADING NAME OF HENDERSON LOGGIE LLP

AUDITED FUND ACCOUNTS RETURN 2018/19

Report on Funds Expenditure

INSTITUTION   Glasgow Clyde College

	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		TOTAL
	Full Time £	Part Time £	Full Time £	Part Time £	£
a General living expenses	260,762.11	-	-	-	260,762.11
b Travel	-	-	-	-	-
c Childcare	41,653.20	-	-	-	41,653.20
d Bursary /scholarship	-	-	-	-	-
e Short-term loans not repaid in the academic year	-	-	-	-	-
f Disability diagnosis costs	-	-	-	-	-
g Equipment	-	-			-
h Audit	600.00	-			600.00
i Advertising and publicity	-	-			-
j Other administration costs	-	-			-
k Total (= grand total of (g) from the Income & *Expenditure accounts return*)	303,015.31	-	-	-	303,015.31

Check

NAME: J. P. VINCENT
(Principal)

SIGNED: [signature]   DATE: 28/10/19

AUDITED FUND ACCOUNTS RETURN 2018/19

Report on Student Numbers

INSTITUTION Glasgow Clyde College

	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		TOTAL
	Full Time	Part Time	Full Time	Part Time	

SUMMARY OF STUDENT NUMBERS

	Full Time	Part Time	Full Time	Part Time	TOTAL
a Total number of students applying for assistance (= b+c)	228	-	-	-	228
b Total number of students assisted	228	-	-	-	228
c Total number of students refused assistance (= a-b)	-	-	-	-	-

DETAIL OF STUDENT NUMBERS

	Full Time	Part Time	Full Time	Part Time	TOTAL
d General living expenses	212	-	-	-	212
e Travel	-	-	-	-	-
f Childcare	21	-	-	-	21
g Bursary /scholarship	-	-	-	-	-
h Short-term loans not repaid in the academic year	-	-	-	-	-
i Disability diagnosis costs	-	-	-	-	-
j Equipment	-	-	-	-	-

SHORT-TERM REPAYABLE LOANS > £500 WRITTEN OFF

	Full Time	Part Time	Full Time	Part Time	TOTAL
k Number of short-term loans over £500 written off in the year	-	-			-
l Monetary value of short-term loans over £500 written off in the year	-	-			-

Check

NAME: J. P. VINCENT
(Principal)
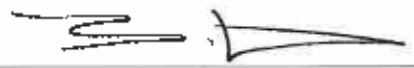
SIGNED: _____   DATE: 28/10/19

Please note, a student may be assisted in more than one category therefore the total number of students assisted may not equal the sum of students shown in individual categories.

College: Glasgow Clyde
AY 2018-19

	Full Time students		Part Time Students						Maintenance		Accruals				Administration				Payments made to College				
College	No of claims FT	Total maintenance F £	No of claims PT	Total maintenance PT	Total Maintenance	Admin Chrge (Jan-Feb-July)	Headcount (Oct)	Notes	College Maintenance Adjustment	SubTotal Maintenance (=G1K)	Accruals Paid	Accruals Recovered	credit / debit	Total EMA Maintenance to be paid	College Administratio n Adjustment	Annual Admin payment to be made 2014	Total EVA Admin (=G+Q+R)	Total EMA Spend (=O+T)	Month	Administration	Maintenance	Total	Balance
August 2018	12	£380	0	£0	£380	£0	2		£0	£380					£0	£0	£0	£380	September 2018	£0	£380	£380	£0
September 2018	882	£26,580	0	£0	£26,580	£0	2		£0	£26,580					£0	£0	£0	£26,580	October 2018	£0	£26,580	£26,560	£0
October 2018	1,544	£45,470	0	£0	£45,470	£0	328		£0	£45,470					£0	£0	£0	£40,470	November 2018	£0	£40,470	£40,470	£0
November 2018	1,415	£42,570	3	£90	£42,570	£0	0		£0	£42,570					£0	£0	£0	£42,570	December 2018	£0	£42,570	£42,570	£0
December 2018	1,442	£43,290	6	£70	£43,290	£0	0		£0	£43,290					£0	£0	£0	£43,290	January 2019	£0	£43,290	£43,290	£0
January 2019	1,391	£41,730	0	£0	£41,730	£6,320	0		£0	£41,730					£0	£0	£6,052	£47,730	February 2019	£6,320	£41,730	£47,730	£0
February 2019	1,446	£43,380	0	£0	£43,380	£0	0		£0	£43,380	£48,000	£0	£0	£91,380	£0	£0	£0	£91,380	March 2019	£0	£91,380	£91,380	£0
March 2019	1,520	£45,600	0	£0	£45,600	£0	0		£0	£45,600	£48,000	£45,600	-£2,400	£0	£0	£0	£0	£0	April 2019	£0	£0	£0	£0
April 2019	641	£19,260	1	£0	£19,260	£0	0		£0	£19,260	£0	-£2,400	£16,860	£16,860	£0	£8,000	£8,000	£24,860	May 2019	£8,000	£16,860	£24,860	£0
May 2019	1,127	£33,810	2	£0	£33,810	£0	0		£0	£33,810	£0	£0	£33,810	£33,810	£0	£0	£0	£32,810	June 2019	£0	£33,810	£33,810	£0
June 2019	929	£27,870	0	£0	£27,870	£0	0		£0	£27,870	£0	£0	£0	£27,870	£0	£0	£0	£27,870	July 2019	£0	£27,870	£27,870	£0
July 2019	0	£0	0	£0	£0	£1,140	0		£0	£0	£0	£0	£0	£0	£0	£0	£1,140	£1,140	August 2019	£1,140	£0	£1,140	£0
Totals	12,163	£364,890	0	£0	£364,890	£7,170	328		£0	£364,890				£150,820	£0	£8,000	£15,170	£380,060		£15,170	£364,890	£380,060	£0

