

# **Audit Committee**

**Wednesday 23 November 2022 at 4.30pm  
Boardroom, Langside Campus**

## AUDIT COMMITTEE

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The Thirty-fifth meeting of the Audit Committee will be held on Wednesday 23 November 2022 at 4.30pm (Langside Campus).

### A G E N D A

<b>22.49</b>	Welcome and Apologies			D Watt
<b>22.50</b>	Declarations of Interest			D Watt
<b>Minutes of Previous Meeting</b>				
<b>22.51</b>	Draft Minute of the Audit Committee meeting 28 September 2022	P	D	D Watt
<b>22.52</b>	Matters Arising – Action Grid	P	D	D Watt
<b>Items for Discussion/Decision</b>				
<b>Systems of Internal Control</b>				
<b>22.53</b>	Final Internal Audit Annual Report 2021/22	P	D	Henderson Loggie
<b>22.54</b>	Draft Annual Report from Audit Committee to Board of Management	P	ND	J Thomson
<b>Financial Reporting</b>				
<b>22.55</b>	Draft Annual Financial Statements for year ending 31 July 2022	P	ND	T Elliott
<b>22.56</b>	Key Accounting Judgements	P	D	T Elliott
<b>22.57</b>	Draft External Audit Annual Report for year ending 31 July 2022	P	ND	Azets UK
<b>22.58</b>	2021/22 Student Activity Data Audit Report	P	D	Henderson Loggie
<b>22.59</b>	2021/22 Student Support Funds Audit Report(s)	P	D	Henderson Loggie
<b>Governance and Risk Management</b>				
<b>22.60</b>	College Strategic Risk Register	P	D	J Thomson
<b>22.61</b>	Climate Change Action Plan Update	P	D	J Thomson
<b>22.62</b>	Cyber Security Risks	P	ND	S Renton
<b>Items for Information/Noting</b>				
<b>22.63</b>	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
<b>22.64</b>	Strathclyde Pension Fund Actuarial Valuation Report July 2022 – Accounting Assumptions	P	ND	T Elliott

## AUDIT COMMITTEE

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<b>22.65</b>	Audit Committee Schedule of Work 2022/23 and Remit	P	D	K Mavor
<b>22.66</b>	Private Meeting with Internal and External Auditors	V		D Watt
<b>22.67</b>	Any Other Business			

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	23 November 2022
<b>Paper Title</b>	Final Internal Audit Annual Report 2021/22
<b>Action</b>	For discussion
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	22.53
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to submit to the Committee for discussion the Internal Audit Annual Report for 2021/22.

**2. ACTION FOR THE COMMITTEE**

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

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 Following a regional collaborative procurement exercise in July 2021 Henderson Loggie were re-appointed as internal auditors of the College for the period 1 August 2021 to 31 July 2024 with an option to extend for a further 24 months.
- 3.2 As part of the internal audit activity, the auditor is required to provide a summary of the work undertaken in the closing financial year which provides an overview of the work undertaken including their conclusions and recommendations.
- 3.3 As well as summarising the internal audit work completed during the year, Henderson Loggie have provided their overall opinion on page 2 of the report which concludes that the College has adequate and effective arrangements for risk management, control and governance and proper arrangements are in place to promote and secure value for money. This is based on the work undertaken in the year and in the previous years since initial appointment.
- 3.4 All of the internal auditor's work conducted in 2021/22 assessed systems as either 'Good' or 'Satisfactory' and provided the unqualified as indicated above however they did highlight a point of exception within the Education Maintenance Allowance (EMA) audit completed as part of their year-end returns audit work. The reservation made in their Auditors' Report for the EMA Return related to an over-claim in 2021/22 of £2,040 and did not impact on their overall internal audit opinion of an unqualified audit opinion.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 The Internal Audit Annual report for 2021/22 from Henderson Loggie is attached to this paper as Annex No 22.53A.

**5. RISKS**

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

**6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

- 6.1 Not applicable.

# Glasgow Clyde College

## Annual Report to the Board of Management and Principal on the Provision of Internal Audit Services for 2021/22

Internal Audit report No: 2022/11

Draft issued: 15 November 2022

Final issued: 16 November 2022



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## Annual Report and Opinion

### Introduction

- 1.1 We were re-appointed in July 2021 as internal auditors of Glasgow Clyde College ('the College') for the period 1 August 2021 to 31 July 2024, with a College option to extend for a further 24 months. This report summarises the internal audit work performed during 2021/22.
- 1.2 Following our re-appointment, a Strategic Plan was formulated, covering the three-year internal audit cycle from 2021 to 2024. The preparation of the Strategic Plan involved dialogue with management and a review of various College documents, previous internal audit reports and the College's Strategic Risk Register. The Audit Committee discussed the first iteration of the Strategic Plan at its meeting on 29 September 2021, and this was subsequently approved at the Committee meeting on 24 November 2021.
- 1.3 The internal audit work undertaken in the year followed the agreed outputs set out in the Strategic Plan for 2021/22.
- 1.4 The reports submitted for the 2021/22 audit plan are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3.
- 1.5 An analysis of time spent against budget is at Section 4.

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

- 1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
  - Confirm our independence;
  - Provide information about the year's activity and the work planned for next year in this report; and
  - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
  - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
  - Ensuring compliance with best professional practice, in particular the PSIAS;
  - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
  - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
  - Annual completion of a checklist in May to confirm PSIAS compliance.
- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted in March 2019, when we were part of the MHA network, included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.



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

- 1.9 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in April 2022, confirms that our service is independent of the College and continues to comply with the PSIAS.

## Significant Issues

- 1.10 All work conducted in 2021/22 assessed systems as either 'Good' or 'Satisfactory' and provided an unqualified audit opinion on College returns with the exception of the Education Maintenance Allowance (EMA) audit, where there was a reservation made. There were no significant issues identifying major internal control weaknesses arising from our internal audit work. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues. The reservation made in our Auditors' Report for the EMA Return related to an over-claim in 2021/22 of £2,040 and does not impact our overall internal audit opinion.

## Opinions

- 1.11 In our opinion, the College has adequate and effective arrangements for risk management, control, and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2021/22 and in previous years since our initial appointment.



## Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2022/01	Annual Plan 2021/22	N/A	-	-	-	-
2022/02	Student Recruitment and Retention	Good	2	-	-	2
2022/03	Staff Development	Satisfactory	-	-	-	-
2022/04	Debtors and Income	Good	-	-	-	-
2022/05	Business Development	Good	-	-	-	-
2022/06	Teaching Staff Utilisation BPR	N/A	-	-	-	-
2022/07	Teaching Space Management / Room Utilisation BPR	N/A	-	-	-	-
2022/08	Follow Up Reviews	N/A	4 recommendations required further action	-	-	4
2022/09	Credits Audit	Audit opinion unqualified	-	-	-	-
2022/10	Student Support Funds	FE – unqualified HE – unqualified, observation made EMA – reservation made	-	-	-	-



Overall gradings are defined as follows:

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

Recommendation grades are defined as follows:

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



## Summary of Results and Conclusions

### 2021/01 – Annual Plan 2021/22

#### Final Issued – February 2022

The purpose of this document was to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2022. The plan was based on the proposed allocation of audit days for 2021/22 set out in the Internal Audit Strategic Plan 2021 to 2024, which was presented to the Audit Committee and approved at its meeting on 24 November 2021.

The outline scope and objectives for each audit assignment to be undertaken during 2021/22, together with the proposed audit approach, were arrived at following discussion with a range of senior managers to prepare the initial draft which was then reviewed by the Principal, Deputy Principal and Vice Principal Resources and College Development. The outline scopes were finalised after discussion with responsible managers in each audit area.



## 2022/02 – Student Recruitment & Retention

Final Issued – February 2022

Overall Grade: Good

Taking account of the regional context, we conducted a review of the adequacy and effectiveness of the processes and procedures for managing and controlling student recruitment and retention, covering the role of Student Services, Marketing, Student Records, and Curriculum Areas. This included a review of early warning indicators to flag areas where recruitment targets are not being met, or where students are at risk of disengaging from their learning

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

### Strengths

- There were robust arrangements for the oversight of student recruitment and retention at a governance level, with formal management groups and business as usual activity monitored within curriculum areas;
- There was a dedicated management group, the Curriculum Assistant Principal (CAP) Meeting, providing central review of the status of recruitment, credit targets and retention. The group followed a set agenda and was attended by senior management, curriculum management and support teams, where necessary;
- Curriculum areas worked closely with Admissions and had a dedicated Marketing Advisor to support the advertising of courses that were not achieving targets;
- The College had systems and reporting established to support the review of the status of admissions and enrolment. The Credit Monitoring Report was shared weekly by MIS with Curriculum Managers who could then respond to courses at risk by issuing requests for external advertising with Marketing;
- Curriculum areas had a key role in 'Keeping Warm' activities as part of the recruitment and enrolment process and were involved in piloting new initiatives during the 2021/22 academic year;
- The College had progressed a Research and Development Programme (RDP) between January 2019 and June 2021, which had supported staff through a recent management restructuring and the uncertainty brought about by the COVID-19 pandemic;
- Student numbers and recruitment requirements were set based on ROA and SFC credit target levels that were monitored by Curriculum Managers, CAPs, Marketing, Admissions, the Vice Principal of Quality and Performance and at the CAP Meetings;

The specific objectives of this audit were to obtain reasonable assurance that:	
1. There is appropriate senior management and Board committee oversight, including monitoring and reporting of information on student applications and retention rates against targets to identify areas of poor recruitment and retention, and identify possible actions.	Good
2. Clear roles and responsibilities have been established that foster accountability for student recruitment and retention.	Good
3. There is an agreed student recruitment and retention strategy taking into account: <ul style="list-style-type: none"> <li>• College strategic objectives, the Regional Outcome Agreement and Scottish Funding Council (SFC) outcomes;</li> <li>• agreed student recruitment and retention targets;</li> <li>• equal opportunities;</li> <li>• widening participation;</li> <li>• admissions policy.</li> </ul>	Good
4. An annual student recruitment plan is in place to define and coordinate recruitment activity including a recruitment lifecycle. Recruitment / promotional activities are: <ul style="list-style-type: none"> <li>• planned;</li> <li>• activities are designed to be economic, efficient, and effective;</li> <li>• underpinned by recruitment data and market intelligence;</li> <li>• coordinated;</li> <li>• reviewed, monitored, and evaluated.</li> </ul>	Good



2022/02 – Student Recruitment and Retention (Continued)

**Strengths (Continued)**

- The College had updated its agenda for equality in its New Equality Outcomes Report 2021- 2025. This report aligned each of the five College's equality outcomes to that of the ROA, the Public Sector Equality Duty, and had set key milestones to evidence progress and how they would be measured in line with good practice. The College also undertook a significant number of widening participation initiatives;
- All marketing activity was centralised through the Marketing Team to provide consistency in external messaging. The College's marketing strategy took advantage of numerous channels and media outlets to promote the College and individual courses. There were regular reviews undertaken on the outcomes achieved from marketing activity, and annual reporting on return on investment to the CAP Meeting and SLT;
- The College had appropriate systems in place for monitoring red flags to retention via MIS Data Monitor and Unit-E Columbus;
- There were appropriate mechanisms to capture the reasons for student withdrawal. A study completed by the Deputy Principal and reported to SLT in December 2021 noted that commonly assumed reasons for students drop out ('financial reasons', 'caring responsibilities' or for 'digital access' reasons) were incorrect. Instead, the primary reasons for withdrawal were 'dissatisfaction with the course or course content' (29%); 'physical or mental health' (25%) and 'left to take up employment' (23%). Recommendations from the report were being taken forward at the time of our audit;
- Curriculum staff had one day per week remittance for CDP. There was also support provided to staff via the RDP Team who reviewed methodology for interviewing or supporting students through webinars, group sessions or one to one support;
- Arrangements for handling complaints were in line with SPSO requirements.

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





### Report No 2022/02 – Student Recruitment and Retention (Continued)

#### **Weaknesses**

While no control weakness were identified, we noted the following opportunities for enhancement which would strengthen existing arrangements:

#### **Opportunities for Enhancement**

- An internal student communications strategy should be developed, with input provided by the Marketing Team, to ensure common messaging and to provide more joined-up messaging between Curriculum areas and Student Support. Consideration should also be given to a review of the optimal way of communicating key activity to students studying remotely when planning internal communications, such as using WhatsApp / text messaging (where appropriate); and
- A data analytics tool, such as Power BI, should be considered for use by curriculum areas to support the analysis of risk reporting on student attainment and retention.



### Report No 2022/03 – Staff Development

This audit considered whether the College is making best use of its staff and developing their skills and expertise to meet the current and future needs of students and other stakeholders. The review had a specific focus on training and personal development planning.

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

#### Strengths

- The College had a comprehensive induction process in place for staff as well as many additional training opportunities. An annual program of training was designed and arranged by Organisational Development for staff to attend and additional training could be requested by staff at any time;
- The College had a robust process for evaluating its training using two evaluation surveys that were automatically sent to staff through iTrent. The first was sent immediately following any learning and development activities and the second three months after. The effectiveness of any training was also considered by staff and their line manager during the Personal Development Plan (PDP) process;
- The College's Strategic Plan was considered by Organisational Development during the annual planning of learning and development opportunities. Departmental and team objectives were considered during PDP meetings;
- An Organisational Development Committee was in place and met three times per year;
- The PDP process was a systematic way to evaluate staff development needs and agree on mechanisms and timelines for addressing these needs. Comprehensive guidelines were in place for line managers and staff to assist them with this process. The College had recently been working with a consultant to move this process on to iTrent which would assist Organisational Development in extracting and using PDP data to identify development needs; and
- There were a number of programs available that aimed to enhance and maximise the skills and knowledge of staff including the Leadership and Management Development Programme, 3 Stage Professional Pathway for Lecturers and the Professional Development Sponsorship Procedure.

Final Issued – February 2022

Overall grade: Satisfactory

The specific objectives of this audit were to obtain reasonable assurance that:	
1. The organisation's approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge gaps	Good
2. The organisation has a systematic approach to evaluating its training to ensure that it is achieving the desired impact	Good
3. There is a systematic approach for translating business objectives into actions / tasks for members of staff	Satisfactory
4. A systematic approach is utilised to communicate personal objectives to staff	Satisfactory
5. A systematic process is used to evaluate staff development needs and to agree on mechanisms and timelines for addressing these development needs	Satisfactory
6. There is a systematic approach for ensuring that the College makes full use of the skills and knowledge of its staff	Good
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>





### Report No 2022/03 – Staff Development (Continued)

#### **Weaknesses**

- We noted that PDP completion rates in the last three years had been very low at less than 25% for both lecturing and support staff. The Organisational Development Committee had already set an objective for these rates to be increased. The impact of the pandemic had also been taken into account by the College in the last two years and therefore PDP expectations had been relaxed. The College was in the process of moving PDP records from a mainly manual system, using Microsoft word, to iTrent. No recommendations were raised in our report given the action already being undertaken by the College.



### Report No 2022/04 – Debtors and Income

Final Issued – February 2022

Overall grade: Good

This audit focused on the systems of internal control in place within the College in relation to commercial income generating activities, education contracts, and other income. In addition, debt management and recovery procedures were also reviewed.

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

#### Strengths

- The Finance Team were responsible for managing the income and debtor processes and use the finance system, Technology One, which centralised the processes and allowed an audit trail to be retained against each student account that was linked to Unit-E, the student information database;
- There were robust procedures documented for issuing sales invoices from commercial and student income streams that were being adopted in practice;
- Credit notes were appropriately allocated and approved in line with delegated authority.
- Aged debt processes were established and documented by Finance. It was noted that debt recovery agencies were not employed although this was a result of the continuing COVID-19 pandemic and circumstances that result in students leaving courses, such as unemployment; and
- Write off / bad debt was reviewed as part of the end of year process. The ongoing COVID-19 pandemic had impacted on debt recovery levels. In financial year 2020/21, a total of £48,000 in student debt was written off. Our walkthrough of arrangements confirmed that all write off approvals were in line with the College's Financial Regulations and that audit trails were retained for any individual student debt written off above the £3,000 threshold which required to be reported annually to the Scottish Funding Council (SFC) through the Glasgow Colleges Regional Board (GCRB) in line with the GCRB Financial Memorandum.

#### Weaknesses

- No control weaknesses were identified from the work conducted.

The objective of our audit was to obtain reasonable assurance that:	
1. Invoices / claims are raised promptly in respect of income due to the college.	Good
2. Credit notes are appropriately authorised before issue.	Good
3. Adequate debt management and recovery procedures are in place and are consistently followed in practice.	Good
<b>Overall Level of Assurance</b>	<b>Good</b>



### Report No 2022/05 – Business Development

This audit considered the key risks in relation to the College's commercial (non-SFC funded) activities.

The main objective of this audit was to establish whether procedures in place within the College are sufficient to maximise income generation and margin from commercial (non-SFC) activities, which reflects the true cost of College input.

The table opposite notes secondary objectives for this review and records the results.

