GLASGOW CLYDE COLLEGE

AUDIT COMMITTEE

Wednesday 3rd March 2021 at 4.30pm

AUDIT COMMITTEE

The Twenty-eighth meeting of the Audit Committee will be held on Wednesday 3rd March 2021 at 4.30pm.

A G E N D A

21.01	Welcome and Apologies			D Watt
21.02	Declarations of Interests			D Watt

Minutes of Previous Meeting

21.03	Minute of the Audit Committee meeting of 23 November 2020	P	D	D Watt
21.04	Matters Arising – Action Grid	P	D	D Watt
21.05	Audit Committee Schedule of Work	P	D	C McConnell

Items for Discussion/Decision

21.06	Internal Audit Reports - Student Support - Payroll - Fraud Prevention, Detection and Response	P	D	Henderson Loggie
21.07	Internal Audit 2020/21 Plan Progress	P	D	Henderson Loggie
21.08	College Strategic Risk Register	P	D	J Thomson

Items for Information/Noting

21.09	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
20.10	Any Other Business			D Watt

Date of next meeting: 4.30pm on Wednesday 26 May 2021

GLASGOW CLYDE COLLEGE

AUDIT COMMITTEE MEETING

Date of Meeting	3 March 2021
Paper Title	Internal Audit Reports:
	• Student Support
	• Payroll
	• Fraud Prevention, Detection and Response
Agenda Item	21.06
Paper Number	21.06A, 21.06B, 21.06C
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 following reports which have been produced by the College's Internal Auditors, Henderson Loggie.

- Student Support
- Payroll
- Fraud Prevention, Detection and Response

2 RECOMMENDATION

2.1 Members of the Audit Committee are invited to discuss the attached papers.

3 BACKGROUND

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

3.2 The Payroll internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are four low priority recommendations in the report.

3.3 The Fraud Prevention, Detection and Response internal audit report concludes that there is a good level of assurance in this area meaning that

the system meets control objectives. There are two low priority recommendations in the report.

4   **RISK ANALYSIS**

4.1   There are no specific risk implications in this paper.

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

5.1   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

Student Support

Internal Audit Report No: 2021/03

Draft issued: 23 February 2021

Final issued: 24 February 2021

LEVEL OF ASSURANCE   **Satisfactory**

Contents

Level of Assurance

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

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

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Student Support

Action Grades

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

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Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.

Risk Assessment

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

- Risk O3: Failure to achieve acceptably high standard quality of teaching delivery and support for students and suitable student experience (risk ranking: high).

Background

As part of the Internal Audit programme at the College for 2020/21, we carried out a review of the support services available to students, concentrating on the role of Student Advice Centre and Learning Inclusion Team staff.

Satisfactory student experience, as well as ensuring teaching activity targets are met by the College, has been identified by management as one of the key mitigating actions for the strategic risk of failure to reduce the College cost base on a managed basis to meet the requirements of the three-year financial forecast. Ensuring reasonable wellbeing, financial and academic support is available to students and is reasonable is therefore essential.

When seeking support, students can access two key groups – Student Advice and Learning Inclusion. Both teams have hubs at each of the three campus sites and report into the Assistant Principal for Student Experience. Together with Faculty staff and the College's Student Association, students can be directed to these teams or wider support teams such as the Funding Team who support the funding application and eligibility process, onsite mental health and counselling services, ICT, e-learning support, as well as other external partnership organisations or charities.

Board responsibilities for oversight are delegated to the Learning and Teaching Committee who receive Learner Experience updates from the Assistant Principal for Student Experience as a standing agenda point.

We reviewed the way in which this framework of support has adapted to the changing support needs of students during the global COVID-19 pandemic and how the College has progressed digital accessibility and supporting remote learning of its 17,000 students.

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Student Support

Background (continued)

The review also included a follow-up on the actions taken to address the areas for investigation or improvement identified as part of the Student Support Business Process Review undertaken in 2017/18 (report 2018/05, finalised 9 May 2018).

Scope, Objectives and Overall Findings

The objective of our audit was to obtain reasonable assurance that there is appropriate provision of advice and support to new students, students experiencing financial or other hardship, and students with disabilities or special needs.

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

Objective	Findings				
To ensure that there are processes and controls in place to be reasonably assured that students are		1	2	3	Actions already in progress
1. orientated appropriately at the beginning of the year.	Satisfactory	-	-	2	✓
2. identified and provided with support if struggling financially.	Good	-	-	-	
3. identified and provided with support if struggling academically.	Good	-	-	-	
4. given adequate support if they have a disability or other special needs.	Satisfactory	-	-	1	
5. assessed for digital exclusion based on the needs for their learning, and support targeted where practicable.	Satisfactory	-	-	1	✓
6. made to feel part of the College community.	Good	-	-	-	
Overall Level of Assurance	**Satisfactory**	-	-	4	
		System meets control objectives with some weaknesses present.			

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Student Support

Audit Approach

We assessed whether these objectives have been met by meeting with the Assistant Principal of Student Experience, and managers from Student Advice, Learning Inclusion, Funding Team, Student Association, and ICT and e-Learning (CANVAS support).

We reviewed the design of controls and effectiveness of those controls around the new student onboarding process (enrolment and induction), and leavers student support for key categories of students noted as vulnerable, and the walkthrough of the funding approval process for hardship or digital device loans.

We also reviewed the status of actions stemming from the Student Support Business Process Review, May 2018 through discussions with management and review of current controls noted in this review. Meetings were completed remotely using Microsoft Teams.

Summary of Main Findings

Strengths

- There is significant work underway within the College to support the student experience and deliver positive outcomes in the learning environment. The COVID-19 pandemic over 2020/21 has required staff to be innovative in their delivery of academic content online and support staff exploring new ways to onboard new students and enrol them into the College community.
- Student enrolment and induction ultimately remained unchanged. Ensuring staff and student safety during the pandemic, processes around enrolment and induction that traditionally required face to face meetings were adapted to be hosted online.
- Student Advice and the Student Association have worked closely to align their schedule of activities to coincide with key events and ensuring messaging around support is consistent during the virtual Freshers Week, Induction Day, wellbeing days and key festivals and World Days.
- Learnings from the Summer start cohort and review of Early Intervention Surveys resulted on support services, such as Student Advice and Learning Inclusion, adapting their messaging by attending online classes for the January 2021 new starts.
- Partnership working has also continued ensuring that individuals, such as students who are Care Experienced get the support they need from application. Work is ongoing to review and update the College's Corporate Parenting Plan to ensure it meet its statutory requirements as a corporate parent.
- Funding options for individuals experiencing hardship and digital exclusion are established, and the College has developed a process to supply approximately 500 laptops and Wi-Fi dongles to students at the start of 2021.
- Academic review of attendance and student engagement also allows students to be identified who are struggling academically. Through Designated Guidance class contacts, study plans are developed, or the student referred to Learning Inclusion for additional support needs.
- The College has rolled out Office 365 and a new virtual learning environment (VLE) platform, Canvas to students during the academic year, supporting remote learning. E-Learning has also developed support for Canvas users with 'how-to' videos on the public website and intranet sites. Recognising resource constraint, management developed a new ICT student Help desk to support students.
- Despite national restrictions, all student services have remained open. Learning Inclusion supports approximately 400 students at each campus site and has a centralised database for storing student study plans. All Care Experienced students have a designated Learning Inclusion adviser.

Student Support

Summary of Main Findings (continued)

Strengths (continued)

- There is a College-wide consciousness around the impact of the pandemic and long-term remote working on students, particular vulnerable cohorts of students. The College has ensured there is online guidance around wellbeing and access to safe areas in Libraries for people who cannot work from home. Other support teams, such as Student Advice, Learning Inclusion, Student Association, and permanent on-campus mental health support. Work is also ongoing by management to understand the impact remote learning has had on students attending practical courses as national restrictions continue.
- There is oversight of arrangements by the Learning and Teaching Committee with reporting on Learner Experience a standing agenda point.
- Review of key issues raised by staff from the Student Support Business Process Review, May 2018 noted progression of actions with 13 out of the 35 actions still in progress (see Appendix 1). There are five high priority rated actions in progress as noted in Appendix 2.