Principal's declaration

I certify that the funds claimed by this college throughout the academic year, as detailed above, have been used in line with the requirements of the EMA programme.

I confirm that 5% of applications have been checked for compliance with the programme and are enclosed as evidence in support of this return.

Principal's name (please print)

J.P. VINCENT

Principal's signature

Date

25/10/19

**mha
HENDERSON LOGGIE**

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

6 November 2019

Dear Sirs

**2018/19 Education Maintenance Allowance
Glasgow Clyde College**

In accordance with the Scottish Funding Council's EMA audit guidance we enclose an 'Auditors' Report' in relation to the above College's EMA Academic year-end statement for 2018/19 (copy attached).

Although we have not raised any reservations in our Auditors' Report we have one observation to make arising from our audit work.

Total EMA payments of £364,680 were made by the College in the year-ended 31 July 2019 compared with £364,890 included in the monthly returns and year-end statement. The difference of £210 relates to an overclaim as a result of BACS rejections, which was deducted by the College on the monthly return for September 2019.

Should you have any queries regarding the enclosed, please do not hesitate to contact Stuart Inglis at this office.

Yours faithfully

Stuart Inglis
Director
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

Encs.

ⓒ mha
HENDERSON LOGGIE

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

6 November 2019

Dear Sirs

Glasgow Clyde College: Education Maintenance Allowance Return
Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2018 to 31 July 2019

We have examined the books and records of the above College, including evidence of checks of five per cent of applications and payments, with a sample size appropriate to the size of the institution, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Yours faithfully

Stuart Ino

Stuart Inglis
Director
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

AUDIT COMMITTEE

Date of Meeting	27 November 2019
Paper Title	College Strategic Risk Register
Agenda Item	19.57
Paper Number	19.57A
Responsible Officer	Janet Thomson, Vice Principal Resources and College Development
Status	Disclosable
Action	For Noting

1   REPORT PURPOSE

1.1   The Report considers the College's Strategic Risk Register, which is updated regularly and reported to each Audit Committee and to the Board of Management on a quarterly basis.

2   RECOMMENDATION

2.1   Members are invited to NOTE this paper.

3   BACKGROUND

3.1   The College Strategic Risk Register is a key part of the College's risk management framework, which is updated regularly and considered quarterly by College Senior Management.

4   RISK ANALYSIS

4.1   The College Strategic Risk Register, as at 18 November 2019, is attached. There are only a couple of minor changes as highlighted in red since last reported to the Audit Committee to reflect points raised then, and these have already been reported to the Board of Management at its October meeting.

4.2   The changes are in two of the risk based on discussion at last Committee. Firstly, Risk O1 Failure of College operational processes/ systems /ICT infrastructure where the risk of cyber attack is now specifically stated in the risk title. Secondly, Risk O3 Failure to achieve acceptably high standard quality of teaching delivery and support for students and suitable student experience, where there is more referencing added to impact on student experience and efficiencies in business processes.