#### Strengths

- The College had strategic and operational planning processes in place covering academic / financial years 2021-25. An annual portfolio for commercial and other services and an annual action plan were produced prior to each academic year. It specified how the overall College aims and funding targets in the strategy would be addressed in the forthcoming year. The annual portfolio was developed for each curriculum area and approved by the Senior Leadership Team (SLT);
- The longer-term and annual (incorporated into the College's annual budget) commercial targets were approved by the Board of Management through the Finance and Resources Committee (FRC) and ratified by the Board. The monitoring and supporting mechanisms for the College's business development process were determined within the Commercial Strategy and implemented in practice: monthly monitoring of the achievement of the financial targets was undertaken by the SLT through reports provided by the Assistant Principal International and Business Development;
- A costing template was completed for all commercial courses developed in each Faculty. Discussions on margin were held at the FRC and the Board of Management level. For each activity, the decision on running courses was based on consideration of a set of essential and desirable criteria, evidenced within the templates;
- Adequately detailed management information was produced on a regular basis to the relevant management group (SLT) and governance body (FRC) ahead of each meeting to provide sufficient time to consider reports and updates;

Final Issued – May 2022

Overall grade: Good

The specific objectives of this audit were to obtain reasonable assurance that:	
1. An effective strategic and operational planning process has been established	Good
2. An appropriate management and support structure has been put in place to identify and promote commercial opportunities and measure performance against planned targets	Good
3. There is effective pricing in the market place, with full cost recovery as the target and careful consideration being given to activity which does not meet this target.	Good
4. Management information is adequate and easily accessible to all relevant staff	Good
5. There is regular review of activities by the Board and its committees	Good
6. Feedback is sought from customers and acted upon	Good
7. Appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance	Good
8. Adequate arrangements have been put in place to prevent and respond to external claims against the College for breach of contract	Good
<b>Overall Level of Assurance</b>	<b>Good</b>



### Report No 2022/05 – Business Development (Continued)

#### **Strengths (Continued)**

- The Business Development Unit regularly reviewed the income against targets and requested Faculties and Marketing to support their efforts to make more income in other areas with replacement activity, where necessary. The usual tactical approach to handling threats of non-achievement of targets was to identify other areas where the loss could be replaced, so that the College made its target overall;
- The intellectual property ownership was determined within the relevant employment contracts and the Terms and Conditions for commercial teaching contracts as a sufficient mitigating action to manage risks to the intellectual property rights; and
- The College had an up-to-date Professional Indemnity cover in place to manage the risk of financial loss resulting from external claims for breach of contract. Additionally, the Terms and Conditions for commercial teaching contracts contained relevant clauses preventing external claims in a range of circumstances.

#### **Weaknesses**

- Our audit did not identify any significant control weaknesses.



### Report No 2022/06 – Teaching Staff Utilisation Business Process Review

Final Issued: May 2022

Overall grade: N/A

The scope of this assignment was to conduct a business process review of the systems in place for Teaching Staff Utilisation to identify opportunities for improvement and facilitate the agreement of areas of potential overall process improvements. This review was conducted in conjunction with the business process review on Space Utilisation (Internal Audit Report No. 2022/07).

The specific objectives of the review were to ensure that:

- The anticipated outcomes for all internal stakeholders from the timetabling and staff utilisation processes are clearly defined and connect to the staffing budget;
- The value of services provided as part of the timetabling and staff utilisation processes are quantified from a student perspective and from the perspective of external stakeholders (e.g., compliance with SFC Credits and Student Support Funds guidance);
- The steps in the value chain are identified;
- Steps which do not add value are identified with a view to eliminating them;
- Steps that create value occur in tight sequence and are reflected in an efficient and effective timetabling and staff allocation modelling process; and
- Arrangements are in place to deliver consistency in the timetabling and staff utilisation processes by embedding any agreed revisions in updated operating procedures for the College.

The business process review identified several areas for investigation or improvement. All the identified actions were designed to enhance efficiency and effectiveness and no control issues were identified during our review that would subject the College to material or significant risk.

The high priority areas for investigation or improvement noted during the review (from the five improvement points identified) were:

- Without a standardised process for information sharing, management reported it was a challenge to accurately review workforce capacity compared to demand and monitor actual teaching hours to those planned. For example, discussions with Curriculum Managers noted workforce planning was inconsistent. Some Curriculum areas, like Computing, had developed their own tools to track workforce utilisation, whereas other areas were tracking this manually. Whilst an improved digital solution should be considered, the processes for information tracking and sharing and roles and responsibilities for workforce modelling should be better defined. This should be documented in a procedure that is communicated to all stakeholders involved. A digital solution should also be considered that will collate workforce utilisation information from the various information sources into one reporting tool, such as Power BI.
- The process around the completion and submission of timesheets by staff should be enhanced, and a digital solution explored. The standards around completing timesheets should be emphasized to all Curriculum staff, including accountabilities for timesheets not being completed or submitted on time.





### Report No 2022/07 – Teaching Space Management / Room Utilisation Business Process Review      Final Issued: May 2022      Overall grade: N/A

The scope of this assignment was to conduct a business process review of the College's current procedures for the utilisation of teaching facilities with a view to identifying and removing inefficiency in space usage and potential waste from the current processes and proposing procedural improvements. Potential improvement areas were assessed together with outputs from our business process review on Teaching Staff Utilisation (Report Number 2022/06).

The specific objectives of the review were to ensure that:

- The College is aware of how space is currently being utilized in each campus;
- The time-tabling process takes sufficient cognisance of space utilisation;
- Efficient use is being made of a room allocation model;
- There are appropriate monitoring and reporting frameworks in place to ensure that allocated space is utilized effectively;
- The College is considering space utilisation in terms of opportunities for a hybrid approach in teaching (where such an approach is feasible and desirable); and,
- Future teaching space requirements have been assessed and have been aligned to future delivery models and reflected within the financial plan.

The review identified several areas for investigation or improvement. All the identified actions were designed to enhance efficiency and effectiveness and no control issues were identified during our review that would subject the College to material or significant risk.

The high priority areas for investigation or improvement noted during the review (from the seven improvement points identified) were:

- There was an established approach for space utilisation; however, it required review and updating. This approach should therefore reflect the standards for teaching room allocations and bookings. For example, the arrangements for assessing teaching space needs and allocating teaching space to curriculum areas, room conflict resolution, booking of multi-use space such as lecture space or examination space, or booking of centralised spaces for teaching purposes. The approach should also document the arrangements for change requests in rooms allocated as the curriculum evolves, such as when teaching rooms allocated no longer meet the needs of changes in curriculum.
- The recently introduced Master Room Spreadsheet used to track teaching room bookings across the College was not being used as intended, despite training provided to Curriculum Managers and guidance documented. This was in part due to Curriculum Managers being new to their roles after the restructure in 2021. The use of the Master Room Spreadsheet also required time to embed. Curriculum Managers should be reminded to comply with the guidance on using the Master Room Spreadsheet and the information should either be consistent with Unit-e or be held in Unit-e.
- The process of timetabling was not consistent, often manual, and there was some duplication of effort as the timetabling process was prepared for each of the three blocks during the academic year and then transcribed into both the Master timetable and the Course Record Setup (CRS) form. A consistent approach to timetabling and tracking timetable changes should be developed with Curriculum Managers. The schedule of the timetabling to once per year should also be considered. Preparation time could also be factored into timetabling however this is not related to room locations.
- There should be a clear process for communicating timetables for blocks to students and staff, with a timeline for publishing timetables e.g., before the summer break for Block 1. Currently, communication of timetabling to students and staff varies for each Curriculum Manager. There also needs to be an agreed standard layout of timetables.



### Report No 2022/08 – Follow Up Reviews

Final Issued: September 2022

Overall grade: N/A

We carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2021/22 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2021/08 – Follow-Up Reviews 2020/21; and
- Internal Audit Report 2022/02 – Student Recruitment and Retention.

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

The College had made good progress in implementing the recommendations followed-up as part of this review with 4 (57%) of the 7 recommendations that were at or beyond their agreed completion dates being categorised as 'fully implemented'

Two recommendations (29%) were assessed as 'partially implemented' and one (14%) had been 'considered but not implemented'. This related to a recommendation in report 2021/04 - Payroll to give consideration to ensuring that, for future contracts, the payroll provider would provide an ISAE 3402 Controls Assurance report on an annual basis. The system was not being re-tendered at this stage and the current provider Midland HR provided costings for this, proposing it would be between £6k and £30k. The proposal was considered but ultimately it was deemed that the benefits would not match up to additional costs that would be incurred.

The recommendations that were 'partially implemented', together with those not past their agreed completion dates, will be subject to follow-up at a later date.

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



## Annual Internal Audit Report 2021/22

### Report No 2022/08 – Follow Up Reviews (Continued)

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2021/08 – Follow Up Reviews 2020/21	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	7	4	2	-	-	1
<b>Total</b>		<b>7</b>	<b>4</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>
2022/02 – Student Recruitment and Retention	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	-	-	2	-
<b>Total</b>		<b>2</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
<b>Grand Totals</b>		<b>9</b>	<b>4</b>	<b>2</b>	<b>-</b>	<b>2</b>	<b>1</b>





### Report No 2022/09 – 2021/22 Student Activity Data

Final Issued: November 2022

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

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to Credits Audit Guidance, COVID-19 related guidance at Annex D and the key areas of risk identified in Annex E.

Our report was submitted to the SFC on 11 October 2022. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance.
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements.

No issues were identified from our audit testing for 2021/22 that required a recommendation for improvement to be made.



### Report No 2022/10 – 2021/22 Student Support Funds

Final Issued: November 2022

We carried out an audit on the following fund statements for the 2021/22 academic year: Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return; Higher Education Discretionary and Childcare Fund; and Education Maintenance Allowance (EMA) Return.

The audit objectives were to ensure that:

- the College complies with the terms, conditions and guidance notes issued by SFC, the Student Awards Agency for Scotland and the Scottish Government;
- payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ending 31 July 2022 is in agreement with underlying records.

We were able to certify the FE Discretionary Fund, FE & HE Childcare Fund and Bursary Return, and HE Discretionary and Childcare Fund, and submit these to the appropriate bodies, without reservation.

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

A reservation was made in our Auditors' Report for the EMA Return. Total EMA maintenance payments of £263,790 were made by the College in the year-ended 31 July 2022 compared with £265,830 included in the monthly returns and year-end statement after adding back £960 deducted in the September 2021 monthly return to correct a 2020/21 over-claim. The difference of £2,040 relates to an over-claim in 2021/22, which will be adjusted by the College in the monthly return for October 2022.



## Time Spent - Actual v budget

	Report number	Planned days	Actual days feed	Days to fee at Nov 2022	Days to spend / WIP	Variance
<b>Student Experience</b>						
<i>Student recruitment and retention</i>	2022/02	5	5	-	-	-
<b>Staffing Issues</b>						
<i>Staff development</i>	2022/03	5	5	-	-	-
<i>Teaching staff utilisation BPR</i>	2022/06	5	5	-	-	-
<b>Estates and Facilities</b>						
<i>Space management / room utilisation BPR</i>	2022/07	6	6	-	-	-
<b>Financial Issues</b>						
<i>Debtors/ Income</i>	2022/04	5	5	-	-	-
<b>Commercial Issues</b>						
<i>Business Development</i>	2022/05	5	5	-	-	-
<b>Other Audit Activities</b>						
Credits Audit	2022/09	7	-	7	-	-
Bursary, Childcare and Hardship Funds Audit	2022/10	5	-	5	-	-
EMA Audit	2022/10	1	-	1	-	-
Management and Planning )		4	3	1	-	-
External audit / SFC )						
Attendance at Audit Committee )						
Follow-up reviews	2022/08	3	-	3	-	-
Audit Needs Assessment		2	2			
<b>Total</b>		<b>53</b> =====	<b>36</b> =====	<b>17</b> =====	<b>-</b> =====	<b>-</b> =====



## Operational Plan for 2022/23

- 5.1 Following our re-appointment as internal auditors for the period 1 August 2021 to 31 July 2024, a Strategic Plan was formulated, covering the three-year internal audit cycle from 2021 to 2024. The preparation of the Strategic Plan involved dialogue with management and a review of various College documents, previous internal audit reports and the College's Strategic Risk Register. The Audit Committee discussed the first iteration of the Strategic Plan at its meeting on 29 September 2021, and this was subsequently approved at the Committee meeting on 24 November 2021.
- 5.2 The annual operating plan for 2022/23 shows two changes to the allocation set out in the above Strategic Plan. Following discussion at the Audit Committee meeting on 25 May 2022 the proposed four-day review of Environmental Sustainability has been deferred to 2023/24 to allow more time for progress to be made on agreed planned activity in this area. In its place a five-day review of Student Fees and Contracts / Registry has been brought forward from 2023/24.



## Proposed Allocation of Audit Days

		Planned
	Category	22/23
		Days
<b>Reputation</b>		
<i>Publicity and Communications</i>	Gov	
<i>Health and Safety</i>	Gov	
<b>Student Experience</b>		
<i>Curriculum – VLE platform</i>	Perf	6
<i>Quality</i>	Perf	
<i>Student support (ELS) BPR</i>	Perf	
<i>Student recruitment and retention</i>	Fin/Perf	
<i>Student welfare – Duty of Care</i>	Perf	
<i>Student engagement / Students Association</i>	Gov	4
<b>Staffing Issues</b>		
<i>Staff recruitment and retention</i>	Perf	
<i>Staff development</i>	Perf	
<i>Payroll</i>	Fin	
<i>Teaching staff utilisation</i>	Perf / Fin	
<b>Estates and Facilities</b>		
<i>Building maintenance</i>	Fin/Perf	
<i>Estates strategy / capital projects</i>	Fin/Perf	
<i>Space management / room utilisation</i>	Perf	
<i>Asset / fleet management</i>	Perf	
<b>Financial Issues</b>		
<i>Budgetary control</i>	Fin	
<i>Student fees and contracts / registry</i>	Fin	5
<i>ESF funding</i>	Gov/Fin	
<i>General ledger</i>	Fin	
<i>Procurement and creditors / purchasing</i>	Fin	
<i>Debtors/ Income</i>	Fin	
<i>Cash &amp; Bank / Treasury management</i>	Fin	
<i>Fraud Prevention, Detection and Response</i>	Fin	
<i>Delivery of Efficiency Savings Plan</i>	Fin	



## Proposed Allocation of Audit Days (Continued)

	Category	Planned 22/23 Days
<b>Commercial Issues</b>		
<i>Business Development</i>	Fin/Perf	
<i>External Activities</i>	Gov/Fin/Perf	
<b>Organisational Issues</b>		
<i>Risk Management</i>	Perf	
<i>Business Continuity</i>	Perf	
<i>Corporate Governance</i>	Gov	
<i>Corporate Planning</i>	Perf	
<i>Performance reporting / KPIs</i>	Perf	5
<i>Partnership Working (incl. Regional Engagement)</i>	Gov/Perf	
<i>Equalities</i>	Gov	
<i>Environmental Sustainability</i>	Gov/Perf	
<b>Information and IT</b>		
<i>Cyber security</i>	Perf	5
<i>Data protection</i>	Gov	
<i>BYOD</i>	Perf / Fin	5
<i>FOI</i>	Gov	
<i>Systems development / implementation</i>	Perf	
<i>Digital / IT strategy implementation</i>	Perf	
<i>Licencing</i>	Perf	
<b>Other Audit Activities</b>		
Credits Audit	Required	7
Bursary, Childcare and Hardship Funds Audit	Required	5
EMA Audit	Required	1
Management and Planning )		5
External audit / SFC )		
Attendance at Audit Committee )		
Follow-up reviews		2
<b>Total</b>		50
		=====

## Key

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



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**Aberdeen** 45 Queen's Road AB15 4ZN  
**Dundee** The Vision Building, 20 Greenmarket DD1 4QB  
**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF  
**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100      **F:** 01224 327 911  
**T:** 01382 200 055      **F:** 01382 221 240  
**T:** 0131 226 0200      **F:** 0131 220 3269  
**T:** 0141 471 9870

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	23 November 2022
<b>Paper Title</b>	2021/22 Student Activity Data Audit Report
<b>Action</b>	Information
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	22.58
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to submit to the Committee for information the 2021/22 Student Activity Data Audit Report which has been produced by the College's Internal Auditors, Henderson Loggie.

**2. ACTION FOR THE BOARD**

- 2.1 Members of the Audit Committee are invited to note this paper.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 It is a requirement that an audit of student activity data is completed each year for every college after the end of the academic session to verify student activity data against the SFC target. The report contains no recommendations.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 2021/22 Student Activity Data Audit Report is attached at Annex 22.58A.

**5. RISKS**

- 5.1 There are no specific risks associated with this paper. This report corresponds with the Risk 2 and 3 in the College Strategic Risk Register.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

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



# Glasgow Clyde College

## 2021/22 Student Activity Data

**Internal Audit report No: 2022/09**

**Draft issued: 4 November 2022**

**Final issued: 4 November 2022**



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# Management Summary

## Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 16 August 2022, '*FES Return and Audit Guidance 2021-22*' requested submission by Glasgow Clyde College ('the College') of the FES return for session 2021/22, which includes the Credits data relating to College activity for the academic year 2021/22.

Guidance on completion of the 2021/22 return was issued by the SFC on 2 August 2021.

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

## Scope of the Audit

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

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to Credits Audit Guidance, COVID-19 related guidance at Annex D and the key areas of risk identified in Annex E.

## Audit Staffing

An Audit Director with 29 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by a Manager with 17 years' experience in the sector.

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

The total number of audit days was 6, split 1 day for the Audit Director and 5 days for the Manager.

## Audit Findings

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

- Introduction
- Systems and Procedures for Compilation of Returns
- Analytical Review

No issues have been identified from our audit testing for 2021/22 that required a recommendation for improvement to be made.

### Conclusion

Our report was submitted to the SFC on 11 October 2022. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance.
- adequate procedures are in place to ensure the accurate collection and recording of the data;  
and
- we can provide reasonable assurance that the FES return is free from material misstatements.

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

### Acknowledgments

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



# Management Summary

## 1. Introduction

### 1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 16 August 2022 sets out, at Annex E, the key areas of risk in relation to the preparation of the FES return. These are:

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

1.1.2 For academic year 2021/22 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, and obtaining explanations for significant variations by Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; the external data examined; and the main findings from our audit work. No errors were found during the course of the audit in the total Credits claimed and there were no prior year recommendations to be followed-up.