However, we also noted the following areas requiring review to enhance arrangements:

Weaknesses

- The College's Corporate Parenting plan is currently under review. However, the Corporate Parenting Group, with a remit to review the status of actions, has not met due to the COVID-19 pandemic and management reprioritisation over the last 12 months. Completion of the draft plan has stalled due to ongoing work with external partnerships. However, it requires to be updated with information regarding governance arrangements and monitoring on the key performance indicators noted. Activities around digital inclusion for Care Experienced students also should be documented.
- Guidance detailing enrolment instructions for staff should be updated to capture the procedures around remote enrolment and the standards for staff around checks to be completed remotely. Good version control practices should also be adopted.
- There are no procedures documented to guide Learning Inclusion staff on the process involved in the assessment and management of students experiencing additional barriers to learning, such as the management of referral waiting lists and caseloads, risking the consistency to which students are advised.
- Due to national restrictions and safety concerns over physically signing, Terms and Conditions for Loan of Student Devices acceptance forms have not been completed by students for the 500 laptops distributed. Without accountabilities and communication of requirements, the College risks devices not being returned or returned in reasonable condition.

Acknowledgements

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

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Main Findings and Action Plan

Objective 1: There are processes and controls in place to be reasonably assured that students are orientated appropriately at the beginning of the year.

The College's key focus is to enhance the overall wellbeing and opportunities for success for all students in their studies, contribute to the quality of the learner experience, and support their retention and progression in their career or into higher education. The Student Experience is underpinned by five key policies (dated 2017 due for review in March 2022) as follows:

- 5.2 on Student Advisory and Support;
- 5.3 on Extended Learning Support Services;
- 5.4 on Student Admissions and Inclusion;
- 5.5 on Student Care and Guidance; and
- 5.7 on Student Engagement.

The College's website documents the network of support available to students. The key groups are as follows:

- **Student Advice (SA) Centres** –SA have hubs at each College campus. The service is open year-round and supports students throughout their College journey, from pre-application to progressing into high education or employment. They run a 'Keeping Warm' service that allows current students to access support during non-term time. Advisers provide advice around the application process, course choice, funding options, and any issues that can arise. They have a public website that easily directs students to the team, who have worked remotely throughout the COVID-19 pandemic. A calendar of events and key activities is managed by the Senior Adviser, ensuring timely communication of key information to students, such as funding or UCAS applications.
- **Learning Inclusion (LI)** – LI has hubs at each College campus, and these are open all year round. The team is involved when the student self-identifies that they have learning support needs through the application or enrolment process. Students can also be referred to the team from Faculty and Student Advice. They work with students to create an Extended Learning Support Agreement (ELSA) that is shared with the senior faculty team to help support the student with their learning. They can also offer advice around wellbeing and mental health support and are linked to external agencies, such as social services.

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Student Support

Objective 1: There are processes and controls in place to be reasonably assured that students are orientated appropriately at the beginning of the year (continued)

- **The College's Students Association** – has a role in ensuring issues raised by students are reviewed and communicated to the necessary management team. With full time, permanent development staff support, the new Students Association team gains student feedback through attending Class Representative / Faculty Meetings and reviews student feedback from surveys or focus groups held by the Quality team. It has regular meetings with the College's senior management team and attends meetings of Board and Committees of the Board. The Students Association can also direct students to the key support teams and works closely with Marketing and the Student Advice Centre to ensure that their calendar of activities dovetail.

The 2020/21 academic year has brought additional challenges for the College with global COVID-19 pandemic and national restrictions impacting on approximately 17,000 students studying online and accessing learning materials via the new remote teaching platform – Canvas. To support students, the first two weeks of the new term were dedicated to introducing students to a new way of learning and meeting classmates online. Daily online calls with lecturers and support teams such as Student Advice and Learning Inclusion, and the Students Association hosted a Virtual Freshers Week. In September 2020, the College hosted a virtual Induction Day to bring awareness to students around the support services available and management joined virtual classes to familiarise students with the staff.

Management is aware of the impact that remote learning may have on more vulnerable students. For students experiencing difficulties at home, the College opened safe spaces in the libraries on each campus that are fully equipped with ICT equipment and space for quiet learning. The College has also received funding to support part-time counsellors and a mental health helpdesk.

Process for Onboarding and Supporting New Students during COVID-19
The application and enrolment processes remained unchanged for the 2020/21 cohort. Flexibility to allow remote interviews and meetings were brought into parts of the processes that traditionally required face to face meetings with students, such as enrolment. The January 2021 new starters completed their onboarding remotely.

The Student Advice Centres have remained in place and continued to work with the Student Funding Team to secure funding for students prior to courses starting or hardship funds during the term.

LI services have also remained in place during the pandemic. The process of referring students to the LI Team has not changed - students requiring additional support with their learning can self-identify on course application forms, at course interview, and enrolment stages. Faculties have also continued to refer students via their Designated Guidance Contacts. Students agreeing to register with the Learning Inclusion Team were offered one-to-one meetings to develop an ELSA and have a designated adviser who will support them throughout their College experience.

Induction was led by individual Academic faculties however the College developed guides and templates to ensure consistent messaging around support provided to students.

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Student Support

Objective 1: There are processes and controls in place to be reasonably assured that students are orientated appropriately at the beginning of the year (continued)

Care Experienced Students

All Care Experienced students have a dedicated contact on each campus who support the individual, advise on support that is available and act as an advocate if required to support the learning journey of the student. The College application form contains a section where Care Experienced, and young carers, can self-identify ensuring that the College can support their needs as early as possible, such as applying for appropriate funding. The LI Team assigns a learning adviser who meets with the student regularly as part of their case load and who works with faculties to monitor attendance, wellbeing and progression.

The College's Corporate Parenting Plan is currently under review to ensure that it is meeting its responsibilities as a corporate parent as required by the Children and Young people (Scotland) Act 2014. The draft is due to be reviewed by Named advisers and partners before being taken through the Senior Leadership Team for publishing on the College website. The review of the draft Corporate Parenting Plan against the Scottish Government guidance noted alignment of activities to each corporate parenting duty and there are nine key performance indicators that will be used to measure impact of this work.

Management recognises the increasing concern over the welfare of Care Experienced students during the COVID-19 pandemic. It was reported that the meeting of the Glasgow Colleges' Corporate Parenting Forum (GCCPF) in February 2021 agreed action that the Chair write to the Corporate Parenting SQA Lead to discuss the growing concerns for Care Experienced student progression and access to learning, in light of the pandemic.

Early Intervention through Survey

The Early Intervention Survey (October 2020) provides management with insight to the enrolment and induction process. In October 2020, over 4,000 students provided feedback and reports were generated allowing insight from students with protected characteristics (age, gender, ethnicity, sexual orientation, gender identity, disability, carer responsibilities). While results were positive, there was a downward trend compared to 2019 and 2018, reflective of the difficulties brought in communicating information virtually to students. Management reported that any cohorts identified as having lower satisfaction were contacted by the Quality Team and asked to attend Focus Group meetings. The e-Learning Team which supports the students online learning platform Canvas, also reviewed results and an action plan around further support needs by students, and Student Advice / LI adopted new ways of communication for the January 2021 new starters by joining initial classes held virtually to ensure that students were aware of the services provided.

Student Support

Objective 1: There are processes and controls in place to be reasonably assured that students are orientated appropriately at the beginning of the year (continued)

Observation	Risks	Recommendation	Management Response
Review of the draft Corporate Parenting Plan noted that it did not document the governance arrangements around its management and roles and responsibilities of management involved in its ongoing monitoring. In practice, a Corporate Parenting group was established and attended by named advisers, a member of the Social Care teaching staff, Student Funding, and the Students Association. However, it has not met during the COVID-19 pandemic due to management reprioritisation. There is intention to resume the group during 2021, however, this is dependent on the progress of refreshing the plan which has been stalled due to the College's ongoing work with Action for Children as part of a GCRB funded project. We noted the plan did not identify the activities currently underway to support digital inclusion requirements of Care Experienced students. However, we have been advised by the Assistant Principal Student Experience that Action for Children have provided access to both devices and wi-fi for Care Experienced learners and the college has received specific funding through Connecting Scotland to provide devices and wi-fi for Care Experienced learners.	Activities are not progressed in line with expectations impacting on the effectiveness of change required to support Care Experienced students. Our discussions have noted significant work has progressed. The rating is reflective that management are aware of gaps in the group meeting and the work underway to update the draft Corporate Parenting plan.	**R1** The Corporate Parenting Plan should be enhanced with detail included around the governance arrangements for approval of the Plan and for ongoing monitoring. The Corporate Parenting Group should resume activities to ensure there is at least annual review of the Plan in line with statutory guidance. The status of activity should be frequently updated and target dates for activities monitored by the group. Management should consider documenting actions around Care Experienced students experiencing digital exclusion.	The draft plan will be reviewed by the group and published as per SG guidance. **To be actioned by:** AP Student Experience **No later than:** 30 June 2021 **Grade** 3

Student Support

Objective 1: There are processes and controls in place to be reasonably assured that students are orientated appropriately at the beginning of the year (continued)			
Observation	**Risks**	**Recommendation**	**Management Response**
Due to national restrictions, enrolment was progressed remotely for students starting in January 2021. Students were provided with guidance for enrolment within invite emails and in the self-service software. However, documented procedures for staff provided related to performing face to face enrolment with students and entry of information on the College's Management Information System (MIS). However, they had not been updated to the checks to be completed by staff on information provided by students remotely. They also did not adopt good version control to demonstrate that management had reviewed them as appropriate for the current academic year.	The consistency of checks and information on MIS is at risk without documented procedures around remote enrolment for staff.	R2 Guidance detailing enrolment instructions for staff should be updated to capture the procedures around remote enrolment and the standards for staff around checks to be completed remotely. Robust version control practices should also be adopted.	Existing guidance will be formalized and version control monitored by our Quality team. **To be actioned by:** Head of MIS **No later than:** 31 May 2021
			Grade 3

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Student Support

Objective 2: There are processes and controls in place to be reasonably assured that students are identified and provided with support if struggling financially.