5   LEGAL IMPLICATIONS/FINANCIAL IMPLICATIONS/ REGIONAL OUTCOME AGREEMENT IMPLICATIONS

5.1   The College is required to have a risk register as part of the Financial Memorandum.

6   HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

| GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER | | | | | Key of abbreviations : SFC = Scottish Funding Council, GCRB = Glasgow Colleges Regional Board, GCG = Glasgow Colleges Group, SDS = Skills Development Scotland, ESF = European Social Fund, JISC = Joint Information Steering Committee | | | | | as at 18th Novembe |

					Score Before Mitigating Actions					Score After Mitigating Actions		
Risk Ref	New Risk Description	Risk Category	Link to Development Plan Goal	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions		Probability	Impact	Risk Score
Financial Risks												
F1	**Failure to achieve surplus targets for commercial activity**	Financial	Goal 3 & Goal 4 - Contributing to the local, regional and national economy, & ensuring operational effectiveness and efficiency	Assistant Principal International and Business Development	4	5	20	i) Ambitious commercial income/surplus growth plan agreed for 2019/20 through to 2022/23 with detail of how this will be achieved across the five main activity types ii) Regular monitoring between Business Development Unit and Faculty Management of commercial activity and replacement activity identified as required. iii) Pipeline of activity managed to meet overall targets iv) Costing templates completed for all commercial activity. Further monitoring of in year staff costs transfers of permanent staff costs ongoing. v) Increased engagement and marketing effort to maintain current business but also to open and grow new income streams. vi) Spread of activity across a range of activity areas to reduce risk of one large contract failure to overall surplus. vii) Review and develop market opportunities through business development strategy and grow new markets.		4	5	20
F2	**Failure to reduce College cost base on managed basis to meet requirements of the five year financial forecast**	Financial/ Organisational	Goal 4 - Ensuring operational effectiveness and efficiency	Principal/ Vice Principals	4	5	20	i) Five year financial plan prepared and presented to the Board which shows required cost reductions over the period in addition to the agreed five year commercial income growth plan ii) Cost reduction plan being implemented which requires reduction in staff levels and significant cuts in non-staff budgets across the College where possible iii) College commenced process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes. iv) Plan to implement first staff area change by October 2019 and through use of current VS scheme with required agreement with GCRB and SFC. v) Discussion on future potential changes being taken forward including academic management restructure. vi) Zero based budgeting for 19/20 onwards for non-staff costs.		4	5	20
F3	**Potential for refusal of SFC to fund VS (as assumed in 2019/20 agreed budget)**	Financial/ Organisational	Goal 4 - Ensuring operational effectiveness and efficiency	Principal /Vice Principals	4	5	20	i) Detailed five year financial plan prepared and FFR which show recovery after VS is funded and hence present case to SFC. ii) Discussions within Glasgow Colleges regional Board to share approach iii) Cost reduction plan being implemented which requires reduction in staff levels and significant cuts in non-staff budgets across the College where possible iv) Ensure stated teaching activity targets are met to meet SFC requirements.		3	5	15
F4	**Failure to achieve/maintain planned levels of non-SFC income**	Financial	Goal 3 & Goal 4 - Contributing to the local, regional and national economy, & ensuring operational effectiveness and efficiency	Assistant Principal International and Business Development	4	5	20	i) Regular monitoring between External Funding Unit and Faculty Management of non-SFC activity and any changes in level of delivery. ii) Keep informed of constitutional change implications of Brexit and impact on non-SFC activity for the College. Involvement in College sector Brexit forum and quantifying impacts. iii) Increased engagement and marketing effort to maintain current business but also to open and grow new income streams. iv) Continued work with key partners to ensure successful projects delivered and funding maintained as much as possible.		2	5	10

					Key of abbreviations : SFC = Scottish Funding Council, GCRB = Glasgow Colleges Regional Board, GCG = Glasgow Colleges Group, SDS = Skills Development Scotland, ESF = European Social Fund, JISC = Joint Information Steering Committee			as at 18th Novembe