## 2. Systems and Procedures for Compilation of Returns

### 2.1 Introduction

- 2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.
- 2.1.2 The following tests were carried out for a sample of 15 courses selected from the UNIT-e system:
- a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance.
  - b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance.
  - c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance.
  - d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
  - e) Checked allocation of Credits to courses is in accordance with the Credits guidance.
- 2.1.3 For a total of 58 students selected from the above courses the following tests were carried out, where applicable:
- a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance.
  - b) Checked back to signed enrolment forms, or electronic equivalent, for the 2021/22 academic year.
  - c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled.
  - d) Checked to student attendance / engagement records and, for withdrawals (including a further sample of 15 full-time students who withdrew within two weeks after the Credits qualifying date), checked that the withdrawal date noted on the system was the last date of physical attendance; and
  - e) For students undertaking work experience ensured that the Credits value had been calculated in line with the Credits guidance.
- 2.1.4 The following tests were carried out by reviewing records for all College courses:
- a) Confirmed that there were no claims for more than one full-time enrolment per student for 2021/22 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established; and
  - b) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses.
- 2.1.5 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students we confirmed that College staff had verified the entitlement to benefit.
- 2.1.6 It was confirmed by the Head of MIS that the College is not involved in any collaborative provision and no such courses were identified during our audit testing. No further work was therefore required in this area.
- 2.1.7 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.



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

### 2.1 Introduction (continued)

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

## Analytical Review

- 3.1 The analytical review by Price Group for the current year, included at Appendix II of this report, showed significant variances in Price Groups 1 and 5. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:
- Price Group 1: decrease of 2,054 Credits due to under-recruitment and higher than expected early withdrawal rates. These issues impacted across the College but affected the Business & Finance and General Education sections in particular, which both had the majority of their activity in Price Group 1. Under-recruitment and withdrawal were affected by external pressures in 2021/22: job market conditions; increased intake to university after alternative assessment arrangements in previous years; as well as ongoing Covid-related disruption; and
  - Price Group 5: increase of 1,625 Credits due to some growth in provision and over-recruitment in three sections of the Access and Continuing Learning faculty, in particular: ESOL; but also Additional Support for Learning; and Employability Skills. Demand for ESOL provision in the Glasgow area is very strong and there was room in the College portfolio to deliver more ESOL due to conditions in other areas. Lower levels of ESOL have a high proportion of Price Group 5 activity, as does Employability Skills, and the Additional Support for Learning School which is almost all within Price Group 5.



## Appendix I – Copy of Audit Certificate

GLAS366/DA/STI

Glasgow Clyde College  
690 Mosspark Drive  
Glasgow  
G52 3AY

11 October 2022

Dear Sirs

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

We have audited the FES return which has been prepared by Glasgow Clyde College under SFC's Credit Guidance for colleges issued 2 August 2021 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 11 October 2022. We conducted our audit in accordance with guidance contained in the 2021-22 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

In our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements.

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

11 October 2022

Date FES returned: 7 October 2022





## Appendix II – Price Group Analytical Review 2020/21 and 2021/22 – Figures

Price Group	2020/2021		2021/2022		Variance	Variance
	Credits		Credits		Credits	%
1	19,090		17,036		(2,054)	(10.8)
2	70,288		70,622		334	0.5
3	21,670		21,702		32	0.1
4	2,011		1,959		(52)	(2.6)
5	11,602		13,227		1,625	14.0
	<b>124,661</b>		<b>124,546</b>		<b>(115)</b>	<b>(0.1)</b>

College Funded Target 2021/22:

129,328 Credits

The above target figure includes:

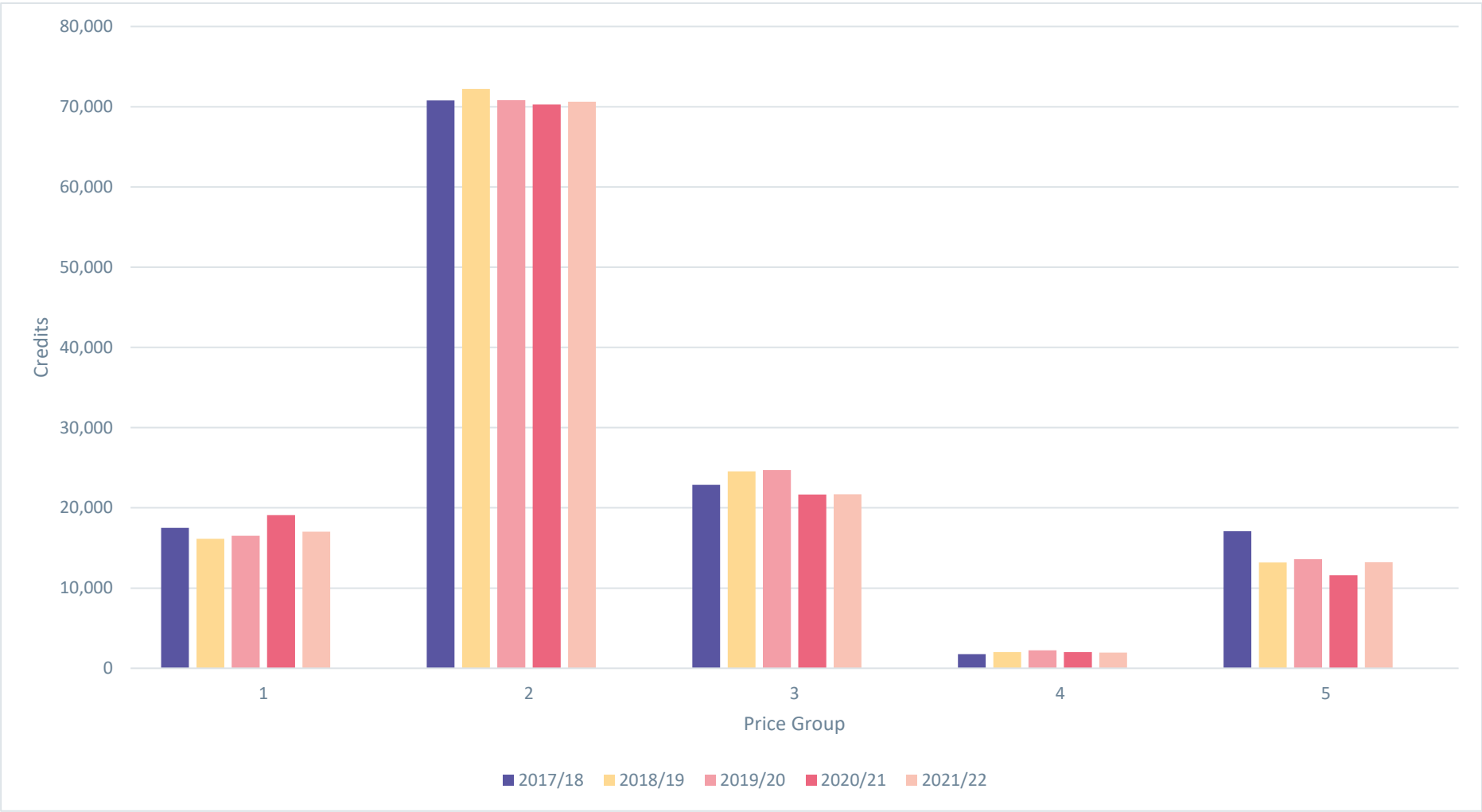
121,354 Core Credits, 672 Foundation Apprenticeships, 2,304 Deferred students and 4,998 ESF

Final claimed 2021/22:

124,546 Credits (including 121,354 Core Credits, 40 Foundation Apprenticeships and 3,152 ESF)



Appendix III – Price Group Analytical Review 2017/18 to 2021/22 – Graph



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**Aberdeen** 45 Queen's Road AB15 4ZN

**Dundee** The Vision Building, 20 Greenmarket DD1 4QB

**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF

**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100

**T:** 01382 200 055

**T:** 0131 226 0200

**T:** 0141 471 9870

**F:** 01224 327 911

**F:** 01382 221 240

**F:** 0131 220 3269

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	23 November 2022
<b>Paper Title</b>	2021/22 Student Support Funds Audit Reports
<b>Action</b>	Information
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	22.59A1, 22.59A2, 22.59A3, 22.59A4, 22.59A5, 22.59A6, 22.59A7, 22.59A8
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to submit to the Committee for discussion the 2021/22 Student Support Funds Audit Report and related signed returns to the Scottish Funding Council (SFC) and the Students Awards Agency for Scotland (SAAS). This report has been produced by the College's Internal Auditors, Henderson Loggie.

**2. ACTION FOR THE BOARD**

- 2.1 Members of the Audit Committee are invited to note this paper.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 There are four student support funds which Glasgow Clyde College administers on behalf of others and these are bursary funding, childcare funding, discretionary funding and educational maintenance allowances.
- 3.2 The student support funds represent a substantial amount of funding which is allocated to students by the College on behalf of various bodies following their relevant guidance and national policies. Each of the funds needs to be fully accounted for and audited for each academic year. For the bursary funding, further education discretionary funding, and childcare funding, the Scottish Funding Council (SFC) provided an allocation for the academic year 2021/22 which totalled just over £12.1Million for Glasgow Clyde College students, the largest element being bursary funding at £8.5Million. The Higher Education discretionary funding is allocated by the Student Awards Agency for Scotland (SAAS) and was £0.7Million for Glasgow Clyde College students for the academic year 2021/22. Educational maintenance allowances are claimed retrospectively from SFC based on actual sums paid to students.
- 3.3 It should be noted that the College continued to see a reduction in demand for student support payments in 2021/22 due to the ongoing impact of COVID-19 and, as such, did not need to draw down the full SFC funding allocation.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 The 2021/22 Student Support Funds Audit Report is attached at Annex 22.59A1. The audit report indicates that Henderson Loggie were able to certify all fund statements for the year and submit them to the appropriate bodies. All statements were submitted without reservation or qualification except for a minor reservation in respect of the EMA return in relation to a low value claim adjustment which was rectified by the College shortly after the year end. There are no new recommendations and the related auditor letters and supporting returns are included as appendices to the report.

**5. RISKS**

- 5.1 There are no specific risks associated with this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

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

# Glasgow Clyde College

**2021/22 Student Support Funds**

**Internal Audit report No: 2022/10**

**Issued: 4 November 2022**





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# Management Summary

## Introduction

Colleges receive **Discretionary Funds** from the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) to provide financial help for students where access to, or continuance in, further or higher education would otherwise be denied due to financial hardship. The maximum payable from both the Further Education Discretionary Fund and the Higher Education Discretionary Fund is normally £4,000 however, as in 2019/20 and 2020/21, this limit was relaxed for 2021/22 to allow additional support to be given to students financially impacted by COVID-19.

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

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

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

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

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

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

## Audit Scope

For the 2021/22 academic year three specific fund statements were required for audit:

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

### Audit Objectives

The audit objectives were to ensure that:

- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- The information disclosed in each of the returns for the year ending 31 July 2022, is in agreement with underlying records.

### Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government, including additional guidance issued in response to the COVID-19 pandemic, and identifying internal procedures;
- Agreeing income to letters of award;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by the SFC was utilised.

### Findings and Conclusion

We were able to certify the FE Discretionary Fund, FE & HE Childcare Fund and Bursary Return, and HE Discretionary and Childcare Fund, and submit these to the appropriate bodies, without reservation.

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

A reservation was made in our Auditors' Report for the EMA Return. Total EMA maintenance payments of £263,790 were made by the College in the year-ended 31 July 2022 compared with £265,830 included in the monthly returns and year-end statement after adding back £960 deducted in the September 2021 monthly return to correct a 2020/21 over-claim. The difference of £2,040 relates to an over-claim in 2021/22, which will be adjusted by the College in the monthly return for October 2022.

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

### Acknowledgments

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



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



**Appendix II – Higher Education Discretionary and Childcare Fund  
Return and Audit Certificate**



## Appendix III – Education Maintenance Allowance Return and Audit Certificate



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**Aberdeen** 45 Queen's Road AB15 4ZN

**Dundee** The Vision Building, 20 Greenmarket DD1 4QB

**Edinburgh** Ground Floor, 11-15 Thistle Street EH2 1DF

**Glasgow** 100 West George Street, G2 1PP

**T:** 01224 322 100

**T:** 01382 200 055

**T:** 0131 226 0200

**T:** 0141 471 9870

**F:** 01224 327 911

**F:** 01382 221 240

**F:** 0131 220 3269

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Our ref: GLAS366/DA/STI

Your ref:

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

27 October 2022

Dear Sirs

**Glasgow Clyde College  
Discretionary Fund, Childcare Fund and Bursary Return 2021/22**

On behalf of our above named client, we attach the audited Discretionary Fund, Childcare Fund and Bursary Return for the academic year 2021/22.

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

Yours faithfully



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

---

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Our ref: GLAS366/DA/STI  
Your ref:

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

31 October 2022

Dear Sirs

**Glasgow Clyde College  
Higher Education Audited Fund Accounts Return 2021/22**

On behalf of our above named client, we attach the audited HE Fund Accounts Return for the academic year 2021/22.

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

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

Yours faithfully



Stuart Inglis  
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College - 1003453 - Glasgow Clyde College

Report - Student Support Funding

College Name: Glasgow Clyde College

College Contact: Michael Lang

College Number: 1003453

Phone Number: 0141 272 3670

1st August 2021 - 31st July 2022

	(AAC 1) Student under 18 Headcount Expenditure (£)	(AAC 2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC 3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC 4) Self-supporting Headcount Expenditure (£)	(AAC 5) Care-experienced Headcount Expenditure (£)	(AAC 6) Universal Credit Headcount Expenditure (£)	(AAC 7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
Bursary Funds Expenditure								
Maintenance Costs	22480	6771869385	1037337	5151822105	2931781761	255225809	00	17525738877
Dependents Allowance	00	00	00	00	00	00	00	00
Approved Residence Costs	00	00	00	00	00	00	00	00
Personal Residence Costs	00	00	00	00	00	00	00	00
Study Expenses	2342	583133899	82202	453104727	24551086	21656675	968166500	2475515431
Travel Expenses	152	442215147	72212	377195479	22197606	17680127	865406467	2089997090
Special Educational Needs	00	3039038	00	275239	137362	7453	4149758	118101850
Total Bursary	22874	6782257390	1041750	5152127379	2931937757	255363048	1110622656	28637352854

	(AAC 1) Student under 18 Headcount Expenditure (£)	(AAC 2) Parentally Supported (At home) Headcount Expenditure (£)	(AAC 3) Parentally Supported (Away from home) Headcount Expenditure (£)	(AAC 4) Self-supporting Headcount Expenditure (£)	(AAC 5) Care-experienced Headcount Expenditure (£)	(AAC 6) Universal Credit Headcount Expenditure (£)	(AAC 7) Non-maintenance Headcount Expenditure (£)	Totals Headcount Expenditure (£)
Discretionary Funds Expenditure								
FE Discretionary	22989	13293148	44964	208229089	6646465	116123487	917579126	14451079268

Childcare Fund Expenditure

	Headcount Expenditure (£)
Total FE Childcare Fund	229816303
Total HE Childcare Fund *	83265847

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


	Part-time Headcount Expenditure (£)	Full-time Headcount Expenditure (£)	Totals Headcount Expenditure (£)
FE childcare, lone parent	2983897	53203793	82287690
FE childcare, other	89276959	60251654	149528613
HE childcare, lone parent	00	2882971	2882971
HE childcare, other	00	55182876	55182876

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

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

Principals Signature ....  .....

Auditors Name (in printed capitals) HENDERSON LOGGIE LLP

Auditors Signature.....  .....  
DIRECTOR  
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

Date of Signature..... 27-Oct-22

# AUDITED FUND ACCOUNTS RETURN 2021/22

## DISCRETIONARY FUND AND/OR CHILDCARE FUND (if appropriate) Income and Expenditure

Name of institution: Glasgow Clyde College

	Undergraduate Discretionary Fund	Postgraduate Discretionary Fund	Childcare Fund (HE only)	COVID-19 Discretionary Fund	TOTAL	ADVICE NOTES
	£	£	£	£	£	
<b>INCOME</b>						
a Funding carried over from previous academic year 2020/21					-	
b New allocation received for the academic year 2021/22	382,545.00				382,545.00	Received in two payments 70% (Jul 21) and 30% (Feb 22)
c Coronavirus Fund Received				314,472.00	314,472.00	Received June 2021
d Bank interest received in the academic year 2021/22					-	
e Virement/transfer from other funds (HE only)(Enter positive and negative amounts to show transfer between relevant funds)					-	
f Total funds available for disbursement (a+b+c+d+e)=m	382,545.00	-	-	314,472.00	697,017.00	

### Validity Checks

<b>EXPENDITURE</b>						
g Funds disbursed (= grand total of k from Report on Funds Expenditure)	380,923.43			34,019.35	414,942.78	
h Winter COVID funds previously returned in March 2022					-	
i Unspent COVID-19 additional support to be returned to SAAS by 31 October 22				280,452.65	280,452.65	
j Remaining allocation from 2021/22; funds to be returned to SAAS by 31 October 2022	1,621.57	-	-	-	1,621.57	
k Total disbursement of funds (g+h+i+j)=f	382,545.00	-	-	314,472.00	697,017.00	Provide breakdown on Funds Expenditure tab

NAME: Jon Vincent, Principal SIGNED: DATE: 31/10/2022

### AUDITOR'S REPORT

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

\* Delete if not applicable

APPOINTED AUDITOR: HENDERSON LOGGIE LLP SIGNED: DATE: 31/10/2022

DIRECTOR  
FOR AND ON BEHALF OF HENDERSON LOGGIE LLP, CHARTERED ACCOUNTANTS

# AUDITED FUND ACCOUNTS RETURN 2021/22

## REPORT ON FUNDS EXPENDITURE

Name of institution: **Glasgow Clyde College**

	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		Childcare Fund Full Time	COVID-19 Fund	TOTAL
	Full Time	Part Time	Full Time	Part Time			
	£	£	£	£	£	£	£
a General living expenses	361,896.43	1,700.00				20,400.00	383,996.43
b Travel		1,468.00					1,468.00
c Childcare	15,259.00						15,259.00
d Bursary /scholarship							-
e Short-term loans not repaid in the academic year							-
f Disability diagnosis costs							-
g Equipment						13,619.35	13,619.35
h Audit	600.00						600.00
i Advertising and publicity							-
j Other administration costs							-
k Total (= grand total of (i) from the Income & Expenditure accounts return)	377,755.43	3,168.00	-	-	-	34,019.35	414,942.78

Validity Checks

--	--	--	--	--	--

NAME:

Jon Vincent, Principal

SIGNED:



DATE:

31/10/2022

# AUDITED FUND ACCOUNTS RETURN 2021/22

## REPORT ON STUDENT NUMBERS

Name of institution: Glasgow Clyde College

	Undergraduate Discretionary Fund		Postgraduate Discretionary Fund		Childcare Fund (HE only)	COVID-19 Fund	TOTAL
	Full Time	Part Time	Full Time	Part Time	Full Time		

### SUMMARY OF STUDENT NUMBERS

a Total number of students applying for assistance ( = b+c)	300	7				77	384
b Total number of students assisted	295	7				77	379
c Total number of students refused assistance ( = a-b)	5						5

COVID Fund only, was made also made available to both international and nursing students

For COVID Fund only: of the students in b above, how many were:

d International Students							-
e Nursing Students							

### DETAIL OF STUDENT NUMBERS

f General living expenses	293	2				32	327
g Travel		5					5
h Childcare	5						5
i Bursary /scholarship							-
j Short-term loans not repaid in the academic year							-
k Disability diagnosis costs							-
l Equipment						47	47

### Validity Checks

--	--	--	--	--	--	--	--

NAME:

Jon Vincent, Principal

SIGNED:



DATE:

31/10/2022

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

Our ref: GLAS366/DA/STI

Your ref:

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

27 October 2022

Dear Sirs

**2021/22 Education Maintenance Allowance  
Glasgow Clyde College**

In accordance with the Scottish Funding Council's EMA audit guidance we attach an 'Auditors' Report' in relation to the above College's EMA Academic year-end statement for 2021/22 (copy attached).