Student Funding staff work within the parameters of Scottish Funding Council (SFC) guidance but work closely with Student Advice, the Students Association, and the faculties to provide the most appropriate funding packages for our FE and HE students. Students should arrange their finances before starting their course. The College has set instructions and guidance for the funding applications on its public website and Student Advice direct students to the Student Funding Team who support the application processes.

The College has also set up arrangements for students who are experiencing financial hardship through Hardship funds or Discretionary Loans for housing. Hardship funds have no deadline date and can be requested anytime.

Funding options are dependent on several factors and all options are presented on the College's public website. Advice is primarily sought through Student Advice or the Funding Team.

A student can be referred to the Funding Team through Student Advice, the Students Association, or from their Faculty and Designated Guidance Contacts who work closely with the student.

Assessments are recorded centrally though the funding database, TeQUIOS, by the Student Funding Manager and team. TeQUIOS records all decisions made, supporting documentation, and audit trail of communications with the student.

Student Advice and the Students Association also run money matter events at key times of the year with external providers, such as Christmas period when students may experience additional hardship.

The funding application processes did not change over 2020/21 and no issues were noted from our walkthrough of controls and documentation around funding assessments on TeQUIOS.

Student Support

Objective 3: **There are processes and controls in place to be reasonably assured that students are identified and provided with support if struggling academically.**

Students who are struggling academically are identified through the faculties who monitor:
- Attendance – this is monitored as poor attendance impacts the funding status of students. There is policy around attendance on Canvas and available online and is part of the Student Code of Conduct. Attendance is monitored by the Learning and Teaching Committee;
- Engagement on the course by the student; and
- Completion of course material.

Through Designated Guidance Contacts, the College can support the student by identifying:
- The factors outside of the College impacting their academic work;
- Barriers;
- The best way to keep them on the course;
- Study options and study plans; and
- Intervention.

During the pandemic, staff have required to be innovative in how they teach students (Innovation and good Practice Report to the Learning & Teaching Committee, June 2020). Any issues identified by class guidance staff are highlighted to Student Advice or Learning Inclusion Teams.

However, management reported that engagement from students during remote learning has been more difficult to assess during periods of lockdown as students may not switch on video links or engage on phone calls. The long-term impact of the pandemic on student welfare and academic progression is being reviewed currently by management.

No further issues were noted from this review.

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Student Support

Objective 4: There are processes and controls in place to be reasonably assured that students are given adequate support if they have a disability or other special needs.

There is a Learning Inclusion Base at each campus where students can drop in for study skills, advice or attend for regular one to one meetings if recommended on their ELSA.

An ELSA is an agreement written by Learning Inclusion Advisors which collates all the information and recommendations that the student and advisor agree upon during the Needs Assessment process. Learning Inclusion staff can provide specialist support for students who still face specific barriers to their learning despite the inclusive approach of the College. This may include, but is not limited to the following:
- Students with disabilities and / or additional support needs;
- Students with identifiable assessment needs;
- Students who are care-experienced / care givers / care leavers;
- Students who experience multiple deprivation; and
- Students who are adult returners.

The type of support provided may include, but is not limited to:
- Liaison with academic staff;
- Training / provision relating to assistive technology;
- Study skills support;
- Proofreading;
- In-class support;
- Extended access to printing and library resources; and
- Alternative Assessment Arrangements.

Linking with Student Advice - Study skills support provided to individuals and small groups of students who are experiencing difficulties with their studies, despite being provided with on-course guidance and support, may include, but is not limited to:
- Organising time and materials;
- Revision techniques;
- Note taking techniques;
- Research;
- Writing assignments;
- Exam technique; and
- Using technology.

Student Support

Objective 4: There are processes and controls in place to be reasonably assured that students are given adequate support if they have a disability or other special needs (continued)

Students require to self-identify if they require any additional support through learning needs or disability through the following processes:
- Interview – where an interview referral form is completed;
- Application - where an ELS-1 report is sent to the LI team;
- Enrolment– where not previously declared, an ELS-7 report is provided to the LI team; and
- Teaching staff will also refer through Designated Guidance Contact, and students can be referred by family or external agencies such as Kibble, Social Work or their GP.

All one-to-one assessments are completed on the ELSA system, which record the personal information, their support plan and a full audit trail of contact made by LI and teaching staff with the student. Senior teaching staff have access to support plans only. Depending on needs, the plans and progress of plans are reviewed periodically however, as a minimum, before the end of a block and start of a new block. Reports are generated by the system on the number of learners registered at any time, costs occurred for types of support, funding streams and is accessed live by the Assistant Principal of Student Experience.

LI works closely throughout the term with Teaching staff, Student Funding Team, the Student Advice Centre, ICT, and the Library. LI regularly links in with the Student Funding Team to check status of funding, bursary / EMA for individual learners.

Coordinators also attend Head of Curriculum / Senior Lecturer team meetings to discuss any questions from teaching staff about individual students. LI also has a weekly team meeting with all core staff members to discuss caseloads and two meetings per term with classroom assistants.

For learners who are studying at HN level and have evidence of a diagnosed disability / support need, they can apply for Disabled Student Allowance (DSA) via SAAS funding. The process begins at ELSA stage whereby advisers complete the DSA needs assessment form that may request support in terms of equipment, study skills, proofreading, in-class support, BSL interpreter, and transport requirements. This is completed by the Student Funding Team as noted above.

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Student Support

Objective 4: There are processes and controls in place to be reasonably assured that students are given adequate support if they have a disability or other special needs (continued)			
Observation	**Risks**	**Recommendation**	**Management Response**
There are no procedures documented to guide Learning Inclusion (LI) staff on the process involved in the assessment and management of students experiencing additional barriers to learning, such as the management of referral waiting lists and caseloads. Therefore, waiting list management standards are not clearly documented, risking inconsistencies in the management of students who, for example, fail to appear for interview multiple times. While we did not evidence issues with the management of waiting lists, the LI Team has a policy that students who fail to attend interviews three times are removed from the list - albeit should they wish further would review in the future there is an open-door policy.	Without procedures documented, there is risk around the consistency to which student support needs are assessed by the College.	**R3** Using the summary detailing the steps around student support by the LI Team, a set of procedures should be developed, and version controlled to ensure they continue to align to current ways of working.	The summary guidance will be formalised into procedures and monitored by our Quality team. **To be actioned by:** AP Student Experience **No later than:** 30 April 2021
			Grade 3

Student Support

Objective 5: There are processes and controls in place to be reasonably assured that students are assessed for digital exclusion based on the needs for their learning, and support targeted where practicable.

With COVID-19, approximately £205,000 was awarded to the College by the SFC via GCRB to support students experiencing digital inclusion issues during the pandemic. The SFC sets out its digital funding criteria in its announcement 'Additional capital funding to support digital provision in AY 2020-21' (August 2020).

The guidance sets out requirements by colleges to:
- Allocate digital equipment to those most in need using a fair and equitable approach. To access eligibility using financial information around household income, receipt of discretionary or hardship funding, any other social benefits, residential eligibility;
- Students who have DSA, ASN or Connecting Scotland Initiative funding are not eligible as their funding provides them with digital support; and
- Support for students should also not exceed £350 per student.

Management produced an outline report to the SFC in line with the guidance on 30 November 2020 detailing that £181,747 was spent on 522 laptops. Due to the process of funding being allocated though GCRB, and some delays in the supply chain, there was an outstanding delivery of 431 laptops in December 2020 that were in the process of distribution to January 2021 new starts at the time of our audit in February 2021. The ICT Manager worked with approved suppliers to source suitable hardware.