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER

					Score Before Mitigating Actions				Score After Mitigating Actions		
Risk Ref	New Risk Description	Risk Category	Link to Development Plan Goal	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score
F5	Adverse Funding changes in 2019/20 (SFC/SDS/ESF)	Financial	Goal 4 - Ensuring operational effectiveness and efficiency	Principal/ Vice Principals	4	5	20	i) Financial plans developed by College Senior Leadership and monitored within framework of available activity funding through Glasgow Regional funding for teaching, student support funds and capital. Portfolio planning key element of cost base and monitored on ongoing basis. Portfolio for 2019/20 being developed. ii) Continue to aim to inform and influence funding allocations through Principals' Forum, Glasgow Colleges Regional Board, MSPs, and other appropriate bodies. Final funding allocation for 2018/19 announced. iii) Work with Colleges Scotland and Scotland's Colleges Partnership on lobbying regarding impact on ESF funding and development of future alternative resources iv) Projects progressed to address priority items as per College Capital masterplan based on affordability and potential for applications to Foundation v) Mary Stuart Building cladding now replaced. vi) Working to achieve Flexible Workforce Development Fund target levels.	2	4	8
F6	Failure to achieve contracted overall teaching delivery targets for any key partner (SFC/SDS/ESF)	Financial/ Organisational	Goal 1 & Goal 2 - Delivering exceptional learning opportunities, & growing exceptional partnerships	Vice Principal - Curriculum & External Relations	3	4	12	i) Annually plan and deliver portfolio to required quality standards, ensuring appropriate recruitment, retention and profile of students. ii) Discussions within Glasgow Colleges Group and with other partners to plan curriculum and make changes annually to meet market needs and Government and SFC guidance iii) Ensure stated teaching activity targets are met. iv) Work closely with relevant partners to ensure programmes implemented as planned v) Ensure all relevant agency (e.g. SDS) milestones and documentation requirements achieved. vi) College undertake effective competitor analysis, clear branding and focused marketing to maintain effective student recruitment	2	4	8

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER					Score Before Mitigating Actions			Key of abbreviations : SFC = Scottish Funding Council, GCRB = Glasgow Colleges Regional Board, GCG = Glasgow Colleges Group, SDS = Skills Development Scotland, ESF = European Social Fund, JISC = Joint Information Steering Committee		Score After Mitigating Actions		as at 18th Novembe
Risk Ref	New Risk Description	Risk Category	Link to Development Plan Goal	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score
					Score Before Mitigating Actions				Score After Mitigating Actions		
Organisational Risks											
O1	**Failure of College operational processes/ systems /ICT infrastructure (including risk of fraud and potential cyber attack)**	Organisational	Goal 1 & 4 -Delivering exceptional learning opportunities & Ensuring operational effectiveness and efficiency	Vice Principal Resources & College Development & Vice Principal- Curriculum & External Relations	4	5	20	i) Monitoring systems in place across College and feedback from relevant staff. Any issues addressed as necessary and action taken. Need to ensure key systems not impacted by financially challenging budget in 2019/20. ii) Business system improvement process in place iii) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology. iv) Virtualisation infrastructure which improves server resilience with two main data centres at different campuses. v) Member of JISC Information Security service which provides support to secure against cyber attack and regular ICT network penetration testing undertaken. vi) ICT backup procedures and Disaster Recovery planning. Penetration testing exercise completed. Cyber essentials plus status achieved. vii) Web filtering technology in place and uninterruptable power supply in place. viii) Fraud response plan in place	3	4	12
O2	**Negative impact on employee relations (e.g. national bargaining, industrial action, local consultation)**	Organisational / Reputational	Goal 1 & 2 - Delivering exceptional learning opportunities & Growing exceptional partnerships	Principal/ Assistant Principal HR	4	5	20	i) Focussed work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications. ii) Regular direct communication with staff e.g. staff briefings, focus groups. iii) Representation made through Employers Association Group, Colleges Scotland, Principals Forum, and GCRB, within national bargaining process. iv) Emphasis being made nationally on imperative of financial sustainability and affordability issues particularly given increased staffing costs and challenges of the Glasgow Regional context. v) Discussion with unions on impact on College financial sustainability and organisational impacts. vi) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action.	2	5	10
O3	**Failure to achieve acceptably high standard quality of teaching delivery and support for students and suitable student experience**	Organisational/ Financial	Goal 1 - Delivering exceptional learning opportunities	Vice Principal - Curriculum & External Relations	3	4	12	i) Monitor of teaching KPIs across all subject areas and action taken to address areas of concern. ii) Quality mechanisms undertaken through annual cycle including self evaluation and internal and external verification processes. iii) Heads of Curriculum and Unit Managers monitor quality and delivery of service during year and follow up on any issues. iv) Faculty staff work with students association, class reps and student feedback mechanisms to monitor feedback on quality and follow up on any issues v) Development of classroom observation protocol as intimated in national bargaining vi) Make efficiencies in business processes to deliver quality of services vii) Monitor feedback from student focus groups on student experience	3	3	9
O4	**Failure to recruit and retain an appropriately skilled and effective workforce**	Organisational/ Reputational	Goal 2 & 4 - Growing exceptional partnerships & Ensuring operational effectiveness and efficiency	Assistant Principal HR	3	5	15	i) Recruitment and retention of staff for a few skills areas remains challenging and College continues to use a range of approaches as appropriate. ii) Maintain open channels of communication with trade unions, college managers and their staff, and effective attendance management process in place. iii) All new staff have an induction process and annual training programme undertaken. iv) Cover arranged as required for absence of key staff members. v) Appropriate CPD provided for staff to meet identified skills gaps vi) Need to manage to retain appropriate staff through challenge of restructures	2	4	8