As referenced in our Auditors' Report, we have one reservation to make arising from our audit work. Total EMA maintenance payments of £263,790 were made by the College in the year-ended 31 July 2022 compared with £265,830 included in the monthly returns and year-end statement after adding back £960 deducted in the September 2021 monthly return to correct a 2020/21 over-claim. The difference of £2,040 relates to an over-claim in 2021/22, which will be adjusted by the College in the monthly return for October 2022.

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

Yours faithfully



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

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Our ref: GLAS366/DA/STI

Your ref:

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

27 October 2022

Dear Sirs

**Glasgow Clyde College: Education Maintenance Allowance Return  
Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2021  
to 31 July 2022**

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

On the basis of our examination and of the explanations given to us, we report that, subject to the reservations set out in our letter dated 27 October 2022, the information set out in these forms is in agreement with the underlying records.

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

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

Yours faithfully



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

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		Full Time students		Part Time Students					Maintenance	
College		No of claims	FT	No of claims	PT	Total Maintenance	Admin Claim	(Jan Headcount (C Notes	College Maintenance Adjustment	
44409		£0	0	£0	0	0	0	0		0
44440		399	£11,970	0	£0	£11,970	£0	109		£0
44470		1,354	£40,620	0	£0	£40,620	£0	200		£0
44501		1,269	£38,070	0	£0	£38,070	£0	262		£0
44531		843	£25,290	0	£0	£25,290	£0	282		£0
44562		895	£26,850	0	£0	£26,850	£0	0		£0
44593		921	£27,630	0	£0	£27,630	£0	0		£0
44621		1,044	£31,320	0	£0	£31,320	£0	0		£0
44652		460	£13,800	0	£0	£13,800	£0	£0		£0
44682		1,145	£34,350	0	£0	£34,350	£0	0		£0
44713		499	£14,970	0	£0	£14,970	£0	0		£0
44743		0	£0	0	£0	£0	£1,395	£382		£0
Totals		8829	£264,870	0	£0	£264,870	£1,395	1235		£0


Principal's declaration

I certify that the funds claimed by this college throughout the academic year, as detailed above, have been used in line with the requirements of the EMA programme.  
I confirm that 5% of applications have been checked for compliance with the programme and are enclosed as evidence in support of this return.

Principal's name (please print)

Jon Vincent

Principal's signature



Administration				Payments made to College				
College Administration Adjustment			Total EMA Spent	Month	Administration	Maintenance	Total	Balance
0	0	0	0	44440	0	0	0	0
£0	£0	£0	£11,970	44470	£0	£11,970	£11,970	£0
£0	£0	£0	£40,620	44501	£0	£40,620	£40,620	£0
£0	£0	£0	£38,070	44531	£0	£38,070	£38,070	£0
£0	£0	£0	£25,290	44562	£0	£25,290	£25,290	£0
£4,335	£0	£4,335	£31,185	44593	£4,335	£26,850	£31,185	£0
£0	£0	£0	£27,630	44621	£0	£64,630	£64,630	-£37,000
£0	£0	£0	£31,320	44652	£0	£0	£0	£31,320
£0	£8,000	£8,000	£21,800	44682	£8,000	£8,120	£16,120	£5,680
£0	£0	£0	£34,350	44713	£0	£34,350	£34,350	£0
£0	£0	£0	£14,970	44743	£0	£14,970	£14,970	£0
£0	£0	£1,395	£1,395	44774	£1,395	£0	£1,395	£0
£4,335	£8,000	£13,730	£278,600		13730	264870	278600	£0

|

## **AUDIT COMMITTEE**

Date of Meeting	23 November 2022
Paper Title	College Strategic Risk Register
Action	For Discussion
Prepared by	J Thomson, Vice Principal Resources & College
Agenda Item	Development 22.60
Status	Disclosable

### **1 PURPOSE OF THE REPORT**

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

### **2 ACTION FOR THE COMMITTEE**

- 2.1 Members are invited to discuss this paper.

### **3 BRIEF BACKGROUND INFORMATION**

- 3.1 The College's Strategic Risk Register as at 14<sup>th</sup> November is attached. The Strategic Risk Register is updated regularly and considered at least quarterly by College senior management.

### **4 SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 A comprehensive review of the risks register was recently completed considering the key risks for the College in achieving its five Strategic Plan themes.
- 4.2 The five themes of the Strategic Plan as approved by the Board of Management are as below:
- Theme 1 – Inspirational Learning and Teaching  
Theme 2 – Partner of Choice  
Theme 3 – Unrivalled Student Experience  
Cross Cutting Theme 1 – Employer of Choice  
Cross Cutting Theme 2 – Financial Resilience through Operational Excellence
- 4.3 The College Strategic Risk Register is attached which shows the final set of risks linked to the Strategic Plan themes and the related mitigating actions.

- 4.4 There are thirteen risks in the updated Strategic Risk register of which three have a high residual risk score after mitigating actions, five have a medium residual risk score and five have a low residual risk score.
- 4.5 The three high risks in the College Strategic Risk Register are :

**Risk 1 – Implications of national bargaining and possible negative impact on employee relations**

This is a high risk given the potential financial impacts on the College, and the sector, of national bargaining and unfunded pay awards as well as employee relations and services risks if there is to be any disruption through industrial action.

**Risk 2 – Failure to manage financial sustainability through period of financial plan**

There are a range of impacts from the financial plan which will be challenging including pay awards and inflation issues against a backdrop of flat cash from SFC income. This is a significant risk as has been reported on to the Board of Management through many recent discussions. The three year financial forecast has been approved by the Board of Management however the plan still has annual deficits and the College are planning to make savings in staff costs and non-staff costs through the period of the plan. The residual risk score of this risk has been increased since it was last reported in October.

**Risk 3 - Failure to achieve SFC credits target and clawback of funding**

The College (and many other Colleges) have not achieved their SFC credits target in each of 2020/21 and 2021/22 largely as an impact of COVID and effects on student retention. The College are closer to target for 2022/23 and the SFC have confirmed that Colleges have a 2% tolerance level on its credits target for the financial year. This could also be impacted by the future financial landscape and ability to deliver support services.

- 4.6 There are two risks where the residual risk score is above the College's Risk Appetite of Open which are risks 1 and 2 being above the residual score of 19 both being at a score of 20. For risk 1 which is related to implications of national bargaining and possible negative impact on employee relation there is a limit to what the College can control in relation to this risk given it is as a result of a national process however the College fully engages with related Employee Association, Principal and HR College Group discussions and communicates both formally and informally with the unions and staff. For risk 2 on failure to manage financial sustainability through the period of the

financial plan this risk score was increased to be above the risk appetite following discussion at the Board of Management in October and the Board have tasked College management with providing a planned approach to improving College financial sustainability including how efficiency will be improved, costs decreased, prioritising the most successful areas of the curriculum over others, and developing any further revenue streams. This will be reported upon at each future Finance and Resources Committee from November for the 2022/23 year and an update given to each Board meeting.

## **5 RISKS**

- 5.1 The College Strategic Risk Register is a key part of the College's risk management framework.
- 5.2 The College is required to have a risk register as part of the Financial Memorandum and the risks cause and potential consequences are shown within the College Strategic Risk Register.

## **6 ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY**

- 6.1 Each of the risks in the College Strategic Risk Register reflect the current assessment of the key areas of College activity across the risks in delivering the Strategic Plan which include student experience, legal, financial, and equality and diversity matters.

			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions											
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner	Links to KPIs	Previous score at last report to Board	Increasing/Decreasing			
1	Implications of national bargaining and possible negative impact on employee relations	Reputational risks Poor industrial relations Potential service disruption through removal of labour e.g. strikes, action short of strike Loss of goodwill	5	5	25	i) Engagement with national process. Representation made through College Employers Scotland, Colleges Scotland, Principals Forum, and GCRB, within national bargaining process. ii) Emphasis made on imperative of financial sustainability and affordability issues particularly given increased staffing costs and flat cash SFC funding. iii) Relationships locally to maintain and build communications on national negotiations. Focussed work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications on any national matters iv) Effective clear, consistent communications in College with unions and with wider stakeholders and related message management v) Ensure proper consultation and early engagement on any local changes vi) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action vii) Engage with awarding bodies on any potential service change	5	4	20	Higher than risk appetite (Hungry) As this relates to a national process there is a limit on mitigating actions possible, hence residual score still higher than risk appetite.	4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Principal/ Assistant Principal HR	Annual operating position	20	No Change			
2	Failure to manage College financial sustainability through period of financial plan	Financial sustainability Inability to meet obligations and remain going concern Reputational risk Legal implications Not complying with SPFM Strained relationship with GCRB and SFC Pressures from national bargaining terms and conditions implications Implications for staffing	5	5	25	i) Revenue budget being prepared for 2022/23 and three year financial plan ii) Financial plans developed by College Senior Leadership Team 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 iii) Cost reduction plans continue to be implemented with reduction in staff levels and significant cuts in non-staff budgets across the College. First phases of VS Reductions and academic management restructure implemented. iv) Process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes. v) Successful bid to GCEF for additional funding support from November 2020 ongoing into 22/23.	5	4	20	Higher than risk appetite (Hungry). Reporting to each Board from December.	5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal	Annual operating position	16	Increasing			
3	Failure to achieve SFC credits target and clawback of funding	Reputational risk with SFC, GCRB Financial risk Not meeting needs of community and employers	5	5	25	i) Design and plan a curriculum that meets the needs of the community and attracts students ii) Deliver a curriculum portfolio that maximises SFC credits yield iii) Systematic monitoring of credits levels throughout the year iv) Efficient deployment of human and physical resources to deliver the curriculum and credits	4	4	16	As per Risk Appetite (Open)	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Deputy Principal	Credits target measure	16	No Change			
4	High Impact Business Continuity incident for College e.g. cyber attack, pandemic, fire, long term power loss, power rationing	Business interruption Impact on ability to meet future obligations Impact on student outcomes Legal implications Data protection issues Potential loss of essential data	4	5	20	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) Business interruption insurance in place. iv) Many systems/services cloud based and using VPN/remote desktop for staff to access systems while home working. v) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology. vi) Member of HE/FE Shared Technology and Information Services (HEFESTIS) which provides support to secure against cyber attack and regular ICT network penetration testing undertaken by external bodies. vii) ICT backup procedures and Disaster Recovery planning. Cyber essentials+ status maintained. viii) Fraud response plan in place	3	5	15	As per Risk Appetite (Open)	5 - Financial Resilience through Operational Excellence	Vice Principal - Resources & College Development	Health and Safety KPIs	15	No Change			
5	Failure to achieve the College Climate Change Action Plan and carbon reduction targets	Environmental impacts Financial impacts Failure to meet needs of customer base through carbon training/ carbon literacy Reputational risk Stakeholder relationships	5	5	25	i) College Climate Change Action Plan prepared and agreed by the Board ii) Carbon reduction target set over life of the climate change plan iii) College Climate Change group established and meets regularly iv) Glasgow Clyde College signed up to race to net zero pledge v) Carbon emissions data monitoring by campus on quarterly basis vi) Plans being developed to reduce utilities consumption through enhanced monitoring and targeted investment vii) Carbon literacy training for staff and students being developed viii) Plan to incorporate sustainability into wide range of College courses ix) Membership of Regional Green Team x) Annual Participation in Global Goals teach In	3	3	9	Lower than Risk Appetite (Minimalist)	1 - Inspirational Learning and Teaching 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development	Sustainability KPIs measure	9	No Change			
			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions											
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/Decreasing			
6	Failure to deliver full range of support for all staff including for their health and well being.	Absenteeism Impact on student experience Impact on quality of service Low staff motivation Possible backfill costs Reputational risk	3	4	12	i) Modules on wellness available to staff via the VLE ii) Sessions held during staff development days iii) Employee assistance programme iv) Support for work life balance arrangements v) Commitment to blended working vi) College Healthy Working Lives Group vii) Occupational health reviews viii) Health and Wellbeing Officer and development of associated programme of activity ix) Creation of some staff networks being considered	3	3	9	Lower than Risk Appetite (Minimalist)	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR	Health and Wellbeing and Training KPIs measures	9	No change			
7	Not achieving target levels of student success through retention, attainment and progression	Low pass rates Reputational risk Sustainability risk through low internal progression Financial risk e.g. Apps Employer relationship risk	4	4	16	i) Effective use of data to monitor student attendance and attainment ii) Implementation of more effective interventions in relation to "at risk" factors for student retention iii) Providing effective guidance for students iv) Providing effective monitoring of evaluation measures by course teams v) Provision of highly effective inspiring and engaging learning and teaching approaches vi) Provision of formative and summative assessment approaches vii) Effective student feedback mechanisms viii) Digital access to learning and teaching materials to support learning through use of the VLE	3	3	9	Lower than Risk Appetite (Minimalist)	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Deputy Principal	Student Experience KPIs	9	No change			