All students who received the loan of a laptop to support their learning have been referred by their Faculty team as needing digital support through a Master Spreadsheet and then have been means tested as per student funding discretionary guidelines prior to allocation of a loaned laptop. This initiative was complemented by additional processes such as DSA and bursary funding as appropriate, and by sourcing external funding and utilising College resources to ensure that no students are digitally excluded regardless of protected characteristic or SIMD profile. Overall approval of the loan is made by the Assistant Principal of Student Experience before ICT distribution of devices.

Our testing of 20 students that received laptops and Wifi dongles over 2020/21 noted no issues in the funding assessment, and distribution is being monitored daily by ICT. Issues around student addresses being different to that on their College application forms were identified by ICT; However, faculties are now working with students so that current addresses are documented and communicated to ICT. ICT managed an asset register for all items distributed, which is up to date.

e-Learning Support

In January 2020, the College implemented Canvas, the new virtual learning environment (VLE), for staff. It was rolled out to students in August 2020 where resources focused primarily on walking students through the log in process. Access to the e-learning platform was compounded by a new @Myclyde domain as part of the roll out of Office 365 at that time impacting on all new and established required access to Canvas. Management was quick to identify constraints in resource and the new ICT Student Helpdesk was developed in October 2020. This allowed students to resolve issues raised through ICT Service Tickets and Canvas log on. The enrolment process was refined for January 2021 so that all new starts were aware and guided through the log on process using videos and self-help guides.

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Student Support

Objective 5:   There are processes and controls in place to be reasonably assured that students are assessed for digital exclusion based on the needs for their learning, and support targeted where practicable (continued)

There is currently no reporting / data over the use of Canvas by faculties, courses, students to determine usage or whether there are areas not utilising the platform effectively. However, management has actions to develop reports to inform and target areas not utilising the VLE after it has been used for one year.

Most staff were engaged on the training, and management will assess how faculties are using Canvas to influence any further staff training requirements. The Quality Team helps support data to drive training requirements and feedback from My Staff Survey.

A review of the October 2020 Early Intervention Survey was also completed by the e-Learning Manager and reported to SLT. No further issues were noted from this review.

Observation	Risks	Recommendation	Management Response
Prior to the current national restrictions (December 2020 to audit), students could collect digital devices loaned by the College in person. They signed a terms and conditions form to evidence their awareness around the use of the devices and the condition for which it is to be returned. Due to national restrictions and safety concern, devices have been distributed remotely since January 2021. It was noted that documented Terms and Conditions for the Loan of Student Devices were not provided relying on faculties to update students on the arrangement around the loan. On inspection of the College website, there is no website detailing Digital Loan process and terms and conditions in line with good practice.	Devices are not returned or returned in the condition expected.	**R4** Management should consider ways to communicate the terms and conditions of devices loaned, such as an email to all students provided with devices, supported by a website or page on Canvas detailing this requirement and which is linked to other College policies around appropriate use of equipment. Students should be required to provide email confirmation of receipt of the devices and agreement to the terms and conditions. Management are already progressing work on this issue through discussions with ICT and faculty staff.	We will investigate how best to engage with learners who have been in receipt of devices and ensure that T&Cs can be fully understood and agreed. **To be actioned by:** AP Student Experience **No later than:** 30 April 2021 Grade 3

Student Support

Objective 6: There are processes and controls in place to be reasonably assured that students are made to feel part of the College community.

Student engagement planning is noted in the College's development plan and supporting students is at the heart of the College's function.

The College implements surveys that allows feedback from students on their wellbeing and feelings of being part of the College community. This has included early intervention survey, annual student satisfaction survey (due in February / March 2021), and Leavers Destination Survey. Feedback is also obtained through Students Association attendance at Class Representative meetings and Faculty staff meetings and their review of end of class surveys reports. The Students Association also meets with the Principal and Deputy Principals every six weeks to highlight issues, attend Board and Sub-Committee meetings.

Management reported that 2020/21 has been a difficult year with relation to the global COVID-19 pandemic and over the winter 2021, feelings of isolation by students, and staff, have increased. College management, with the Students Association, work to promote the support services. This includes onsite mental health counselling services and a team available to take calls.

As noted under Objective 1, issues arising from surveys are highlighted to the Quality Team who complete focus group meetings with cohorts involved to understand root causes. No further issues were noted from this review.

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Appendix 1 Status of Actions from Student Support Business Process Review, May 2018

As part of the Internal Audit programme at the College for 2017/18 we facilitated a business process review of the work delivered by the College's Student Advice Team. This included the work they do regarding:

- Pre-entry guidance, including career and course guidance for individuals thinking of studying at the College, as well as attending events at schools. This encompassed advice to students on whether they will meet the requirements to have their fees paid and to receive a bursary or EMA;
- On course support, including provision of advice; giving assistance with UCAS applications; and helping with care experience students; and
- Pre-exit guidance, including progression and career guidance, and assistance with CV writing and job interview preparation.

The review identified several areas for investigation or improvement and all the identified actions were designed to enhance efficiency and effectiveness. The key areas for investigation or improvement noted during the review (from the 35 potential improvement points suggested by Student Advice staff) were:

- Making improvements to the website to answer queries at source and therefore reduce the volume of enquiries that Student Advice and other departments receive. A new website was developed, and our current review noted information provided was in good practice.
- Ensuring that the processes around the use of the 'Referral Form' are more efficient and are applied consistently across the College. This form is completed by lecturers who undertake pre-entry interviews as a way to identify those students who would benefit from help from Student Advice. The key aims of the 'Referral Form' are: a) to identify when advice is required by students on whether they will have their fees paid and receive any student funding; b) to gather information about assistance required to meet the individual student's needs (e.g. Core skills, disability, other assistance); and c) to use this information to flag to MIS, Learning Inclusion, and Faculties the information gathered in order that they can take follow-up action, as appropriate. A standard referral form is used by faculty.
- Implementing improvements to the way in which Student Advice promote and provide careers guidance, employability related activities and pre-entry guidance. As reported earlier, this has evolved over 2020/21 in response to the global COVID-19 pandemic and work is underway with the Student Association and other internal and external partners to ensure the right information is provided at the right time, and
- Gathering information on service provision and conducting analysis of this data to identify trends to inform future service provision. This remains in progress with management completing a structural review of the Student Experience teams during 2021.

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Student Support

The table below details the status of the 35-actions identified. Out of the 11 actions that were rated high priority by management, we noted five remain in progress. Their detailed status is reported in Appendix 2.

Overall, management has made progress with the actions with eight completed and 14 either superseded by new processes or part of business-as-usual activity. However, much work remains with 12 actions in progress and dependent on the review of the restructuring of the Student Experience directorate which is currently underway. Only one action had not yet been started.

Stage/ Area	Total Number of original recommendations	Number of Original Recommendations Completed	Number of Original Recommendations In progress	Number of Original Recommendations Not Yet Started	Number of Original Recommendations not longer applicable or superseded by new processes	Number of original Recommendations action part of business as usual
Calls and answering queries before the start of August courses	7	2	1	-	-	4
Referral Form	5	-	-	-	4	1
Induction	4	2	1	-	1	-
UCAS	2	2	-	-	-	-
Appointments	2	-	1	-	1	-
Careers Guidance / Employability / Pre-entry guidance	5	1	2	-	-	2
Counselling	1	-	-	-	1	-
School Events	2	1	1	-	-	-
Branding of SA and Improved Signage at SA locations	1	-	-	1	-	-
Outlook Calendars, Information Capture, and Analysis of Information	2	-	2	-	-	-
Feedback processes	1	-	1	-	-	-
Other	2	-	2	-	-	-
Team Structure	1	-	1	-	-	-
Total recommendations per stage	35	8	12	1	7	7

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Appendix 2 Detailed Status Update of High Rated Actions 'In Progress' from Student Support Business Process Review, May 2018

Issue/ Potential Action	Priority	Progress as at February 2021
Employability offering - We note that there is a project being undertaken on CEAIG and that this is a work in progress. However, we noted there is inconsistency across the three campuses as to what is offered for employability, how this is promoted and arranged, and how this is delivered. There would be benefit in agreeing the offering and working to standardise the content (while also enabling the presentations / delivery to be tailored to the individual course groups involved).	High Priority - Linked to work MIS doing	The Model of Delivery is under review. In the short term, there are two teams providing advice around career, employability, and welfare. There is also Career Education Advice Information Guidance documented. In the long term, management are restructuring the Student Support Services and a proposal has been documented and is to be reviewed by SLT. There is a website promoting career support from the Student Advice Centres and around Vocational progression pathways (https://www.glasgowclyde.ac.uk/about-us/glasgow-colleges-progression-pathways). On review of the content, we noted the pathways document attached to the website was from 2015/16 and should be updated for the current offering. This action is in progress.