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER								Key of abbreviations : SFC = Scottish Funding Council, GCRB = Glasgow Colleges Regional Board, GCG = Glasgow Colleges Group, SDS = Skills Development Scotland, ESF = European Social Fund, JISC = Joint Information Steering Committee		as at 18th Novembe	
					Score Before Mitigating Actions					**Score After Mitigating Actions**		
Risk Ref	New Risk Description	Risk Category	Link to Development Plan Goal	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score
O5	**High Impact Disaster for College e.g. fire, long term power loss**	Organisational	Goal 4 - Ensuring operational effectiveness and efficiency	Vice Principal - Resources & College Development	3	5	15	i) Health and safety risk assessments in place and required testing and audits completed on an annual cycle ii) Business Continuity Plan for College in place. iii) Estates condition survey completed and prioritising projects through estates based on affordability. iv) Business interruption insurance in place v) Mary Stuart building cladding report received and project funding now in place	2	4	8
O6	**Failure to achieve a sustainable fit for purpose College estate**	Organisational/ Financial	Goal 4 - Ensuring operational effectiveness and efficiency	Vice Principal - Resources & College Development	4	3	12	i) Capital masterplan in place and related to estates condition survey which highlights required investment to maintain College estate. Funding for 2019/20 for very high priority items allocated by GCRB to College although there are logistical issues in spending the funds within the timeframe. ii) Work with GCRB and SFC to ensure fully informed of estates requirements. iii) Estates Strategy Review being completed by Gardiner & Theobald & BDP. iv) Need to plan within very tight resources due to financially challenging budget for 2019/20 and items will be rephased as required. v)Langside residences lease assignation and guarantee document completed.	3	3	9

Risk Ref	New Risk Description	Risk Category	Link to Development Plan Goal	Risk Owner	Score Before Mitigating Actions			Mitigating Actions	Score After Mitigating Actions		
GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER							Key of abbreviations : SFC = Scottish Funding Council, GCRB = Glasgow Colleges Regional Board, GCG = Glasgow Colleges Group, SDS = Skills Development Scotland, ESF = European Social Fund, JISC = Joint Information Steering Committee				as at 18th Novembe
					Probability	Impact	Risk Score		Probability	Impact	Risk Score
Governance Risks											
G1	**Failure to meet all legislative and regulatory requirements and/or recommended guidance**	Governance/ Reputational	Goal 4 - Ensuring operational effectiveness and efficiency	Principal/ Clerk to the Board	4	5	20	i) Work within roles, responsibilities and legal implications of Post-16 Legislation and associated related guidance. Liaison with and maintaining ongoing dialogue with relevant bodies e.g. SFC, GCRB and Scottish Government. College ensure full knowledge and implementation of legislative, regulatory and guidance requirements including requirements of Financial Memorandum with GCRB. iv) Individual managers required to keep up to date with legislation relating to their areas and implement appropriate controls v) Ensure Board have appropriate training on key guidance and legislation and take proactive role of Board in ensuring meet all requirements. vi) Modern Slavery statement in place vii) Safeguarding officers and safeguarding forum on each campus viii) Seek legal advice as required. ix) Data Protection Officer in place to advise on General Data Protection Regulation	3	4	12
G2	**Failure to recruit, train and retain an appropriately experienced Board of Management**	Governance	Goal 4 - Ensuring operational effectiveness and efficiency	Clerk to the Board	3	4	12	i) Continue to maintain membership of Board of Management at suitable level with the correct level and mix of skills. Nominations committee now established. Succession planning taking place with the Nominations Committee considering future vacancies well in advance. ii) Annual self assessment for Board members and training provided as required. iii) Induction provided for all new Board members. iv) Ensure Board undertake an ongoing programme of training to meet CPD needs. v) Board member handbook in place and an annual review/update to be undertaken.	2	3	6
G3	**Failure to comply with Health and Safety and Safeguarding requirements**	Organisational	Goal 4 - Ensuring operational effectiveness and efficiency	Assistant Principal HR	2	5	10	i) Glasgow Clyde College Health and Safety and Safeguarding Committee and Campus Forums meet regularly to monitor health and safety arrangements and any issues are raised. ii) Health and Safety Officers working across the three campuses and ensure annual cycle of health and safety audits are completed iii) Regular reporting on Health and Safety to Organisational Development Committee as part of their remit requirements iv) Full review of Health and Safety Policy and Procedures being undertaken	1	4	4