8	<b>Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them.</b>	Not developing College leadership skills Not delivering on strategic themes Failure to deliver on values Potential legal action Reputational risk Loss of key expertise Lack of scrutiny across strategic areas of the College Failure to achieve College mission and vision	4	5	20	i) CPD for managers and leaders at all levels of the organisation ii) Leaders well sighted on any issues and escalator them if required iii) College Leadership Charter and Leadership Framework in place iv) Personal Development Review/Plan process for all College managers and their staff v) Effective modelling of leadership styles vi) Provision of advice and training to encourage resilient leaders vii) College networks to create sense of community viii) Appropriately qualified, skilled and experienced staff in key positions ix) Support for managers through FE & HE sponsorship x) Satisfied that have appropriate health, safety and safeguarding arrangements in place xi) Effective Board members who are engaged with the College	3	3	9	Lower than Risk Appetite (Minimalist)	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR	Development & Training and Staff Recruitment & Retention KPIs	9	No change				
9	<b>Failure to recruit, retain and maintain effective and skilled leaders and teaching and support staff</b>	Retention and attainment Failure to achieve ROA targets	3	4	12	i) Identifying and strengthening the key staff skills that are based on evidence, practice, and employment driven skills and in terms of future needs ii) Ensuring that we have the curriculum, leadership, expertise, resources, space and time for staff to develop these skills iii) Delivery of a professional pathway and professional development iv) Bespoke comprehensive programme for CMs support & research & dev programme v) College Strategic Theme of Employer of choice with attractive overall terms and conditions e.g. pension schemes, work life balance vi) Further & higher sponsorship programme vii) Learning development days for staff viii) DELTA developing ELearning skills for staff to deliver effective on line learning & teaching ix) Learning and teaching strategy in place with key development areas x) Ensure all new teaching staff undertake appropriate induction xi) Plan to implement effective peer observation and sharing of practice xii) Review particular curriculum areas where market forces may impact on staff retention	2	3	6	Lower than Risk Appetite (Averse)	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience 4 - Employer of Choice	Assistant Principal Quality & Performance, Assistant Principal HR	Development & Training and Staff Recruitment & Retention KPIs	6	No change				
10	<b>Failure to provide a smooth effective pre entry experience for College students and in College student experience</b>	Low student recruitment Poor student experience Reputational risks Retention and attainment impacts Loss of students to other providers Failure to deliver ROA targets	4	4	16	i) Ensure faculty staff get right students on right subject area at the right level ii) Responsive and timely admissions service, student funding, and student advice and guidance services iii) Providing students with appropriate digital support iv) Providing student support funding services including discretionary and hardship funding based on individual economic circumstances v) Ensure awareness of financial and pastoral support for students vi) Ensuring that students meet the minimum entry requirements and skills levels for courses and those skills will then be developed as they progress through their course vii) Quality and accuracy of marketing materials providing information to students to make right course choices. Effective and accurate communication to students prior to course during keep warm phase and through onboarding process viii) Systematically generate, analyse and action meaningful student feedback. ix) Providing accessible and inclusive student support services x) Collaboration between teaching and support teams to ensure improvements and efficiencies are delivered where possible across College business processes and to provide effective quality services for students	2	3	6	Lower than Risk Appetite (Averse)	2 - Partner of choice 3 - Unrivalled student experience	Assistant Principal Quality & Performance, Curriculum Assistant Principals	Student Experience ns Student Performance KPIs	6	No change				
11	<b>Failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which is fit for purpose for teaching and learning and staff working environment.</b>	Failure to recruit Retention impacts Reputational risk Less content students and staff	3	3	9	i) Provision of inspiring spaces for study and socialising. Learning spaces project planned. ii) Maintenance of the physical environment iii) Capital masterplan in place and related to need/estates condition survey. Funding for very high priority items allocated by GCRB to College. iv) Provision of attractive well maintained flexible indoor and outdoor spaces v) Work with GCRB, SFC and GCEF to ensure fully informed estates investment vi) Provision of appropriate locations for independent study vii) Work with GCCSA in developing and promoting use of student spaces viii) Explore potential for range of stakeholders to utilise College campus facilities	2	2	4		1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Vice Principal - Resources & College Development	Student Experience KPIs	4	No change				
			Risk Score Before Mitigating Actions				Risk Score After Mitigating Actions												
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Probability	Impact	Risk Score	Mitigating Actions	Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)	Link to Strategic Theme(s)	Risk Owner	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/Decreasing				
12	<b>Failure to ensure the College is delivering the right curriculum portfolio to meet students and employers demand, and economic needs</b>	Not meeting credit target Low retention Reputational risk Negative impact on College finances Not achieve College financial plan Not maintain financial sustainability Diminishing relevance of commercial course areas Failing to meet the needs of the economy Failure to meet ROA targets	3	4	12	i) Assessment annually to match portfolio to economic needs/changes including emerging priorities e.g. environmental education ii) Annual review of portfolio also to ensure an accessible and inclusive curriculum (including digital provision) iii) Facilitating strong team of curriculum leadership group who are prepared and focus on evaluation to drive change iv) Raise commercial awareness with faculty staff and significant emphasis on commercial opportunities for faculties v) Revised commercial income/ surplus plan for 22/23 to 24/25 vi) Effective digital marketing used with analytics to drive promotion of commercial courses vii) Maintain strong partnership working with universities with high level of retention and progression viii) Maintain strong partnership working with schools in the delivery of the schools curriculum portfolio ix) Deliver a responsive apprenticeship and upskilling and reskilling course portfolio x) Effective working with disadvantaged communities in relation to curriculum design xi) Monitor feedback from students, employers and other stakeholders on student experience	2	2	4	Lower than Risk Appetite (Averse)	1 - Inspirational Learning & Teaching 2 - Partner of Choice 5 - Financial resilience through operational excellence	Deputy Principal	Student Performance KPIs	4	No change				
13	<b>Failure to have data available to effectively inform operational and strategic decision making</b>	Poor management decision making Inefficient and ineffective operations Failure to achieve financial sustainability Failure to meet ROA targets Unresponsive to trends Reactive rather than proactive Poor horizon scanning ability Reputational risk	3	4	12	i) Accurate and timely reporting mechanisms for key business systems ii) Integration of data from multiple sources into accessible formats iii) Business process reviews regularly undertaken iv) Regular systematic reporting of student and staff data and key business metrics to improve decision making v) Development of dashboard reporting vi) Data Protection Officer in place to advise on General Data Protection Regulation/ Data Protection matters.	2	2	4	Lower than Risk Appetite (Averse)	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development / Deputy Principal	Student Performance and Resource Utilisation KPIs	4	No change				

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	23 November 2022
<b>Paper Title</b>	Climate Change Action Plan Update
<b>Action</b>	For Discussion
<b>Prepared by</b>	Janet Thomson, Vice-Principal: Resources and College Development
<b>Agenda Item</b>	22.61, 22.61A, 22.61B, 22.61C
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to submit to the Committee an update on the Climate Change Action Plan which was approved at the Board of Management in June, and where it was agreed that quarterly reporting should be considered by the Audit Committee with the Board being kept appraised of key developments.

**2. ACTION FOR THE AUDIT COMMITTEE**

- 2.1 Members of the Audit Committee are invited to discuss this update report.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The Climate Change Action plan as approved at the Board of Management in June indicated actions grouped into timeline phases for taking these actions forward, including those which have been completed and those for forthcoming action. The key aspects of the planned actions are in considering and reducing the College's utilities consumption, building sustainability into the curriculum across a wider number of areas, and influencing behaviours of staff and students.
- 3.2 The Climate Change Action Plan is reviewed at each meeting of the College Climate Change Group which meets every six weeks and includes the Principal, Vice-Principal: Resources and College Development, Deputy Principal, Head of Estates, Facilities and Energy, the Student Association President, Curriculum Assistant Principal for Engineering, Computing and the Built Environment, the Catering and Cleaning Manager, and the Organisational Development Manager.
- 3.3 The most recent update of the College Climate Change Action Plan as discussed at the College Climate Change Group is attached for discussion at Committee with the most recent update for each activity shown in the right-hand column.
- 3.4 In addition to the Climate Change Group there is also a further College team which is the Utilities Consumption Reduction Group which is led by the Vice-

Principal: Resources and College Development. This is a team of estates staff across the three campuses considering what actions can be taken to reduce utilities consumption as soon as possible in the 2022/23 year and future years. This will involve some investment as well as changes through College actions in utilities provision e.g. any changes in times of day, temperatures.

- 3.5 **Emissions Data Monitoring** – At its September meeting the Committee requested more data on emissions monitoring. The quarter three data for 2021/22 was reported to the Board as part of the approval of the Climate Change Plan Report in June. The two more recent quarterly reports for the full year data for 2021/22 and for the first quarter report for 2022/23 are attached. The College is also now analysing its half hour data for both gas and electricity from its received bills and we are working on initiatives to reduce its out of hours and weekend usage as a first set of actions. For the full year data for 2021/ 22 which is compared to the base year of 2018/19 as that was the last full pre COVID year of activity in the College the electricity consumption has reduced from 5.19M KWh in 2018/19 to 4.17M in 2021/22, and the gas consumption has reduced from 6.27M KWh in 2018/19 to 6.00M KWh in 2021/22. The overall College cost for the year for electricity between the two years has remained broadly the same whereas the gas costs have increased due to gas price increases and both of these costs per KWh are expected to increase significantly going forward.

- 3.6 **Race to Net Zero** – Also at the September Committee meeting in discussion and as per the minute it was felt that the Audit Committee role was to monitor plan progress and governance whereas the role of Finance and Resources Committee and the Board was to monitor the overarching aim of achieving net zero. The Committee formed the view that the monitoring of the Action Plan should advise the Finance and Resources Committee on how well the College is tracking against the overarching aim of achieving net zero. The College's Race to Net Zero Commitment is a target to achieve net zero by 2050 target with an interim target by 2030. At the moment the College's target in the Climate Change Action Plan is to achieve 3% to 5% reductions annually by 2025. Further work needs to be done in the coming months to discuss setting the net zero interim target for 2030.

### 3.7 **Glasgow Clyde College's Net Zero Commitment**

The College signed up to the Scottish FE sector Net Zero Commitment in October 2021 and the four elements of the commitment are as below ;

**Pledge:** Pledge at the head-of-organization level to reach (net) zero Greenhouse gases as soon as possible, and by mid-century at the latest, in line with global efforts to limit warming to 1.5C. Set an interim target to achieve in the next decade, which reflects maximum effort toward or beyond a fair share of the 50% global reduction in CO2 by 2030 identified in the IPCC Special Report on Global Warming of 1.5C;

**Plan:** Within 12 months of joining, explain what actions will be taken toward achieving both interim and longer-term pledges, especially in the short- to medium-term;

**Proceed:** Take immediate action toward achieving (net) zero, consistent with delivering interim targets specified;

**Publish:** Commit to report publicly both progress against interim and long-term targets, as well as the actions being taken, at least annually.

An update on the progress to net zero target setting and achievements will be reported to each Audit Committee through the Climate Change Plan Update.

#### **4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1 The Climate Change Action Update Report is Annex 22.61A.  
College Emissions Data Monitoring Report – May to July 2022 – Annex 22.61B  
College Emissions Data Monitoring Report – August to October 2022 – Annex 22.61C

#### **5. RISKS**

- 5.1 There are risks for the College in the Climate Change Action Plan which are both environmental and financial particularly in respect of utilities and in potential for required investment.

#### **6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY.**

- 6.1 There are financial impacts of the College Climate Change activities and immediate impacts due to increasing energy costs where the utilities consumption discussed are focussed as well as on the carbon emissions key driver. There are also impacts for the student experience based on the College's climate credentials as an organisation and on the learning for students on sustainability within their curriculum areas.

## College Climate Change Action Plan Progress Update at 14th November 2022 - by planned schedule of activity

\* Roadmap Link Abbreviations = Leadership and Governance (L&G); Teaching, Learning and Research (TLR); Estates and Operations (Estates/Ops); Partnership and Engagement (P&E)

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
<b>Completed</b>							
1.1	Sign the Global Climate Commitment	College signed up to the Race to Net Zero Greenhouse Gas Emissions Commitment	Commitment in place	J Vincent	Completed. Signed in October 2021	P&E 4.1	Completed
1.2	Establish Sustainability Committee	College Steering Group set up	Committee established	Climate Change Group	Established. To meet 6-weekly. Schedule for 22/23 to be set up	L&G 1.2	Completed. Group established
1.3	Incorporate net zero ambitions in strategic plan	Strategic Plan – Cross cutting theme 2 updated re sustainability/ climate change objectives	Stated objectives in plan	J Thomson	Completed. Plan objectives agreed at Board in March 22	L&G 1.4	Completed
1.4	Upskill on measuring emissions	Review of emissions measuring process. Quarterly reporting pack to be developed.	Measuring process established.	J Clark	Significant work undertaken and quarterly reporting pack developed. Info submitted to Group May 22	Data Collection 5.1	Completed. Quarterly data now reported and half hourly readings being analysed
1.5	Upskill on measuring emissions	Future monitoring at least quarterly.	Utilities quarterly monitoring established.	Estates/ College Group	On agenda for each Group meeting	Data Collection 5.1	Completed. Quarterly data now reported and half hourly readings being analysed

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
1.6	Measure college carbon footprint using existing data	Reporting of carbon footprint to SLT and Climate Change Group	Focus actions for utilities controls	Climate Change Group	Data to May 2022 meeting. Future monitoring and reporting on quarterly basis	Data Collection 5.2	Completed. Quarterly reporting to Group and to Audit Committee in place. Annual report will be submitted Nov
1.7	Participate in Global Goals Teach In	Attend webinar on Global Goals Teach In.  Participate in 2022 Teach-In activity	Gained knowledge of scheme.  Established College as participant	J Thomson  J Rafferty/ CAPs	Completed Jan 2022 for 2022 Teach In	TLR 2.2	Completed for 2022. Action below in 4.2 for 2023
<b>By end June 2022</b>							
2.1	Establish Sustainability Committee reporting	Reporting to Board/ Committee	Action Plan submitted and agreed for monitoring at College Group	J Thomson	Action Plan to Audit Committee end May and Board in June 2022	L&G 1.2	Completed
2.2	Establish ring-fenced budget	Estates budget to be reviewed for 2022/23	Agree budget for estates projects with climate change benefits.	J Thomson/ Head of Estates	Jun-22	L&G 1.4	Completed. Masterplan agreed at Board and sustainability benefits will be monitored

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
2.3	Hold workshop with leaders to set net zero carbon target	Workshop session to be arranged on net zero target/annual plan	Target levels to be set.	J Thomson/ Climate Change Group	Nov 21/May 2022 discussions on targets. To be established June 2022 for 2022/23 onwards	L&G 1.3	Target set through to 2025. Presentation on Climate Change at Term 1 Managers' Conferences on 12/10/22. Further discussion on Race to Net Zero target to be held. Rolled forward to Dec 22 section
2.4	Regional collaboration on activity	Member of GCRB Green Team (3 College staff)	Attend meetings of Green Team and submit returns	Regional Officer	As requested, two meetings held March/May 2022. Next meeting June 2022	L&G 1.2	Completed. Attendance at Green Team meetings and actions undertaken
2.5	Review utilities consumption College data measures	Review Building Management System and monitoring processes	Highlight areas to target actions to achieve utilities reductions	J Thomson/ Head of Estates	End June 2022	Data Collection 5.2	Completed. Utilities Consumption Reduction Group set up
2.6	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability	Agreed capital plan projects related to climate change	J Thomson/ Head of Estates	May-22	L&G 1.4	Completed. Capital masterplan 22/23 approved



Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
2.7	Develop climate risk management approach	Strategic Risk Register to include climate action plan as a mitigating action	Risk captured on register.	J Thomson	Updating risk register May 2022	L&G 1.5	Completed. Risk Register updated
2.8	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson/OD	By end October 2022	L&G 1.1	Questionnaires available & being tested, plan to issue for w/c 21st Nov. Rolled forward to Dec 22 section
2.9	Incorporate sustainability into governance arrangements	Cycle for reporting on climate change to SLT and Board Committee to be agreed	Reporting of actions progress.	J Vincent/ J Thomson/ Audit Chair	Cycle to be agreed May 2022	L&G 1.6	Completed. Reporting to Group, SLT and Audit Committee
2.10	Incorporate sustainability into governance arrangements	Regional reporting annually to GCG sustainability group	Reporting of actions progress.	Regional Officer	June 2022 report to GCG Group	L&G 1.6	Completed. Regional officer attending GCG Sustainability Group regularly
2.11	Modify estates strategy in line with net zero target	Estates strategy updated to include referencing to net zero commitment	Strategy aligned to climate change action plan.	J Thomson	Narrative updated. Targets to be included as KPI. June 2022	Estates/Ops 3.1	Completed. Estates strategy updated
2.12	Waste - Set and implement targets to reduce waste on campus	Climate Change group to agree future targets for waste reduction	Target set for continued low waste levels.	Climate Change Group	Already significant work done on waste and recycling. Set future target June 2022	Estates/Ops 3.7	Completed. Two new compactors at Anniesland and Langside which will deliver reductions on emissions due to waste

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
2.13	Negotiate with food suppliers for sustainable food options	Work ongoing with food suppliers and TUCO on sustainable food supplies. Reporting to be developed	Agreed requirements with food suppliers.	J Clark	Completed  June 2022	P&E 4.2	Completed
<b>By end December 2022</b>							
2.3 rolled forward	Hold workshop with leaders to set net zero carbon target	Workshop session to be arranged on net zero target/annual plan	Target levels to be set.	J Thomson/ Climate Change Group	Discussions at Climate Change Group. To be established June 2022 for 2022/23 onwards	L&G 1.3	Target set through to 2025. Presentation on Climate Change at Term 1 Managers' Conferences on 12/10/22. Further discussion on Race to Net Zero target to be held
2.8 rolled forward	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson/OD	By end November 2022	L&G 1.1	Questionnaires available & being tested, plan to issue for w/c 14/11/22
3.1	Utilities - Implement strategies to reduce energy use	Estates to review energy use and present future plans to Climate Change Group and SLT	Progress on plans reported.	J Thomson/ C Port	Draft of plan by July 2022. Reduction plan by Dec 2022.	Estates/Ops 3.2	Utilities Reduction Consumption Group will address
3.2	Waste - Ensure recycling/signage is available in every building	Recycling signage updated in each building using key memorable messaging	Awareness raised for building users.	J Clark/ GCCSA/ Building Coordinators	Review and update of signage by November 2022	Estates/Ops 3.6	Signage to be updated in all Campuses

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
3.3	Gather college views on sustainability – students	Undertake student survey via GCCSA	Results inform future actions.	GCCSA	By end September 2022	L&G 1.1	Questionnaires available & being tested, plan to issue Block 2 from Nov
3.4	Develop climate risk management approach	Separate risk register for climate change to be developed.	Detailed risks captured.	Climate Change Group	Nov-22	L&G 1.5	Strategic Objective in place with targets to be monitored. Risk Register item updated with mitigating actions
3.5	Embed climate responsibility into staff development	Include in College learning days/staff development programme climate related training	Staff awareness levels raised.	Climate Change Group/OD	Dec-22	L&G 1.7	Will be incorporated into Staff Learning Days. Possible use of CDN training and Regional Officer offered training
3.6	Deliver carbon literacy training to staff and students	Develop carbon literacy training for staff and students	Staff and student awareness levels raised.	Climate Change Group/OD	Dec-22	TLR 2.1	Use of CDN training being considered and Regional Officer offered short tailored training sessions
3.7	Develop and implement plan to measure Scope 3 emissions	Review of scope 3 emissions for the College and incorporate into future reporting to Sustainable Development Network	Target future actions for scope 3 areas.	J Thomson/ J Clark/APUC	Oct-22	Data Collection 5.3	Scope 3 emissions to be considered in future reporting

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
3.8	Share carbon footprint data collection approach as model to other colleges	Regional review of carbon footprint and reporting to Regional Green Team	Reporting of data at College and Regional level	Regional Officer/ J Thomson	Data for 2020/21 and 2021/22 to be compared and discussed. By October 2022	Data Collection 5.4	Regional Sustainability Officer attending regularly to Glasgow Colleges Group
3.9	Work with local community/ council/ businesses to improve local biodiversity	Partnership with International Tree Foundation. Consider options with Horticulture staff	Planting areas established	J Rafferty/ J Thomson/ J Brickwood	Over next two years. Plan to be developed by December 2022	P&E 4.6	Potential Green Plan/Project initiatives to be progressed
<b>By end June 2023</b>							
4.1	Train teaching staff to incorporate sustainability into curriculum for all courses	Future development of curriculum to include climate change/sustainability in units studied	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan by January 2023	TLR 2.4	Not time on agenda at L&I on 22/9/22. Further discussion will take place at Curriculum APs (CAPS) meetings
4.2	Participate in Global Goals Teach-In	Plan for future Teach-In curriculum activity	Deliver teaching during annual event times.	J Rafferty/ CAPs	Develop for Feb 2023	TLR 2.2	To be considered at CAPS meeting