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Student Support

Issue/ Potential Action	Priority	Progress as at February 2021
Job Boards - Job Boards are used on campuses. Significant time can be spent by SA staff in finding jobs and updating the boards. Consideration should be given to using the VLE, emails and electronic noticeboards for highlighting job sources and tools for searching these. One comment raised was that the students don't look at the student intranet so it is not so effective to put this information there.	High Priority - Linked to work MIS doing	The method that Job Boards have been used has had to evolve over 2020/21 due to the COVID-19 pandemic. Students are no longer on campus. Student Advice has been working with the Students Association on how best to promote Job Boards using the new VLE, Canvas. The aim being having a single point of information in a portal. This action is in progress.
Resourcing - There is not an overarching strategy as to which events should be attended, and who should go to the events that the College wishes to attend. This leads to inconsistency. It was considered that as this is a very important external facing role that EMT should discuss this and agree on what the strategy should be and who should resource attendance at school events.	High Priority	School events have not progressed in person over 2020/21 due to the COVID-19 pandemic. Previously, the strategy was to target schools that had the largest number of applications. However, the College has now changed the events to one Virtual Open day event for which feedback obtained from staff was positive. Decisions are to be made on the format moving forward, however, victual open days look to continue for 2021/22 academic year. This action is in progress.

Student Support

Issue/ Potential Action	Priority	Progress as at February 2021
Gathering and reporting information - Staff have Outlook calendars but these are used differently, with some not using these very much, and others using them to record all the activities they have been undertaking. Some staff use the activity information from their Outlook calendar to collate activity statistics for themselves using a set of activity categories they have derived. Others use the weekly activity sheet for recording activity, and others have altered the standard sheet as they do not consider the categories are appropriate. There has not been any central collation of the activity data, or analysis of this for trends and consideration as to whether there needs to be a change in strategy / procedures to counter any negative trends. Furthermore, staff are not always completing the activity sheets as they see no point in doing this if the information is not being analysed, not being considered during self-evaluation, and not being acted upon. Consideration needs to be given to: - what information is important for the SA service (which should be determined through discussion amongst SA staff) - how this should be captured (which could be through a variety of means, such as people noting on their Outlook calendar what they did and then transferring this onto a spreadsheet or noting activities down on a weekly activity sheet and then transferring the totals onto a spreadsheet). - how to report this information, to whom, and how frequently and - how trends from the information will be identified and interpreted, and how actions will be agreed on in response to any negative trends. We note that an electronic system for recording information is being considered and the above should be considered as part of this electronic system	High Priority	Events remain in outlook calendars and in hard copy within the office. During remote working Outlook has remained the main platform around scheduling key events by Student Advice. There is also work underway to link the Student Advice calendar of events with marketing and the Student Association event calendar. Through the Business Transformation programme, there is work underway to restructure the tools for gaining content that will feed other activities around gender-based violence or hate crimes. However, management require to complete the restructuring work within Student Advice and LI teams to allow better business process design and the data required for reporting. This action is in progress.

Student Support

Issue/ Potential Action	Priority	Progress as at February 2021
Information Classification - Once the types of information to be gathered are agreed then definitions should be drawn up for each of the classifications.	High Priority	Linked to work progressing above. This action is in progress

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Glasgow Clyde College

Payroll

Internal Audit Report No: 2021/04

Draft issued: **24 February 2021**

Final issued: **25 February 2021**

LEVEL OF ASSURANCE

Good

Now, for tomorrow

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Contents

Level of Assurance

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

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and General Purposes Sub-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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Management Summary

Overall Level of Assurance

Good	System meets control objectives.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College (the college) Strategic Risk Register, while there is no specific payroll risk in place, payroll does impact on the following risks;

- Financial risk F2 - Failure to reduce College cost base on managed basis to meet requirements of the three-year financial forecast;
- Organisational risk O4 - Risk Negative impact on employee relations (e.g. National bargaining, industrial action, local consultation); and
- Organisational risk O7 - Failure to recruit and retain an appropriately skilled and effective workforce.

Background

As part of the 2020/21 Internal Audit programme for the college we carried out a review of the payroll arrangements. Our Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board of Management and college Principle and Chief Executive that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The payroll team within Human Resources (HR) provides payroll services for College employees. All staff salaries and expenses payments are made through the iTrent payroll system. Where additional hours payments are due these are approved in line with the College's Financial Regulations before payment is made. All data relating to new employees, leavers, additional hours, and changes to employee's standing data is entered by the payroll team on to the iTrent payroll system.

Once the payroll amendments are completed the payroll is run with the output subject to a number of validation checks. Amendments are made, where required, before the final payroll is calculated and is submitted for payment. The payroll cost to the College is circa £3m per month.

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Scope, Objectives and Overall Findings

The scope of this audit was to consider the key internal controls in place over the college's payroll services and monthly salary payments to staff. Our audit covered the procedures in place within both HR and Finance.

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

Objective	Findings				Actions already underway
The specific objectives of this audit were to obtain reasonable assurance on:		**1**	**2**	**3**	
1. correct calculation of gross pay and deductions	**Satisfactory**	0	0	2	
2. correct calculation of employer national insurance and superannuation contributions	**Good**	0	0	0	
3. part-time staff, overtime and travel & subsistence payments are properly authorised	**Satisfactory**	0	0	1	
4. approval and checking of changes to employee standing data	**Good**	0	0	0	
5. starters and leavers are properly treated and enter and leave the system at the correct dates	**Good**	0	0	0	
6. proper authorisation, processing and recording of payments	**Satisfactory**	0	0	1	
Overall Level of Assurance	**Good**	**0**	**0**	**4**	
		System meets control objectives.			

Audit Approach

From discussion with Payroll Team and Finance staff, and a review of procedures and documentation, we identified the key internal controls in place within the college's HR and Payroll systems and compared these with expected controls. We have reported on any areas where expected controls were found to be absent or where controls could be further strengthened.

Compliance testing was carried out to ensure that the controls in place are operating effectively, concentrating on starters, leavers and variations to pay.

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Summary of Main Findings

Strengths

- The payroll is processed on a monthly basis by the payroll team who update the iTrent system with the required amendments and updates;
- There are procedures in place to support the monthly payroll process;
- Staff can access the necessary forms and payroll processes in place within the college's intranet;
- The payroll team are experienced and are well versed in the payroll process and the iTrent system;
- Audit testing has confirmed that:

  o Gross pay had been correctly calculated, and rates agreed to details held in the HR system and that deductions had also been correctly calculated;
  o Employer national insurance and employer superannuation contributions had been correctly calculated;
  o All additional payments to part-time/relief staff, those on paid hours contracts, overtime and travel & subsistence payments had been checked and authorised by managers and correctly input into the payroll system;
  o Starters and leavers had entered and left the payroll system at the correct date with all details entered correctly;
  o Payments for first/final salary had been calculated correctly; and .
  o Payroll payments were properly authorised and matched with journal entries, bank statements and BACs records;

- Approval of the payroll is in line with the College's Financial Regulations; and
- There is an effective process in place for updating the General Ledger with the monthly payroll output.

Opportunities for improvement

While the audit did not identify any specific control weaknesses, in our view there are areas where the existing process could be enhanced by increasing the use of electronic controls and through increased automation of the payroll system in the following areas:

- Increased use of electronic recording including approval and documenting of key controls including the completion of the monthly payroll validation checks;
- The College should also explore where additional benefits can be obtained by automating the process including the direct approval and uploading of additional salary payments and expenses;
- As the College is heavily reliant on iTrent ESS, for the accurate processing of its payroll and security of personal data changes, it should obtain regular ISAE 3402 Control Assurance reports from iTrent providing assurance over the reliability of the controls and processes in place.
- The College should introduce an additional escalation mechanism, which would supplement the existing HR checks, in order to ensure senior management approval before the BACS payment run.

Acknowledgements

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

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Main Findings and Action Plan

Objective 1: Correct calculation of gross pay and deductions

The systems and procedures in place for ensuring staff within the College are paid the correct amount were reviewed during the audit and found to be appropriate. This included the controls over increases in pay grades and the calculation of deductions from gross pay.

A sample of 15 employees was selected at random from the College payroll and the calculation of statutory deductions (PAYE/national insurance contributions) were re-performed to check for accuracy. As part of our audit testing, gross pay shown on payslips was matched to the HR system to confirm the amount of pay had been calculated correctly.

There are a series of validation checks undertaken as part of the payroll process, which are generated when the initial payroll run is completed. These checks include:

- New starts;
- Leavers;
- Variance reports - which identify any changes in pay from the previous payrolls that are above agreed parameters and therefore require further investigation and resolution; and
- Errors and Exceptions - which highlight issues such as salary exceeding set threshold or no basic pay, for investigation and resolution.