Risk Ref	New Risk Description	Risk Ranking after mitigating actions	Risk Timing - Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
GLASGOW CLYDE COLLEGE Financial					
Financial Risks					
F1	Failure to achieve surplus targets for commercial activity	F1	Medium	20	No change
F2	Failure to reduce College cost base on managed basis to meet requirements of the five year financial forecast	F2	Medium	20	No change
F3	Potential for refusal of SFC to fund VS (as assumed in 2019/20 agreed budget)	F3	Short	N/A	N/A
F4	Failure to achieve/maintain planned levels of non-SFC income	F4	Medium	10	No change

Risk Ref	New Risk Description	Risk Ranking after mitigating actions	Risk Timing - Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
F5	**Adverse Funding changes in 2019/20 (SFC/SDS/ESF)**	**F5**	**Medium**	12	No change
F6	**Failure to achieve contracted overall teaching delivery targets for any key partner (SFC/SDS/ESF)**	**F6**	**Long**	8	No change

GLASGOW CLYDE COLLEGE Financial

	GLASGOW CLYDE COLLEGE	Financial			
Risk Ref	**New Risk Description**	**Risk Ranking after mitigating actions**	**Risk Timing - Short / Medium/ Long Term**	**Risk Score at last report to the Board**	**Risk Increasing/ Decreasing/ No Change**
Organisational Risks					
O1	**Failure of College operational processes/ systems /ICT infrastructure (including risk of fraud and potential cyber attack)**	O1	**Medium**	12	No change
O2	**Negative impact on employee relations (e.g. national bargaining, industrial action, local consultation)**	O2	**Short**	15	Decreasing
O3	**Failure to achieve acceptably high standard quality of teaching delivery and support for students and suitable student experience**	O3	**Medium**	4	No Change
O4	**Failure to recruit and retain an appropriately skilled and effective workforce**	O4	**Medium**	8	No change

Risk Ref	New Risk Description	Risk Ranking after mitigating actions	Risk Timing - Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
	GLASGOW CLYDE COLLEGE Financial				
O5	**High Impact Disaster for College e.g. fire, long term power loss**	O5	**Medium**	8	No Change
O6	**Failure to achieve a sustainable fit for purpose College estate**	O6	**Long**	6	No change

Risk Ref	New Risk Description	Risk Ranking after mitigating actions	Risk Timing - Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
GLASGOW CLYDE COLLEGE Financial					
Governance Risks					
G1	**Failure to meet all legislative and regulatory requirements and/or recommended guidance**	G1	**Medium**	12	No change
G2	**Failure to recruit, train and retain an appropriately experienced Board of Management**	G2	**Medium**	6	No change
G3	**Failure to comply with Health and Safety and Safeguarding requirements**	G3	**Medium**	4	No Change

AUDIT COMMITTEE MEETING

Date of Meeting	27 November 2019
Paper Title	Audit Committee Schedule of Work
Agenda Item	19.58
Paper Number	19.58A
Responsible Officer	Janet Thomson, Vice Principal Resources and College Development
Status	Disclosable
Action	For Noting

1   REPORT PURPOSE

The purpose of this paper is to submit to the Committee their annual Schedule of Work which will be reported on an ongoing basis at each meeting. This is as requested by the Committee at its last meeting.