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
4.3	Audit curriculum against UN Sustainable Development Goals using Responsible Futures framework	Future curriculum to be reviewed against SDG	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan and any changes by May 2023	TLR 2.3	Responsible Futures Framework to be discussed at future CAPs meeting
4.4	Sign the UN Sustainable Development Goals (SDG) accord	Sustainability Committee to consider SDG accord. Complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Sustainability Group/ J Thomson	December 2022 Date TBC. By May 2023	P&E 4.3	Discussed at Climate Change Group re signing SDG Accord. Will postpone to future period as already signed Race to Zero commitment.
4.5	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	J Thomson/ Head of Estates/ Regional Officer/APUC	Reduction plan by July 2023	Estates/Ops 3.3	Utilities Reduction Consumption Group will consider and info required from APUC
4.6	Utilities - Implement renewable energy on a part of/all of the estate	Work with APUC on use of renewable energy	Framework agreements discussion and information shared	J Thomson/ Head of Estates/APUC	Plans to be developed by July 2023	Estates/Ops 3.5 & 3.8	PV panels already in place at Cardonald and Langside. Information on their outputs to be shared at future Climate Change group
<b>Long Term Action Options</b>							
5.1	Apply for Green Gown or Association of Colleges Beacon Award (leading)	Future possible development	Potential to participate in award scheme	TBC	TBC	P&E 4.7	Future date to be agreed
5.2	Establish climate action network with local council	To be considered at Regional level	Potential to have council contacts.	Regional Officer	TBC	P&E 4.4	Future date to be agreed

Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update at 14/11/22 to Audit Committee
5.3	Utilities - Apply for Salix finance loan to improve energy efficiency/reduce emission	Possible Future Development	Potential loan.	TBC. Possible future action area.	Not to be pursued at the moment until possible development option in place.	Estates/Ops 3.4	Future date to be agreed

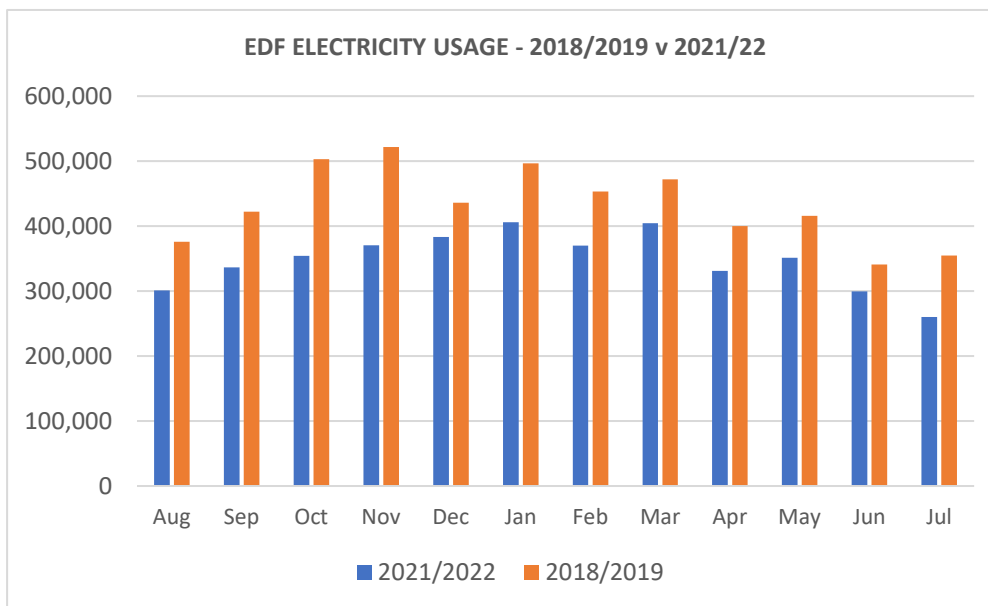
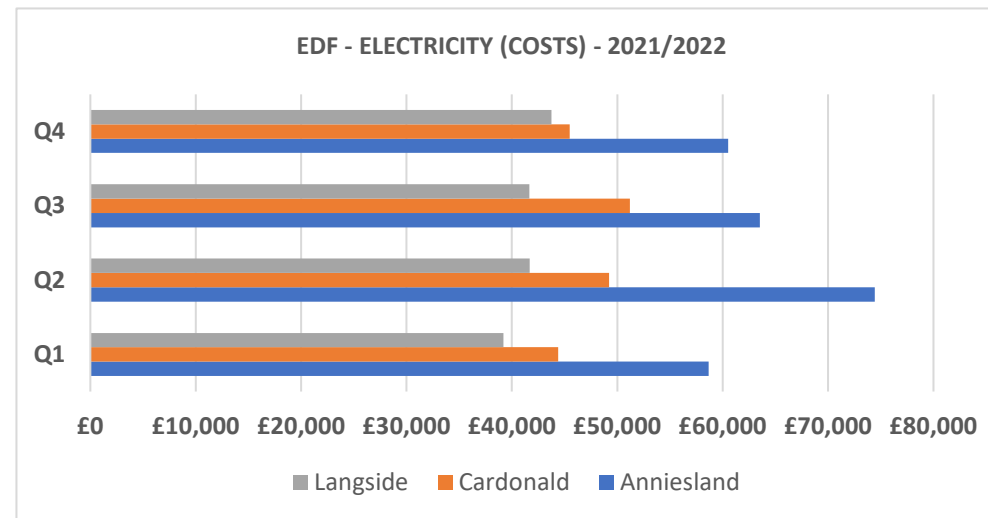
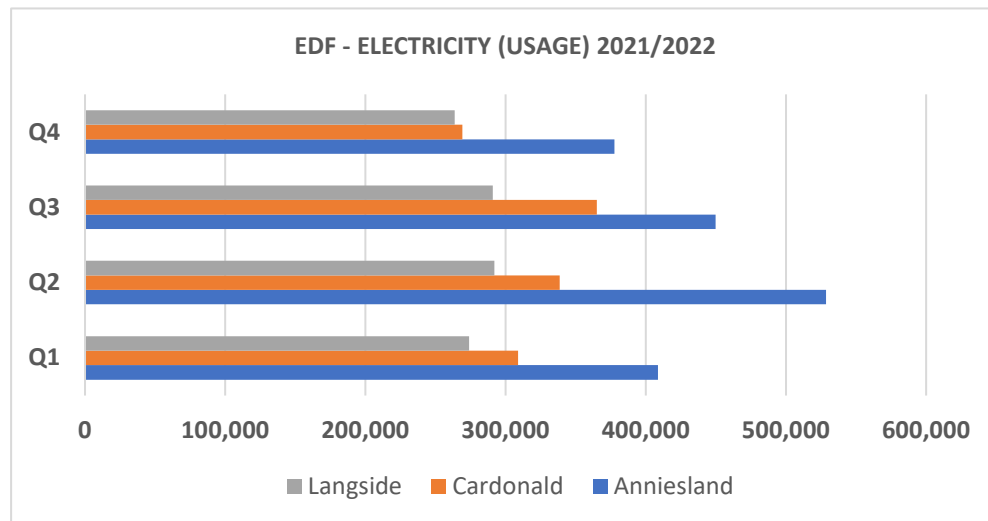


## Utility, Waste and Emissions Report - 2021/2022

Q4 – May 2022 – July 2022



## EDF – Electricity Supply

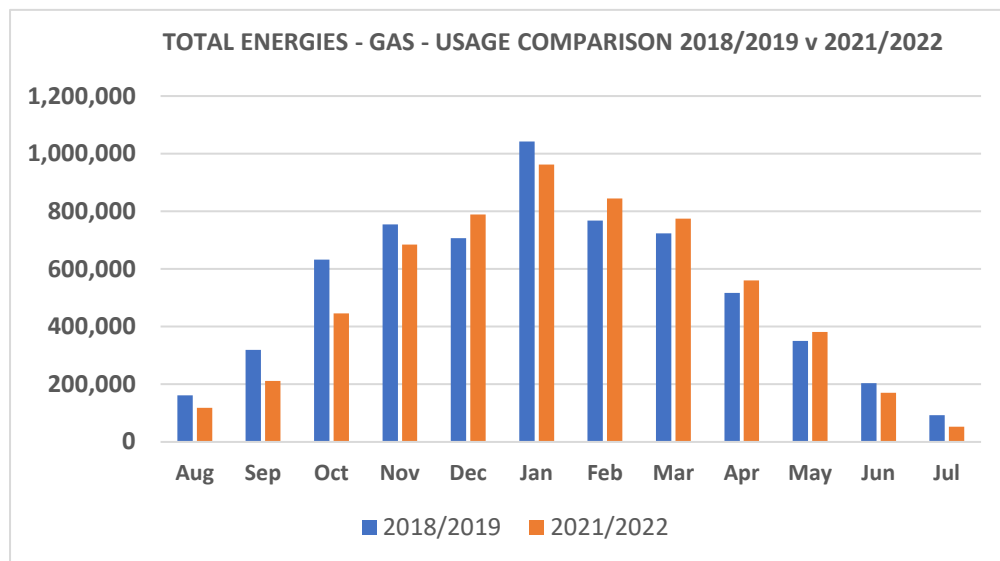
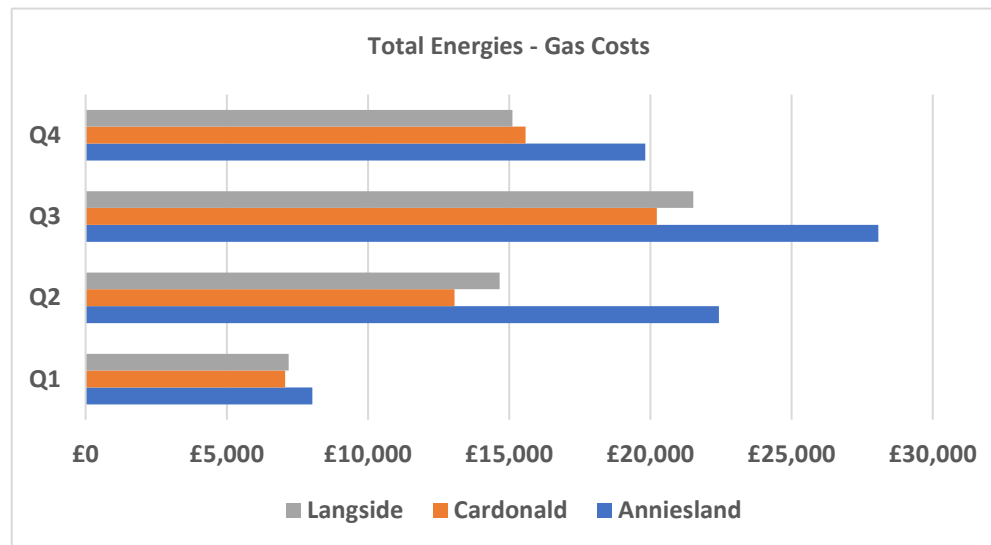
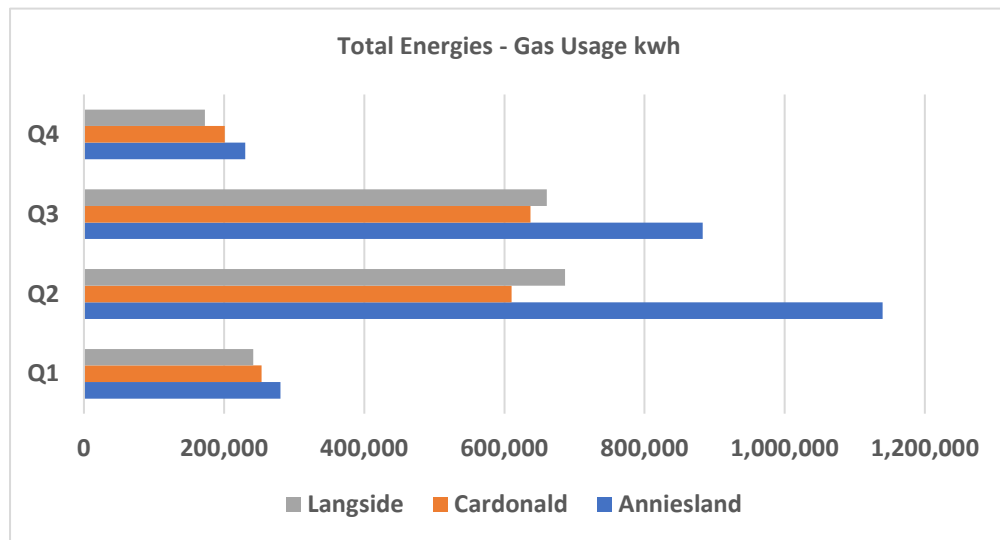


2018/2019 Total Usage (kwh)	2021/2022 Total Usage (kwh) (to date)
5,191,529	4,167,361
Total Spend	Total Spend
£629,073	£613,659

Usage - Costs	Anniesland	Cardonald	Langside	Total
Q1	£58,653	£44,395	£39,193	£142,241
Q2	£74,417	£49,215	£41,677	£165,309
Q3	£63,515	£51,190	£41,670	£156,375
Q4	£60,511	£45,484	£43,739	£149,734
Annual Total	£275,095	£190,285	£166,278	£613,659
Usage – kwh	Anniesland	Cardonald	Langside	Total
Q1	408,735	308,865	273,912	991,512
Q2	528,573	338,699	292,027	1,159,298
Q3	449,861	365,063	290,808	1,105,732
Q4	377,730	269,274	263,816	910,820
Annual Total	1,764,899	1,281,900	1,120,563	4,167,361

22% of electricity charges are made up by fixed charges – totalling £132,984 for 21/22

## Total Energies – Gas Supply

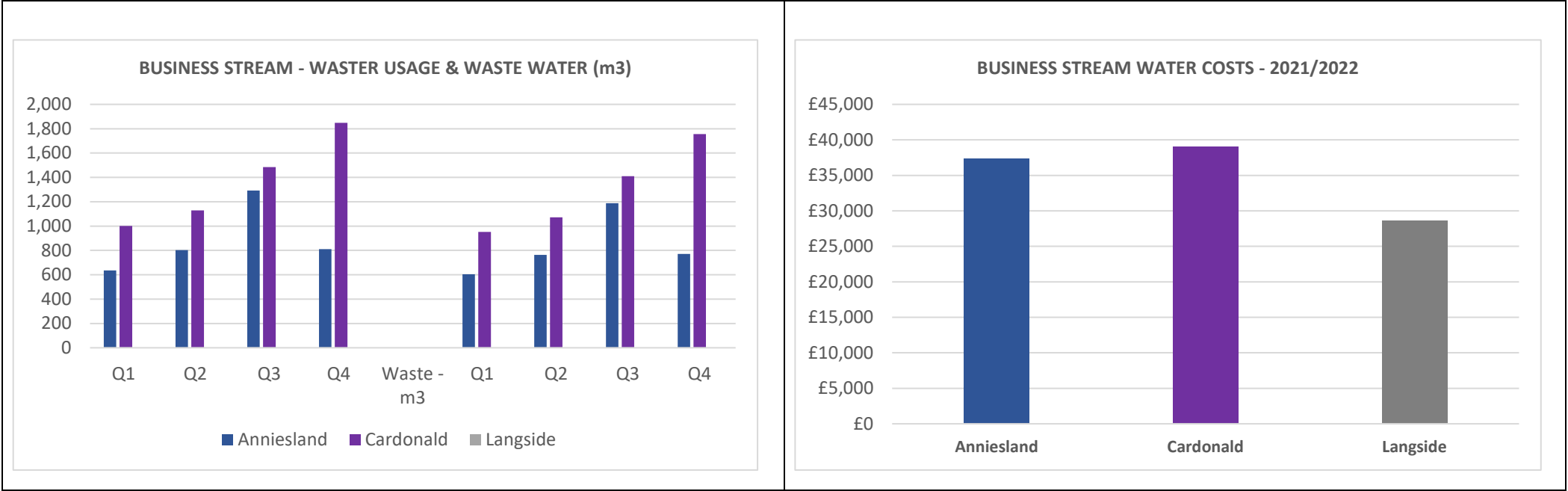


2018/2019 - Total Usage (kwh)	2021/2022 - Total Usage (kwh)
6,272,702	5,997,164
Total Spend	Total Spend
£151,555	£192,785

Usage - Costs	Anniesland	Cardonald	Langside	Total
Q1	£8,026	£7,070	£7,186	£22,283
Q2	£22,425	£13,062	£14,661	£50,148
Q3	£28,078	£20,230	£21,525	£69,833
Q4	£19,825	£15,580	£15,117	£50,521
<b>Annual Total</b>	<b>£78,354</b>	<b>£55,942</b>	<b>£58,489</b>	<b>£192,785</b>
Usage – kwh	Anniesland	Cardonald	Langside	Total
Q1	280,537	253,656	241,679	775,872
Q2	1,139,804	610,460	686,439	2,436,703
Q3	882,897	637,179	660,309	2,180,385
Q4	230,391	201,054	172,758	604,204
<b>Annual Total</b>	<b>2,533,629</b>	<b>1,702,350</b>	<b>1,761,185</b>	<b>5,997,164</b>

**23% of gas charges are made up by fixed charges – totalling £44,590 for 21/22**

Business Stream – Water Usage and Water Treatment:



- **Langside water now transferred to Business Stream from Wave Water**
- **Langside water meter replaced – 17/08/22 – usage and waste data will be available moving forward**



**Enva – Waste Management:**

**Annual Tonnage:**

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Total Monthly Tonnage - 2016/2017	8.20	21.64	36.15	26.56	17.51	23.88	24.56	31.42	16.71	29.73	33.33	12.61	282.30
Total Monthly Tonnage - 2017/2018	26.49	34.79	33.73	39.36	28.09	26.76	29.84	29.95	36.43	31.63	27.73	25.89	370.68
Total Monthly Tonnage - 2018/2019	45.89	50.52	38.38	38.72	31.89	33.09	35.88	32.70	27.89	38.07	28.93	21.12	423.08
Total Monthly Tonnage - 2019/2020	33.07	33.56	23.70	39.63	18.13	23.03	19.98	23.21	0.00	0.00	0.00	0.00	214.31
Total Monthly Tonnage - 2020/2021	10.87	17.91	16.18	8.35	14.00	1.78	0.00	13.22	14.70	7.51	20.58	8.68	133.78
Total Monthly Tonnage - 2021/2022	14.24	7.58	39.46	19.53	7.83	11.23	19.71	17.35	21.07	9.39	25.05	11.57	204.01