These reports are checked and reviewed before the final payroll is run and made ready for payment. Evidence of compliance with the documented processes and completion of the payroll checks is evidenced by completion of a hardcopy monthly process checklist.

The results of our testing in this area proved satisfactory with no errors detected.

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Objective 1: Correct calculation of gross pay and deductions (Continued)			
Observation	**Risks**	**Recommendation**	**Management Response**
At present the monthly payroll validation checklist is completed in hardcopy. Due to the current lockdown, we were unable to test the completion of this checklist as it is held within the office environment. However, in our view there is no reason why this process cannot be completed electronically including using DocuSign or even email to confirm the required checks have been completed prior to the payroll payment. The digital stamp created by an electronic record improves the effectiveness and efficiency of the control process as a clear record exists of when the check has been completed. This confirmation can be used to confirm that the required checks have been completed prior to the final approval and payment of the monthly payroll.	Required payroll checks are not evidenced as having been completed prior to the payroll run.	**R1** The College should review the current monthly hardcopy checklist approach to identify opportunities for the increased use of electronic records to document completion of key controls including the monthly payroll validation checks.	We agree with this recommendation and will investigate a potential electronic solution for payroll validation. **To be actioned by:** Assistant Principal, Human Resources **No later than:** 31 August 2021
			Grade 3

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Payroll

Objective 1: Correct calculation of gross pay and deductions. (continued)			
Observation	**Risks**	**Recommendation**	**Management Response**
As the College is reliant on iTrent ESS for the accurate processing of its payroll and security of personal data changes, it should obtain regular ISAE 3402 Control Assurance reports from iTrent providing assurance over the reliability and accuracy of the controls and processes in place. IASE 3402 Control Assurance reports, are provided by service organisation (iTrent), these reports provide a view of the internal control structure for organisations that provide transactional processing services. The objective of a service organisation control report is to provide its clients and their independent auditors with information on policies, procedures and controls that may be relevant to their internal control structure and their financial statements. The clients use the report to understand the adequacy and operating effectiveness of their service provider's controls. These reports are undertaken independently of the service provider by audit firms and assess the adequacy of the service providers internal control environment and its operation. However, as there is no contractual obligation for Midland HR to provide this assurance report, its provision will incur a cost to the college.	Controls within the iTrent system are either not effective or not being applied effectively resulting in payroll errors or data losses.	**R2** For future payroll contract awards the College should ensure the approved contract will an iTrent an IASE 3402 Controls Assurance reports for service providers and obtains these reports ideally on an annual basis.	The requirement for this report will be raised with our current system provider and costs to provide this report investigated. If these costs are prohibitive, we will ensure that they are included in the tender document when we next tender or renew our contract. **To be actioned by:** Assistant Principal, Human Resources **No later than:** 31 December 2021
			Grade 3

Payroll

Objective 2: Correct calculation of employer national insurance and superannuation contributions

The employer national insurance contribution calculations for the 15 employees in the audit sample were re-performed and no errors were detected.

There are currently 2 pension schemes in place, these are:

- The Scottish Public Pensions Agency (SPPA) scheme, where staff contribute a percentage of their salary on a tapered rate from 7.2% to 11.9% based on their salary level, while the employer contributes 23% of the employee salary; and

- The Local Government Pension Scheme(LGPS)- where staff contribute a percentage of their salary on a tapered rate from 5.5% to 11.20% based on their salary level, while the employer contributes 19.3% of the employee salary.

Audit testing on the sample of employee payments showed the calculations of both employee and employer pension contributions were correct in line with these percentages.

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Objective 3: Part-time staff, overtime and travel & subsistence payments are properly authorised.

As part of the payroll process the College staff can make claims for additional hours payments as defined within their contract of employment including:

- Hours worked (Temp teaching contracts, paid only when taking a class, or undertaking assessments);
- Additional hours, including overtime and evening classes;
- Holiday pay for temp lecturers;
- Temporary promotion: and
- Expenses claims.

Additional payments

For additional payments, staff within the College complete timesheets for additional hours, overtime and any other additional hours claims and are submitted to their line manager for approval. Timesheets for hourly paid employees, as well as those who perform additional work over and above their contracted hours are submitted to and checked by their line managers. The time sheets are submitted to the Head of Department for review and approval.

Expenses claims

Claims for business expenses follow the same approval process, with a claim form completed and receipts attached before being submitted for approval. The manager checks these claims and supporting documentation confirming the legitimacy of the claim and it is in line with the College's expenses policy before emailing their approval of the claim to the Payroll Team.

Payroll processing

Both additional hours and expenses claims, once they have been approved, they are submitted to the payroll who key in the details to the payroll system for payment. The payroll team undertake validation checks on the submitted claims, where errors are identified they are discussed and if required amended with the approval of the line manager prior to the payroll being processed.

In addition, the team also undertake manual calculations when determining the amounts due when staff are temporally promoted and undertaking the duties in a higher grade. On these occasions the completed calculation is detailed within their iTrent account in the payment month. Once reviewed and entered into the iTrent system, all additional hours and expense claims are paid with salaries during the next available payroll run.

As part of the audit a sample of 15 payments for additional and 15 expenses was selected and checked to confirm that the payment claims had been approved in line with the College's delegated financial authorities and was correctly calculated. Testing confirmed that the required controls are being applied.

Payroll

Objective 3: Part-time staff, overtime and travel & subsistence payments are properly authorised. (continued)			
Observation	**Risks**	**Recommendation**	**Management Response**
While no issues were identified from the testing undertaken, the current process is very much an administrative based approach with manual input of information on additional payments and expenses conducted on a monthly basis into iTrent.

iTrent does possess the functionality to increase the automation of the payroll processes. This approach would enable the appropriate line manager to approve the payment of additional hours, overtime, expenses and also enable staff to update their own payroll standing data through a self-service function. Once approved, the payments would be automatically downloaded for inclusion within the next available payroll. This would also result in the change in the role of the current payroll team from keying in payroll data, to having more time to review the legitimacy and accuracy of approved additional payments claims prior to payment.

The increased use of automation would enable the electronic approval and uploading of these payments, which would improve the overall effectiveness and efficiency of the payroll process.

In our experience the use of automated payroll processes, with the appropriate line manager approval works, operates effectively within a number of our clients. They utilise this approach for their iTrent payroll, including the use of mobile technology to submit claims for overtime or additional hours. | The continued use of manual input increases the risk of data entry errors and incorrect payroll payments. | **R3** The College should review its current approach for manual input of information on additional hours and expenses and, where practical, take steps to automate the payroll processes, including the direct approval and uploading of additional salary and expenses payments into the iTrent system. | Work is currently ongoing to develop an electronic timesheet and expenses system. We are aiming to have this operational for academic session 21/22.

To be actioned by: Assistant Principal, Human Resources

No later than: 30 September 2021 |

	Grade	**3**

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Payroll

Objective 4: Approval and checking of changes to employee standing data

The current approach for changes in employee's standing data, including bank account changes is that staff complete a change form which is emailed or handed in to the payroll team (when working in the office). Once received the payroll team will action the change by updating the necessary details within the payroll system. Due to the current approach, the hardcopy forms are held in the office which is currently lockdown we were unable to conduct any testing in this area to confirm the application of the current controls.

While the current approach does appear to be reasonable, in the past the College has used the self-service option where staff directly accessed and updated their bank account details. This approach was withdrawn when it encountered problems with timely completion which resulted in payments being issued to the wrong bank accounts. As highlighted in objective 3, above, functionality is available within the iTrent system to enable all employees within the College to change their personal data (for example their home address or the bank account their salary is paid into) through a self-service portal.

As access to this self-service portal would be through the use of staff's own ID and password enabling staff to update any information held on the system , it would provide effective control over the change process. When reviewing opportunities for enhanced use of automation which could be utilised within iTrent, the use of the self-service portal for changes to staff personal details should also be considered.

Objective 5: Starters and leavers are properly treated and enter and leave the system at the correct dates

For all new starters, a new starter form is completed by HR which contains their personal details, the post, salary or grade, working hours and confirmation that documentation such as their P45 and bank details have been received. Once completed this is signed off by 2 members of the HR team before being passed to Payroll. The Payroll team will then check the HR information and calculate the first months' pay. This is then signed off by 2 members of the Payroll team.

The new starter is then added to the Payroll system which automatically calculates salary payments due to them for the next payroll run. The details of the new starter are subject to a check both prior to the payroll being initially processed and a final validation of the new starter input before payment is approved.