2   RECOMMENDATION

Members of the Audit Committee are invited to note the Committee Schedule of Work.

3   BACKGROUND

3.1   The Committee Schedule of Work lists all the reports which are the standard cycle of items coming to the Committee.

3.2   The Schedule of Work is attached from August 2018 through to July 2020 and it is intended this would be reported to each meeting in future.

4   RISK ANALYSIS

The College analyses its risks on an ongoing basis with the Risk Register reported to each Committee.

5   LEGAL IMPLICATIONS/ FINANCIAL IMPLICATIONS/ REGIONAL OUTCOME AGREEMENT IMPLICATIONS

There are no specific legal, financial or Regional Outcome Agreement implications within this paper.

6   HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

Glasgow Clyde College Audit Committee Schedule of Work 2018/19

Four meetings in each annual academic session

October 04-10-18
Internal Audit Reports as per Plan - Estates Strategy/Capital Projects/Building Maintenance - Procurement and Creditors - Business Development - Follow Up Review
Internal Audit 2017/18 Plan Progress and 2018/19 Plan
College Strategic Risk Register
Approval of Accounting Policies
Internal & External Audit Rolling Action Plan
Certificate of Assurance 2017/18
Updated Guidance on Fraud Prevention
November 28-11-18
Draft Annual Financial Statements for year ending 31 July 2018
External Audit Annual Report for year ending 31 July 2018
Draft Internal Audit Annual Report 2017/18
College Strategic Risk Register
Student Activity Data Audit Annual Report
Student Support Funds Audit Annual Reports
Proposed Internal Audit Plan 2018/19 (updated)
Internal and External Audit Rolling Action Plan
Draft Annual Report from Audit Committee to Board of Management
Private meeting with internal and external auditors
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
OSCR Fraud Prevention Guidance – Internal Controls Assurance
March 27-03-19
Internal Audit Reports as per Plan - Student Recruitment and Retention - Student Welfare - Partnership Working (incl. Regional Engagement)
Internal Audit 2018/19 Plan Progress
College Strategic Risk Register
Internal & External Audit Rolling Action Plan

May 22-05-19

Internal Audit Reports – as per Plan
    -   Budgetary Control
    -   Systems Development/ Implementation
    -   Performance Reporting/KPIs

Internal Audit Plan 2018/19 Plan Progress and Plan for 2019/20
External Audit Planning Memorandum for 2018/19
Certificate of Assurance
College Assurance Framework
College Strategic Risk Register
Internal & External Audit Rolling Action Plan

Glasgow Clyde College Audit Committee Schedule of Work 2019/20

October 02-10-19
Internal Audit Reports as per Plan - Health and Safety - ESF Funding - Follow Up Review
Internal Audit 2018/19 Plan Progress and Plan for 2019/20
College Assurance Framework Interim Update
College Strategic Risk Register
Fraud Response Plan
Approval of Accounting Policies
Internal & External Audit Rolling Action Plan
Audit Scotland Report : Scotland's Colleges 2019
November 27-11-19
Private meeting with internal and external auditors
Report on Going Concern
Draft Annual Financial Statements for year ending 31 July 2019
External Audit Annual Report for year ending 31 July 2019
Draft Internal Audit Annual Report 2018/19
College Assurance Framework Update
Draft Annual Report from Audit Committee to Board of Management
Student Activity Data Audit Annual Report
Student Support Funds Audit Annual Reports
Internal and External Audit Rolling Action Plan
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
National Fraud Initiative 2018/19 Exercise
College Strategic Risk Register
Audit Committee Schedule of Work
February 28-2-20
Internal Audit Reports as per Plan
Internal Audit 2019/20 Plan Progress
College Strategic Risk Register
Internal & External Audit Rolling Action Plan
May 20-05-20
Internal Audit Reports – as per Plan
Internal Audit Plan 2019/20 Plan Progress and Plan for 2020/21
External Audit Planning Memorandum for 2019/20
Certificate of Assurance
College Assurance Framework
College Strategic Risk Register
Internal & External Audit Rolling Action Plan