**Annual Recycling % Per Campus:**

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022
Anniesland Campus	65%	73%	70%	85%	87%	97%
Cardonald Campus	61%	71%	73%	84%	90%	99%
Langside Campus	59%	65%	60%	78%	88%	97%

Costs	August	September	October	November	December	January	February	March	April	May	June	July	Total
2016/2017	£4,068	£10,349	£10,265	£9,374	£7,841	£7,766	£8,396	£10,621	£5,764	£10,291	£9,164	£3,534	£97,433
2017/2018	£8,150	£9,590	£9,627	£10,847	£8,022	£7,916	£8,098	£8,668	£9,410	£9,814	£8,047	£4,965	£103,153
2018/2019	£12,263	£11,655	£11,487	£11,364	£7,750	£9,166	£10,087	£10,202	£7,972	£10,581	£7,926	£5,773	£116,225
2019/2020	£9,792	£12,114	£9,156	£11,798	£8,120	£9,165	£8,120	£0	£0	£0	£0	£0	£68,266
2020/2021	£3,915	£4,861	£5,687	£2,546	£3,657	£594	£0	£3,378	£3,520	£3,307	£5,024	£3,436	£39,926
2021/2022	£4,327	£2,680	£8,555	£6,319	£3,704	£4,466	£5,911	£6,022	£6,611	£5,465	£6,619	£5,356	£65,023

## Cumulative Emissions Data – Academic Year 21/22

Q1 - August - October	373
Q2 - November - January	716
Q3 - February - April	658
Q4 - May - July	330
	<b>2,077</b>

Emission Source	Scope	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	4,163,905	kWh	0.21233	kg CO2e/kWh	884.1	
Natural Gas	1	5,997,163	kWh	0.18316	kg CO2e/kWh	1,098.4	
Water - Supply	3	9,074	m3	0.11	kg CO2e/m3	1.0	
Grid Electricity (transmission & distribution losses)	3	4,164,238	kWh	0.01879	kg CO2e/kWh	78.2	
Water - Treatment	3	8,514	m3	0.23	kg CO2e/m3	2.0	
Batteries Recycling	3	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	5	tonnes	21.29356589	kgCO2e/tonne	0.1	
Mixed recycling	3	274	tonnes	21.29356589	kg CO2e/tonne	5.8	
Refuse Municipal /Commercial /Industrial to Combustion	3	9	tonnes	21.29356589	kgCO2e/tonne	0.2	
Construction (Average) Recycling	3	57	tonnes	0.9891416	kgCO2e/tonne	0.1	
Coach	1	3,459	passenger km	0.02684	kg CO2e/passenger km	0.1	College fleet
Car - petrol (average) miles	1	2,674	miles	0.280526922	kg CO2e/mile	0.8	College fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	5,597	miles	0.338721251	kg CO2e/ mile	1.9	College fleet
Coach	1	0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	3,039	km	0.17148	kg CO2e/km	0.5	Taxi on College account
Car - petrol (average) miles	1	3,562	miles	0.280526922	kg CO2e/mile	1.0	Miles calimed
Rail (National Rail)		0	passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)		0	passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3	0	% of total FTEs homeworking	0.3000	tCO2e/FTE/annum	-	
						<b>2,074</b>	

- Homeworking % to be added
- Staff and student travel to be captured and included
- The water meter at Langside was changed over 17/08/22, therefore, data will be available for 22/23
- Ageing College fleet means some mileage now available

## Quarter 1 Emissions - August 2021 – October 2021

Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	408,735	308,865	270,580	988,179	kWh	0.21233	kg CO2e/kWh	209.8	
Natural Gas	1	280,537	253,656	241,679	775,872	kWh	0.18316	kg CO2e/kWh	142.1	
Water - Supply	3	636	1,001		1,637	m3	0.11	kg CO2e/m3	0.2	
Grid Electricity (transmission & distribution losses)	3	408,735	308,865	270,912	988,512	kWh	0.01879	kg CO2e/kWh	18.6	
Water - Treatment	3				0	m3	0.23	kg CO2e/m3	-	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	1	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	13	23	12	48	tonnes	21.29356589	kg CO2e/tonne	1.0	
Refuse Municipal /Commercial /Industrial to Combustion	3	1	1	0	2	tonnes	21.29356589	kgCO2e/tonne	0.0	
Construction (Average) Recycling	3	1	10	0	10	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	249	182	250	681	passenger km	0.02684	kg CO2e/passenger km	0.0	College Fleet
Car - petrol (average) miles	1	354			354	miles	0.280526922	kg CO2e/mile	0.1	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	97	159	198	454	miles	0.338721251	kg CO2e/ mile	0.2	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	422	422	422	1,265	km	0.17148	kg CO2e/km	0.2	Taxi on college account
Car - petrol (average) miles	1	492	492	492	1,476	miles	0.280526922	kg CO2e/mile	0.4	Miles claimed
Rail (National Rail)						passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)						passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3					% of total FTEs homeworking	0.3000	tCO2e/FTE/annum	-	
									373	

## Quarter 2 Emissions - November 2021 – January 2022

Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	528,391	338,699	292,027	1,159,116	kWh	0.21233	kg CO2e/kWh	246.1	
Natural Gas	1	1,139,804	610,460	686,439	2,436,703	kWh	0.18316	kg CO2e/kWh	446.3	
Water - Supply	3	803	1,129		1,932	m3	0.11	kg CO2e/m3	0.2	
Grid Electricity (transmission & distribution losses)	3	528,391	338,699	292,027	1,159,116	kWh	0.01879	kg CO2e/kWh	21.8	
Water - Treatment	3				0	m3	0.23	kg CO2e/m3	-	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	0	0	0	0	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	11	11	6	28	tonnes	21.29356589	kg CO2e/tonne	0.6	
Refuse Municipal /Commercial /Industrial to Combustion	3	0	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Construction (Average) Recycling	3	1	9	0	10	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	249	182	250	681	passenger km	0.02684	kg CO2e/passenger km	0.0	College Fleet
Car - petrol (average) miles	1	354			354	miles	0.280526922	kg CO2e/mile	0.1	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	97	159	198	454	miles	0.338721251	kg CO2e/ mile	0.2	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	216	216	216	647	km	0.17148	kg CO2e/km	0.1	Taxi on college account
Car - petrol (average) miles	1	492	492	492	1,476	miles	0.280526922	kg CO2e/mile	0.4	Miles claimed
Rail (National Rail)						passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)						passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3					% of total FTEs homeworking	0.3000	tCO2e/FTE/annum	-	
									716	

## Quarter 3 Emissions - February 2022 – April 2022

Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	449,861	365,062	290,807	1,105,730	kWh	0.21233	kg CO2e/kWh	234.8	
Natural Gas	1	882,897	637,179	660,309	2,180,385	kWh	0.18316	kg CO2e/kWh	399.4	
Water - Supply	3	1,292	1,484		2,776	m3	0.11	kg CO2e/m3	0.3	
Grid Electricity (transmission & distribution losses)	3	449,861	365,062	290,807	1,105,730	kWh	0.01879	kg CO2e/kWh	20.8	
Water - Treatment	3	1,187	1,410		2,597	m3	0.23	kg CO2e/m3	0.6	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	0	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	13	18	16	47	tonnes	21.29356589	kg CO2e/tonne	1.0	
Refuse Municipal /Commercial /Industrial to Combustion	3	0	1	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Construction (Average) Recycling	3	1	8		8	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	249	182	250	681	passenger km	0.02684	kg CO2e/passenger km	0.0	College Fleet
Car - petrol (average) miles	1	354			354	miles	0.280526922	kg CO2e/mile	0.1	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	97	159	198	454	miles	0.338721251	kg CO2e/ mile	0.2	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	917	917	917	2,752	km	0.17148	kg CO2e/km	0.5	Miles claimed (Payroll)
Car - petrol (average) miles	1				0	miles	0.280526922	kg CO2e/mile	-	
Rail (National Rail)					0	passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)					0	passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3					% of total FTEs homeworking	0.3000	tCO2e/FTE/annum	-	
					0				658	

## Quarter 4 Emissions - May 2022 – July 2022

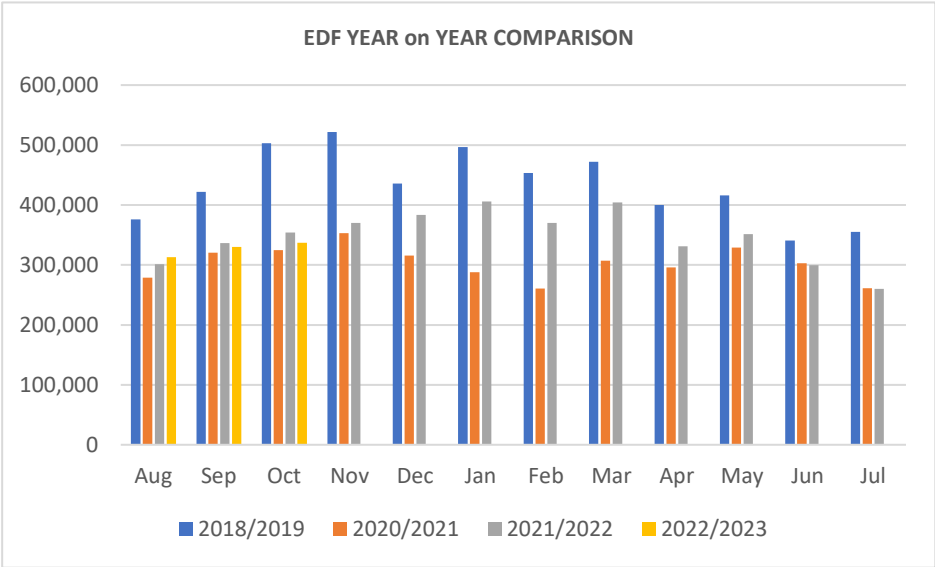
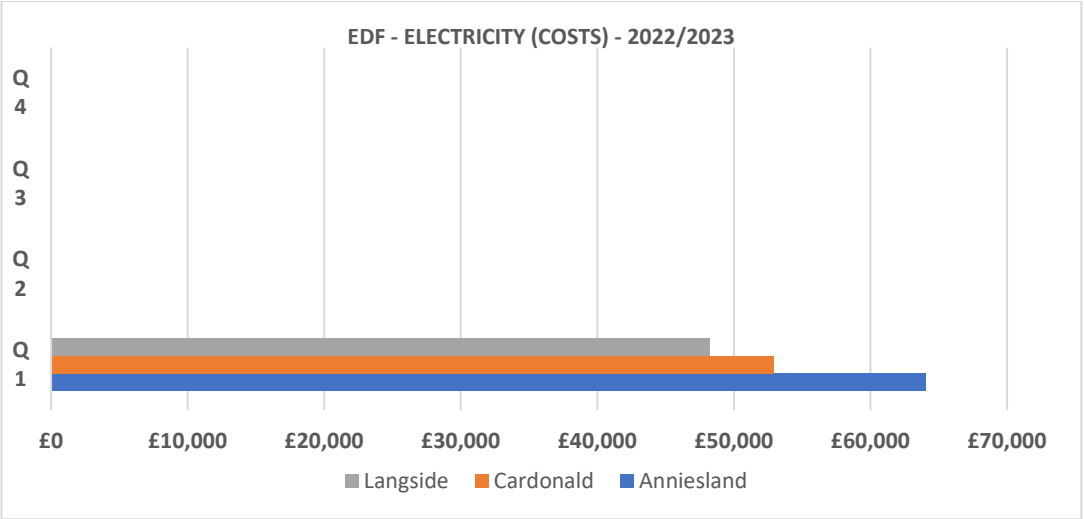
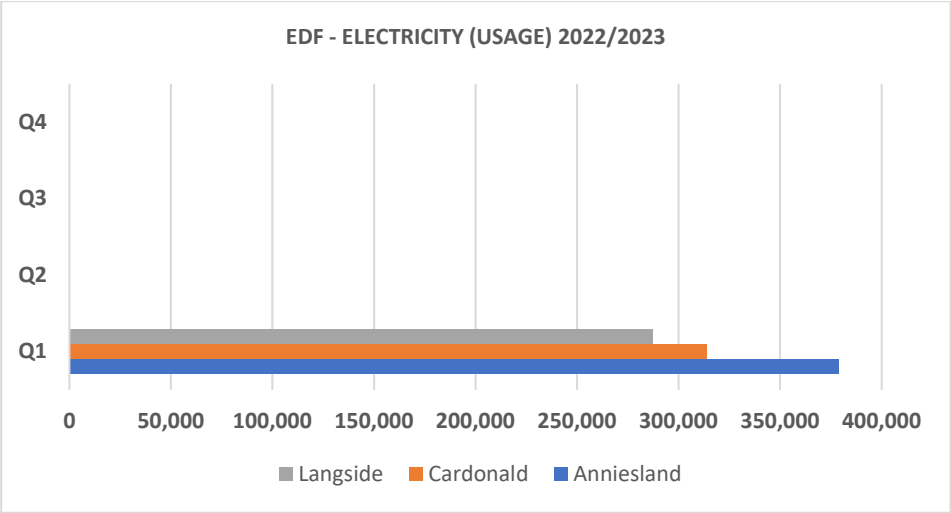
Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	377,790	269,274	263,816	910,880	kWh	0.21233	kg CO2e/kWh	193.4	
Natural Gas	1	230,391	201,054	172,758	604,203	kWh	0.18316	kg CO2e/kWh	110.7	
Water - Supply	3	881	1,848		2,729	m3	0.11	kg CO2e/m3	0.3	
Grid Electricity (transmission & distribution losses)	3	377,790	269,274	263,816	910,880	kWh	0.01879	kg CO2e/kWh	17.1	
Water - Treatment	3	770	1,756		2,526	m3	0.23	kg CO2e/m3	0.6	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	1	1	1	3	tonnes	21.29356589	kgCO2e/tonne	0.1	
Mixed recycling	3	47	59	45	151	tonnes	21.29356589	kg CO2e/tonne	3.2	
Refuse Municipal /Commercial /Industrial to Combustion	3	2	2	2	5	tonnes	21.29356589	kgCO2e/tonne	0.1	
Construction (Average) Recycling	3	1	27	0	28	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	1,086	226	104	1,416	passenger km	0.02684	kg CO2e/passenger km	0.0	College Fleet
Car - petrol (average) miles	1	1,612			1,612	miles	0.280526922	kg CO2e/mile	0.5	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	1,588	1,626	1,021	4,235	miles	0.338721251	kg CO2e/ mile	1.4	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	173	173	173	519	km	0.17148	kg CO2e/km	0.1	Taxi on college account
Car - petrol (average) miles	1	2,621	2,621	2,621	7,863	miles	0.280526922	kg CO2e/mile	2.2	Miles claimed
Rail (National Rail)					0	passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)					0	passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3					% of total FTEs homeworking	0.3000	tCO2e/FTE/annum	-	
					0				330	





## Utility, Waste and Emissions Report - 2022/2023

Q1 – August 2022 – October 2022



Usage - Costs	Anniesland	Cardonald	Langside	Total
Q1	£64,000	£52,896	£48,177	£165,072
Q2	£0	£0	£0	
Q3	£0	£0	£0	
Q4	£0	£0	£0	

Usage - kwh	Anniesland	Cardonald	Langside	Total kwh
Q1	378,739	313,762	287,227	979,728
Q2	0	0	0	
Q3	0	0	0	
Q4	0	0	0	

Usage - Costs	Anniesland	Cardonald	Langside	Total
<b>Q1</b>	£58,653	£44,395	£39,193	£142,241
<b>Q2</b>	£74,417	£49,215	£41,677	£165,309
<b>Q3</b>	£63,515	£51,190	£41,670	£156,375
<b>Q4</b>	£60,511	£45,484	£43,739	£149,734
<b>Annual Total</b>	<b>£275,095</b>	<b>£190,285</b>	<b>£166,278</b>	<b>£613,659</b>
Usage – kwh	Anniesland	Cardonald	Langside	Total
<b>Q1</b>	408,735	308,865	273,912	991,512
<b>Q2</b>	528,573	338,699	292,027	1,159,298
<b>Q3</b>	449,861	365,063	290,808	1,105,732
<b>Q4</b>	377,730	269,274	263,816	910,820
<b>Annual Total</b>	<b>1,764,899</b>	<b>1,281,900</b>	<b>1,120,563</b>	<b>4,167,361</b>

## EDF - Half Hourly Reports Q1 – 2022/2023:

EDF - Anniesland	August	September	October
Weekends	14,608	17,126	18,730
Out of hours	28,406	24,541	22,796
Core Hours	86,982	85,751	79,800
<b>Total</b>	<b>129,996</b>	<b>127,417</b>	<b>121,326</b>
	<b>33%</b>	<b>33%</b>	<b>34%</b>
EDF - Cardonald	August	September	October
Weekends	14,798	16,716	19,860
Out of hours	24,195	22,411	23,838
Core Hours	57,330	67,473	67,141
<b>Total</b>	<b>96,323</b>	<b>106,600</b>	<b>110,839</b>
	<b>40%</b>	<b>37%</b>	<b>39%</b>
Langside Total	August	September	October
Weekends	18,052	19,770	21,051
Out of hours	24,250	25,411	27,418
Core Hours	44,146	50,750	56,379
<b>Langside Total</b>	<b>86,449</b>	<b>95,930</b>	<b>104,848</b>
	<b>49%</b>	<b>47%</b>	<b>46%</b>