For all leavers, a letter of resignation should be submitted by the employee, which is then passed to HR. A leavers form is then prepared by HR, detailing the name of employee, position held, reason for leaving, final working date, any annual leave/other payments to be paid and confirmation that iTrent has been updated. Once signed by HR this is then passed to Payroll where they calculate the final months' salary and any deductions to be taken off and this is then signed off by Payroll.

Audit testing was performed on a sample of ten members of staff, five new starts and five leavers during the audit period, to ensure the starter/leaver approval was in place and had been correctly processed with the correct starting/leaving dates added to the system. Finally audit testing assessed if the first or final salary payments had been calculated correctly and any monies due to the College had been reclaimed from leavers. Our testing identified no errors.

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Objective 6: Proper authorisation, processing and recording of payments

Once the payroll is complete the BACS report detailing the amounts to be paid is generated and uploaded into the BACS system MOSIAC for payment. There is a five-stage process in place to review and approve the BACS payment. These five steps are:

Step 1 – check user reference.
Step 2 – Print off pre-submission report and check values and get report authorised.
Step 3 – Approve submission
Step 4 – Digitally Sign Submission
These first four steps are reviewed and completed by the Payroll Officer,
Step 5 – approval and payment of the BACS which is undertaken by the Payroll Manager.

A post event review of the payroll expenditure is undertaken by the Assistant Principal - Finance & Infrastructure or Head of HR. This approach is detailed within section 19.3 of the College's Financial Regulations. Once the BACS payment has been created and paid, it also generates the finance report detailing the amounts to be input for the General Ledger, with the amounts checked and journaled to the relevant cost centres. These monthly payroll payments are reconciled against these journal entries and the monthly bank account statement as part of the monthly bank reconciliation process.

Observation	Risks	Recommendation	Management Response	
The current approach around payroll sign off is compliant with the College's Financial Regulations in that the payroll can be approved and processed by the Senior Payroll Officer. This process involves a final check by the Senior Payroll Officer that all the authorisations and checks and balances, which feed into the final payroll, are complete. It is good practice for some form of independent approval by a member of the senior management team, who is not involved in compiling the payroll, prior to the payment of the monthly payroll. So, for example at Assistant Principal - Finance & Infrastructure or Vice Principal level. We have discussed this with management who have agreed that this escalation process should be implemented to supplement the current checking mechanisms. This approval could be undertaken by email or adoption of similar electronic sign off to the approach highlighted in **R1,** with the use of email or digital measures such as DocuSign to document the approval.	Senior management approval may not be completed prior to the payroll being run.	**R4** The College should introduce an additional escalation mechanism, which would supplement the existing HR checks, in order to ensure senior management approval before the BACS payment run.	Agreed **To be actioned by:** Assistant Principal, Human Resources **No later than:** 31 May 2021	
			Grade	**3**

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AUDIT COMMITTEE MEETING

Date of Meeting	3 March 2021
Paper Title	Internal Audit Plan 2020/21 Progress Report
Agenda Item	21.07
Paper Number	21.07A
Responsible Officer	Henderson Loggie, Internal Auditors
Status	Disclosable
Action	For Discussion

1. **REPORT PURPOSE**

   The purpose of this report is to provide a summary of the progress against the Internal Audit Plan for 2020/21, as being completed by Henderson Loggie.

2. **RECOMMENDATION**

   Committee Members are invited to review and discuss this paper.

3. **BACKGROUND**

   The attached shows the planned timescales for reporting to the Audit Committee for each of the audit areas within the 2020/21 Internal Audit Plan.

4. **RISK ANALYSIS**

   There are no specific risk implications in this paper.

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

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

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

   N/A

Glasgow Clyde College

**Internal Audit Progress Report
2020/21 Annual Plan**

3 March 2021

Now, for tomorrow

**mha
HENDERSON LOGGIE**

Internal Audit Progress Report
March 2021

Progress in delivering the annual plan for 2020/21 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2020/21	September 2020	Draft 17/09/20 2nd Draft 23/09/20 Final 30/09/20	2021/01	N/A	30/09/20	
Student Support	March 2021	Draft 23/02/21 Final 24/02/21	2021/03	**Satisfactory**	03/03/21	
Payroll	March 2021	Draft 24/02/21 Final 25/02/21	2021/04	**Good**	03/03/21	
Fraud and Bribery Prevention, Detection and Response	March 2021	Draft 17/02/21 2nd Draft 18/02/21 Final 18/02/21	2021/02	**Good**	03/03/21	
Delivery of Efficiency Savings Plan	May 2021					Fieldwork start date agreed for 5 April 2021
Risk Management / Business Continuity	May 2021					Fieldwork start date agreed for 19 April 2021
Digital / IT Strategy Implementation	May 2021					Fieldwork start date agreed for 12 April 2021

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Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Follow-Up Reviews	October 2021					Fieldwork start date agreed for 14 June 2021

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Internal Audit Progress Report
March 2021

In addition, College management has requested that we undertake the following audits, which are required by the Scottish Funding Council but are not included in the "core" internal audit programme:

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Credits audit	September 2021 – Audit Committee November 2021					Fieldwork start date proposed for 6 September 2021
Bursary, childcare and hardship funds	September 2021 – Audit Committee November 2021					Fieldwork start date proposed for 2 September 2021
EMA audit	September 2021 – Audit Committee November 2021					Fieldwork start date proposed for 2 September 2021

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AUDIT COMMITTEE

Date of Meeting	3 March 2021
Paper Title	College Strategic Risk Register
Agenda Item	21.08
Paper Number	21.08A
Responsible Officer	Janet Thomson, Vice Principal Resources and College Development
Status	Disclosable
Action	For Discussion

1   REPORT PURPOSE

1.1   This report considers the College's Strategic Risk Register which is updated regularly and reported to the Board of Management on a quarterly basis.

2   RECOMMENDATION

2.1   Committee Members are invited to discuss this paper.

3   BACKGROUND

3.1   The College's Strategic Risk Register is attached as at 23rd February 2021.

3.2   The changes since last reported to the Board in December are highlighted in red which are only changes to some of the narrative in the mitigating actions.

4   RISK ANALYSIS

4.1   The College Strategic Risk Register is a key part of the College's risk management framework

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 and the financial implications are detailed within the financial risks section of the College Strategic Risk Register. The College also submits its Risk Register to GCRB who review the Risk Registers of the three Glasgow Colleges as well as having their own Risk Register.

6 HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT?

6.1 N/A

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER INCL. COVID 19 IMPACTS							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 23rd February 2021						
				Score Before Mitigating Actions					Score After Mitigating Actions						
Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Risk Ranking after mitigating actions	Risk Timing - Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
Financial Risks															
F1	**Failure to achieve surplus targets for commercial activity/Failure to achieve/maintain planned levels of non-SFC income**	Financial / COVID impacts	Theme 2 and 5 - Partner of Choice and Financial Resilience through Operational Excellence	Assistant Principal International and Business Development	5	5	25	i) Previous ambitious commercial income/surplus growth plan now in recovery plan stage for 2020/21 and to rebuild for future years by each sector area based on medium and long term impacts following COVID 19 virus. ii) Regular monitoring between Business Development Unit, External Funding Unit and Faculty Management of commercial activity/non-SFC activity and future replacement activity will be identified as far as can be estimated however significant impacts ~~likely~~ through 2020/21 at least. iii) Pipeline of activity being re-established as much as possible based on on line or on site delivery iv) FWDF key element of total activity and increasing based on recent funding announcements v) Greater use of digital marketing to promote course areas as effectively as possible vi) Costing templates completed for all commercial activity. In year staff costs transfers of permanent staff costs. ~~ongoing~~ vii) Increased engagement and marketing effort during COVID to try to maintain as much of business as possible and to open and grow new income streams e.g. for retraining. viii) Spread of activity across a range of activity areas to reduce risk of one large contract failure to overall surplus. ix) Review and develop market opportunities through business development strategy and growing new markets. x) Keep informed of constitutional change implications of Brexit and impact on non-SFC activity for the College. Involvement in College sector Brexit forum. xi) Continued work with key partners to ensure successful projects delivered and funding maintained as much as possible.	5	5	25	F1	Short	25	No change
F2	**Failure to reduce College cost base on managed basis to meet requirements of the three year financial forecast**	Financial/ Organisational/ COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	Principal/ Vice Principals	5	5	25	i) Financial plan prepared which shows required cost reductions based on anticipated income reductions due to COVID impacts. ii) Cost reduction plan being implemented which requires reduction in staff levels and significant cuts in non-staff budgets across the College where possible. VS Reductions and academic management restructure now being implemented to later timescales. iii) Process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes. iv) Plan had first staff ~~restructure area change~~ from October 2019 and through use of ~~current~~ VS scheme ~~and variation to scheme~~ with required agreement with GCRB and SFC. v) ~~Successful bid Application~~ to GCEF for additional funding support from November 2020. vi) Discussion on future potential changes being taken forward including academic management restructure. vii) Zero based budgeting ~~from~~ for 19/20 onwards for non-staff costs.	4	5	20	F2	Medium	20	No change
F3	**Failure to achieve contracted overall teaching delivery targets for any key partner (SFC/SDS/ESF)**	Financial/ Organisational/ COVID impacts	Theme 2 and 3 - Partner of choice and Unrivalled Student Experience	Vice Principal - Curriculum & External Relations	5	4	20	i) Annually plan and deliver portfolio to required quality standards, ensuring appropriate recruitment, and improved retention 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) Focussed support for students to deliver student experience and to ensure stated teaching activity targets are met. iv) Closely monitor tuition fees income to assess potential COVID impacts on income iv) Work closely with relevant partners to ensure programmes implemented as planned v) Aim to ensure annually 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. Again significant COVID impacts on ongoing basis.	4	4	16	F3	Short	16	No change
F4	**Failure to be able to fund the proposed VS scheme**	Financial/ Organisational	Theme 5 - Financial Resilience through Operational Excellence	Principal /Vice Principals	4	5	20	i)Financial plan prepared and FFR which show recovery after VS scheme and financial sustainability plan implemented ii) Discussions within Glasgow Colleges Regional Board 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) If VS scheme not able to be achieved will have to move to compulsory redundancy action ~~iv) Ensure stated teaching activity targets are met re SFC requirements~~	3	5	15	F4	Medium	15	No change
F5	**Adverse Funding changes in 2020/21(SFC/SDS/ ESF)**	Financial / COVID Impacts	Theme 5 - Financial Resilience through Operational Excellence	Principal/ Vice Principals	4	5	20	i) Financial plans developed by College Senior Leadership and monitored within framework of available activity 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 2020/21 being monitored with blended/ on line activity where possible. ii) Continue to aim to inform and influence funding allocations through Principals' Forum, Glasgow Colleges Regional Board, MSPs, and other appropriate bodies. ~~SFC funding allocation for 2020/21 confirmed.~~ iii) Work with Colleges Scotland and Scotland's Colleges Partnership on lobbying regarding impact on ESF funding and development of future alternative resources. Closely monitor ESF delivery levels and suitable record keeping. iv) Projects progressed to address priority items as per College Capital masterplan based on affordability. v) College working to achieve Flexible Workforce Development Fund target levels however this was impacted by COVID 19 arrangements and number of the related areas now moved to on line delivery.	3	4	12	F5	Short	12	No change

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Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	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 cyber attack or fraud	Organisational/ COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	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. Many systems cloud based and using remote desktop for staff to access files while home working. Delivered laptops and wireless devices to staff and students who need them within available resources. 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. Cyber essentials plus status achieved. vii) Web filtering technology in place and uninterruptable power supply in place. viii) Fraud response plan in place	4	4	16	O1	Medium	16	No Change
O2	Failure in any area of College data management processes	Organisational/ Reputational/ COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development & Vice Principal- Curriculum & External Relations	4	5	20	i) Ongoing monitoring by ICT of any potential systems being targetted ii) ICT backup procedures and Disaster Recovery planning iii) Data protection officer in place who has set up processes for the College for any potential data breaches. iv) Document retention scheme in place for all key record types v) Member of JISC Information Security service which provides information on data management and any sectoral updates. vi) ICT backup procedures and Disaster Recovery planning. Penetration testing exercise completed. Cyber essentials plus status achieved. vii) Web filtering technology in place viii) Homeworking guidance in place for staff	4	4	16	O2	Medium	16	No change
O3	Failure to achieve acceptably high standard quality of teaching delivery and support for students and suitable student experience	Organisational/ Financial/ COVID impacts	Theme 1 & 3 - Inspirational Learning & Teaching & Unrivalled Student Experience	Vice Principal - Curriculum & External Relations	5	5	25	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. College staff training programme and E learning team support staff in new blended learning needs and updating course materials. 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) Deployment of digital resources to areas of need to assist in delivering blended learning approaches as well as the enhanced use of the VLE vi) Development of classroom observation protocol as intimated in national bargaining vii) Make efficiencies in business processes to deliver quality of services viii) Monitor feedback from student focus groups on student experience ix) Enhance the monitoring of a range of KPI data on an ongoing basis to quickly identify any emerging negative trends in student performance.	4	4	16	O3	Medium	16	No change
O4	Negative impact on employee relations (e.g. national bargaining, industrial action, local consultation)	Organisational / Reputational	Theme 4 - Employer of Choice	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) COVID 19 related communication sent regularly to all staff from the Principal and union involvement in risk assessment discussions 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. vii) Ensure transparency of consultation process to maximise opportunities for enhanced communications with Trade Unions	3	5	15	O4	Short	15	No change. Academic management structure timing delayed except for VS leavers.
O5	High Impact Disaster for College e.g. fire, long term power loss	Organisational/ COVID impacts	Theme 5 - Financial Resilience through Operational Excellence	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.	3	4	12	O5	Medium	12	No change

Risk Ref	Risk Description	Risk Category	Link to Strategic Plan Themes	Risk Owner	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Risk Ranking after mitigating actions	Risk Timing - Short / Medium/ Long Term	Risk Score at last report to the Board	Risk Increasing/ Decreasing/ No Change
					Score Before Mitigating Actions				**Score After Mitigating Actions**						
O6	**Failure to achieve a sustainable fit for purpose College estate**	Organisational/ Financial	Theme 1 & 5 - Inspirational Learning & Teaching& Financial Resilience through Operational Excellence	Vice Principal - Resources & College Development	4	4	16	i) Capital masterplan in place and related to estates condition survey. Funding for very high priority items allocated by GCRB to College. ii) Work with GCRB and SFC to ensure fully informed of estates requirements. iii) Estates Strategy Review completed iv) Need to plan within very tight resources due to financially challenging budget and items will be rephased as required. v) Plans for projects for use of the estates high priority maintenance funding vi) Monitor use of College estate as result of COVID impacts and updated cleaning regime in place.	3	3	9	O6	Long	g	No change
O7	**Failure to recruit and retain an appropriately skilled and effective workforce**	Organisational/ Reputational	Theme 1 & 4 - Inspirational Learning & Teaching & Employer of Choice	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) Managers work with their staff to consider any enhancements to skillsets and access to training e.g. webinars. General risk across staff in new levels of home working. vi) Need to manage to retain appropriate staff through challenge of restructures	2	4	8	O7	Medium	8	No change

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as at 23rd February 2021

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	Governance Risks														
G1	**Failure to comply with Health and Safety and Safeguarding requirements**	Organisational/ COVID Impacts	Theme 1 & 5 - Inspirational Learning & Teaching& Financial Resilience through Operational Excellence	Assistant Principal HR	4	5	20	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) Safeguarding officers and safeguarding forum on each campus iii) COVID related operating arrangements discussed at SLT. iv) Health and Safety Officers working across the three campuses and ensure annual cycle of health and safety audits are completed v) Regular reporting on Health and Safety to Organisational Development Committee as part of their remit requirements vi) Full review of Health and Safety Policy and Procedures being undertaken	3	5	15	G1	Short	15	No change
G2	**Failure to meet all legislative and regulatory requirements and/or recommended guidance**	Governance/ Reputational/ COVID Impacts	Theme 2, 4 & 5 - Partner of choice, Employer of Choice, & Financial Resilience through Operational Excellence	Principal/ Clerk to the Board	4	5	20	i) Work within roles, responsibilities and legal implications of Legislation and associated related guidance. ii) 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. iii) Close involvement in ongoing discussions on COVID 19 implications with SFC and representative forums to contribute towards sector input to seek support for current and future resultant challenges 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 in ensuring meet all requirements. vi) Modern Slavery statement in place vii) Quality audit process in place and DELTA project delivering greater levels of blended learning with staff viii) Seek legal advice as required. ix) Data Protection Officer in place to advise on General Data Protection Regulation/ Data Protection matters.	3	4	12	G2	Medium	12	No change
G3	**Failure to recruit, train and retain an appropriately experienced Board of Management**	Governance	Theme 1, 2, 3, 4 & 5 - inspirational Learning & Teaching, Partner of Choice, Unrivalled Student Experience, Employer of Choice, & Financial Resilience through Operational Excellence	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. 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) Board effectiveness review completed and being updated iv) Induction provided for all new Board members. v) Ensure Board undertake an ongoing programme of training to meet CPD needs. vi) Board member handbook in place and an annual review/update to be undertaken.	2	3	6	G3	Medium	6	No change