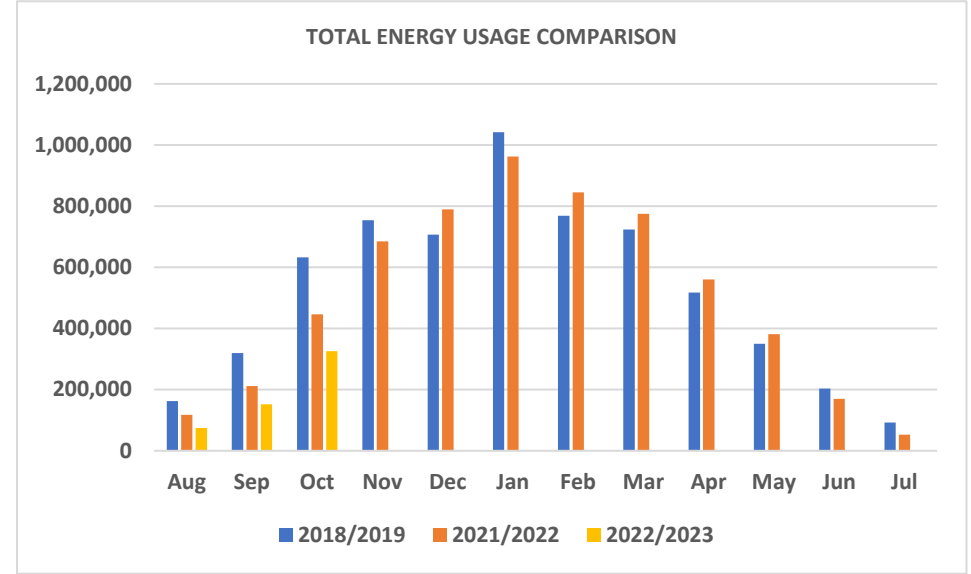
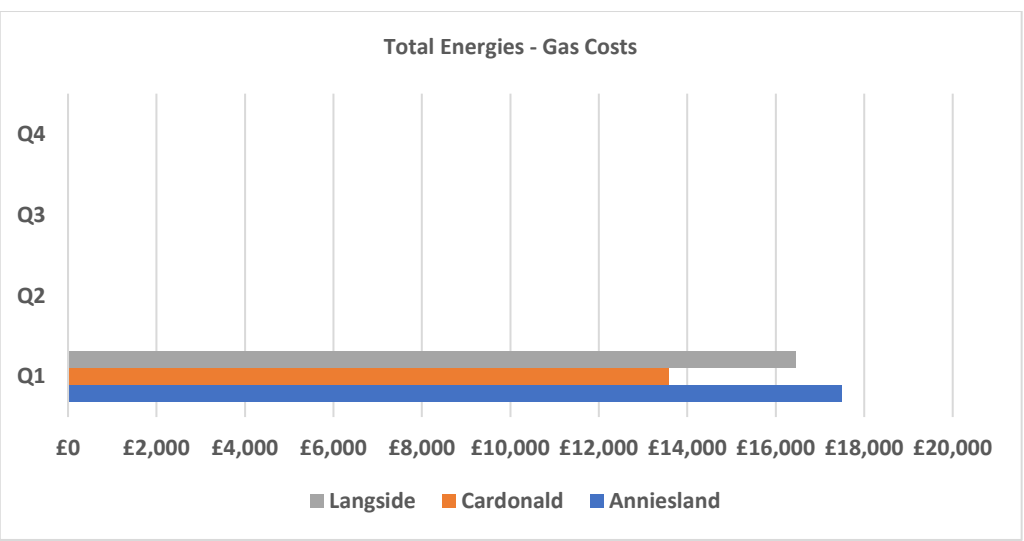
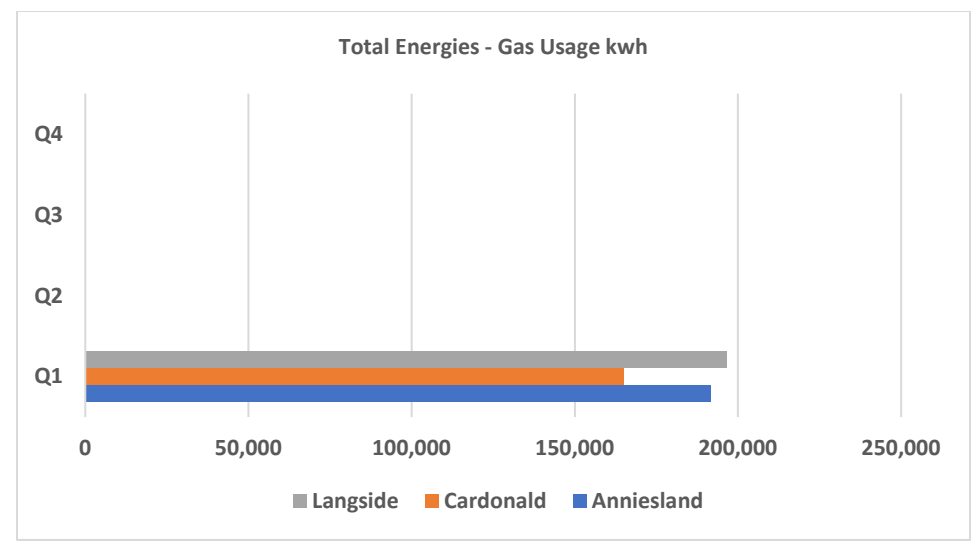
GCC - Total	
<b>Weekends</b>	<b>160,710</b>
<b>Out of hours</b>	<b>223,266</b>
<b>Core hours</b>	<b>595,753</b>

<b>Total kwh</b>	<b>979,729</b>	<b>100%</b>
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<b>Out of hours % of total consumption</b>
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W/end	Sat & Sun
Out of hours	00.00 to 5.30am & 17.30pm to 00.00
Core Hours	5.30am to 17.30pm
Anniesland & Cardonald	
Tues & Thursday Eve - 5.30pm to 9.30pm	
Langside	
Saturday 8am to 4pm	

Total Energies – Gas Supply



Costs	Anniesland	Cardonald	Langside	Total
Q1	£17,487	£13,573	£16,445	£47,505
Q2	£0	£0	£0	
Q3	£0	£0	£0	
Q4	£0	£0	£0	

Usage - kwh	Anniesland	Cardonald	Langside	Total
Q1	191,577	165,037	196,634	553,248
Q2	0	0	0	
Q3	0	0	0	
Q4	0	0	0	

Total Energy – 2021/2022 Overview

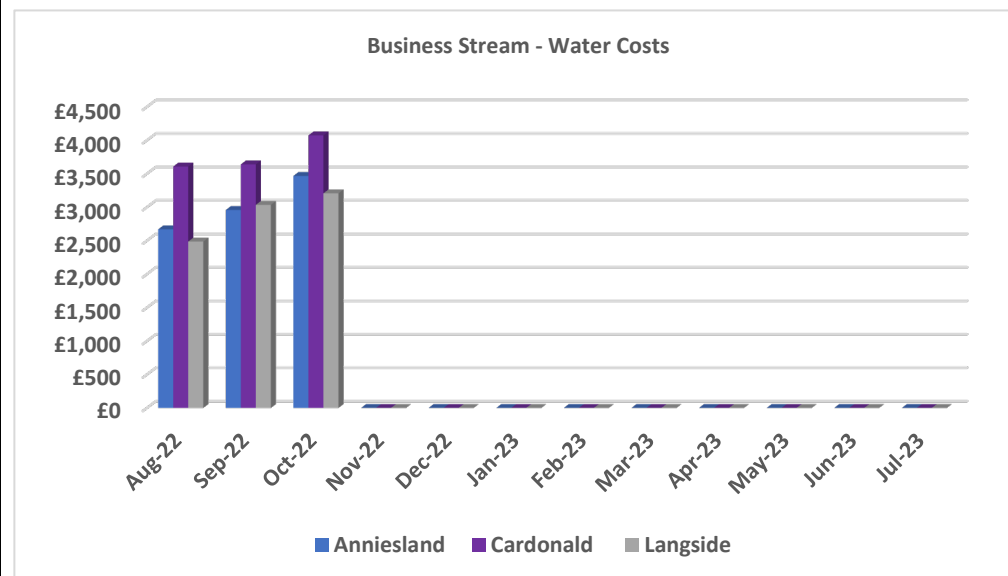
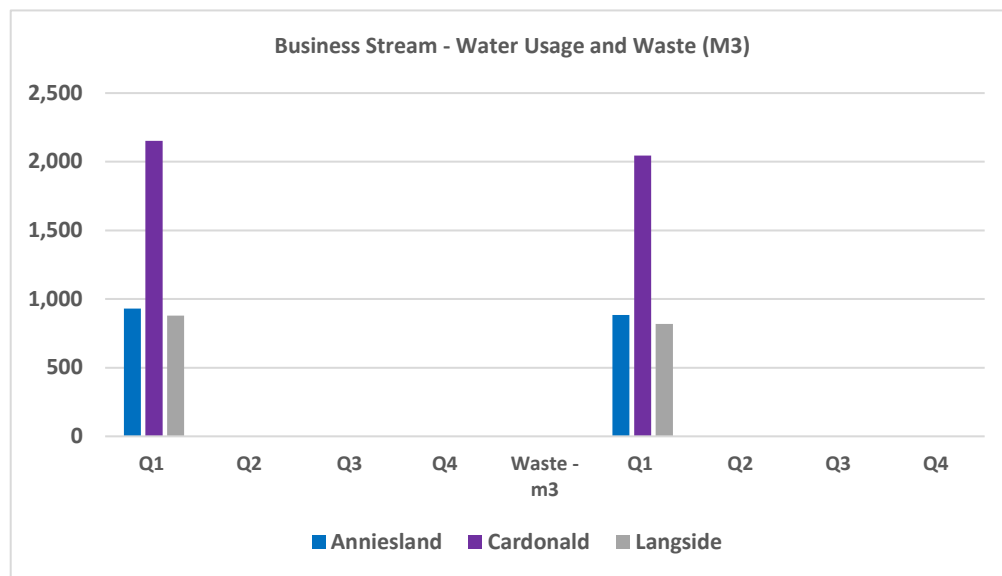
Usage - Costs	Anniesland	Cardonald	Langside	Total
Q1	£8,026	£7,070	£7,186	£22,283
Q2	£22,425	£13,062	£14,661	£50,148
Q3	£28,078	£20,230	£21,525	£69,833
Q4	£19,825	£15,580	£15,117	£50,521
Annual Total	£78,354	£55,942	£58,489	£192,785
Usage – kwh	Anniesland	Cardonald	Langside	Total
Q1	280,537	253,656	241,679	775,872
Q2	1,139,804	610,460	686,439	2,436,703
Q3	882,897	637,179	660,309	2,180,385
Q4	230,391	201,054	172,758	604,204
Annual Total	2,533,629	1,702,350	1,761,185	5,997,164

Total Energy – Half Hourly Reports Q1 – 2022/2023

Total - Anniesland	August	September	October
Weekends	1,379	2,968	3,517
Out of hours	1,921	154	6,414
Core Hours	13,722	53,197	104,897
<b>Total</b>	<b>17,022</b>	<b>56,319</b>	<b>114,828</b>
	<b>19%</b>	<b>6%</b>	<b>9%</b>
Total - Cardonald Total	August	September	October
Weekends	0	0	0
Out of hours	360	287	3,538
Core Hours	28,078	39,620	86,765
<b>Total</b>	<b>28,438</b>	<b>39,907</b>	<b>90,303</b>
	<b>1%</b>	<b>1%</b>	<b>4%</b>
Total - Langside Total	August	September	October
Weekends	3,499	4,155	16,818
Out of hours	6,279	4,926	12,931
Core Hours	19,828	42,740	86,687
<b>Total</b>	<b>29,606</b>	<b>51,821</b>	<b>116,436</b>
	<b>33%</b>	<b>18%</b>	<b>26%</b>

GCC Total		
Weekends	32,336	6%
Out of Hours	36,810	7%
Core Hours	475,534	87%
<b>Total</b>	<b>544,680</b>	<b>100%</b>

Business Stream – Water Usage and Water Treatment:



Usage - m3	Anniesland	Cardonald	Langside	Total
Q1	931	2,152	879	3,962
Q2				
Q3				
Q4				
Total	931	2,152	879	3,962

Waste - m3	Anniesland	Cardonald	Langside	Total
Q1	884	2,044	820	3,748
Q2				
Q3				
Q4				
Total	884	2,044	820	3,748

Q1	Anniesland	Cardonald	Langside	Total
Water Charges	£700	£1,918	£764	£3,381
Waste Charges	£838	£2,021	£780	£3,640
Fixed Charges	£7,601	£7,462	£7,197	£22,260
Contract Discounts	£64	£80	£11	£155
Grand Total	£9,075	£11,321	£8,730	£29,126

Enva - Waste 2022/2023:

Total tonnage to date:

Anniesland Campus	8.90
Cardonald Campus	42.67
Langside Campus	12.27

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
Total Monthly Tonnage - 2016/2017	8.20	21.64	36.15	26.56	17.51	23.88	24.56	31.42	16.71	29.73	33.33	12.61	282.30
Total Monthly Tonnage - 2017/2018	26.49	34.79	33.73	39.36	28.09	26.76	29.84	29.95	36.43	31.63	27.73	25.89	370.68
Total Monthly Tonnage - 2018/2019	45.89	50.52	38.38	38.72	31.89	33.09	35.88	32.70	27.89	38.07	28.93	21.12	423.08
Total Monthly Tonnage - 2019/2020	33.07	33.56	23.70	39.63	18.13	23.03	19.98	23.21	0.00	0.00	0.00	0.00	214.31
Total Monthly Tonnage - 2020/2021	10.87	17.91	16.18	8.35	14.00	1.78	0.00	13.22	14.70	7.51	20.58	8.68	133.78
Total Monthly Tonnage - 2021/2022	14.24	7.58	39.46	19.53	7.83	11.23	19.71	17.35	21.07	9.39	25.05	11.57	204.01
Total Monthly Tonnage - 2022/2023	24.51	29.86	9.47										

Costs	August	September	October	November	December	January	February	March	April	May	June	July	Total
2016/2017	£4,068	£10,349	£10,265	£9,374	£7,841	£7,766	£8,396	£10,621	£5,764	£10,291	£9,164	£3,534	£97,433
2017/2018	£8,150	£9,590	£9,627	£10,847	£8,022	£7,916	£8,098	£8,668	£9,410	£9,814	£8,047	£4,965	£103,153
2018/2019	£12,263	£11,655	£11,487	£11,364	£7,750	£9,166	£10,087	£10,202	£7,972	£10,581	£7,926	£5,773	£116,225
2019/2020	£9,792	£12,114	£9,156	£11,798	£8,120	£9,165	£8,120	£0	£0	£0	£0	£0	£68,266
2020/2021	£3,915	£4,861	£5,687	£2,546	£3,657	£594	£0	£3,378	£3,520	£3,307	£5,024	£3,436	£39,926
2021/2022	£4,327	£2,680	£8,555	£6,319	£3,704	£4,466	£5,911	£6,022	£6,611	£5,465	£6,619	£5,356	£65,023
2022/2023	£8,235	£8,878	£4,895										

Annual Recycling % Per Campus:

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021	2021/2022	2022/2023 to date
Anniesland Campus	65%	73%	70%	85%	87%	97%	91%
Cardonald Campus	61%	71%	73%	84%	90%	99%	95%
Langside Campus	59%	65%	60%	78%	88%	97%	91%

## Cumulative Emissions Data – Academic Year 22/23

Q1 – August 22 to October 22	332	Q1 – August 21 to October 21	373
Q2 – November 22 to January 23		Q2 – November 21 to January 22	716
Q3 – February 23 to April 23		Q3 – February 22 to April 22	658
Q4 – May 23 to July 23		Q4 – May 22 to July 22	330
	<b>332</b>		<b>2,077</b>

Emission Factor Academic Year: 2022/2023 - Quarter: Q1 - August 2022 - October 2023										
Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	378,666	313,675	287,163	979,504	kWh	0.21233	kg CO2e/kWh	208.0	
Natural Gas	1	188,169	155,185	202,263	545,617	kWh	0.18316	kg CO2e/kWh	99.9	
Water - Supply	3	931	2,152	410	3,493	m3	0.11	kg CO2e/m3	0.4	
Grid Electricity (transmission & distribution losses)	3	378,666	313,675	287,163	979,504	kWh	0.01879	kg CO2e/kWh	18.4	
Water - Treatment	3	884	2,044	820	3,748	m3	0.23	kg CO2e/m3	0.9	
Batteries Recycling	3	0	0	0	0	tonnes	21.29356589	kg CO2e/tonne	-	
Organic Food and Drink waste - Combustion	3	0	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	7	22	9	38	tonnes	21.29356589	kg CO2e/tonne	0.8	
Refuse Municipal /Commercial /Industrial to Combustion	3	1	3	1	4	tonnes	21.29356589	kgCO2e/tonne	0.1	
Construction (Average) Recycling	3	1	16	0	17	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	793	118	428	1,339	passenger km	0.02684	kg CO2e/passenger km	0.0	College Fleet
Car - petrol (average) miles	1	125	0	0	125	miles	0.280526922	kg CO2e/mile	0.0	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	894	1,286	728	2,908	miles	0.338721251	kg CO2e/ mile	1.0	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	883	883	883	2,649	km	0.17148	kg CO2e/km	0.5	Taxi on college account
Car - petrol (average) miles	1	2,546	2,546	2,546	7,638	miles	0.280526922	kg CO2e/mile	2.1	Miles claimed
Rail (National Rail)						passenger km	0.03549	kg CO2e/passenger km	-	
Bus (Local bus)						passenger km	0.11774	kg CO2e/passenger km	-	
Homeworking	3	150	150	150	450	% of total FTEs	0.3000	tCO2e/FTE/annum	0.1	
									<b>332</b>	

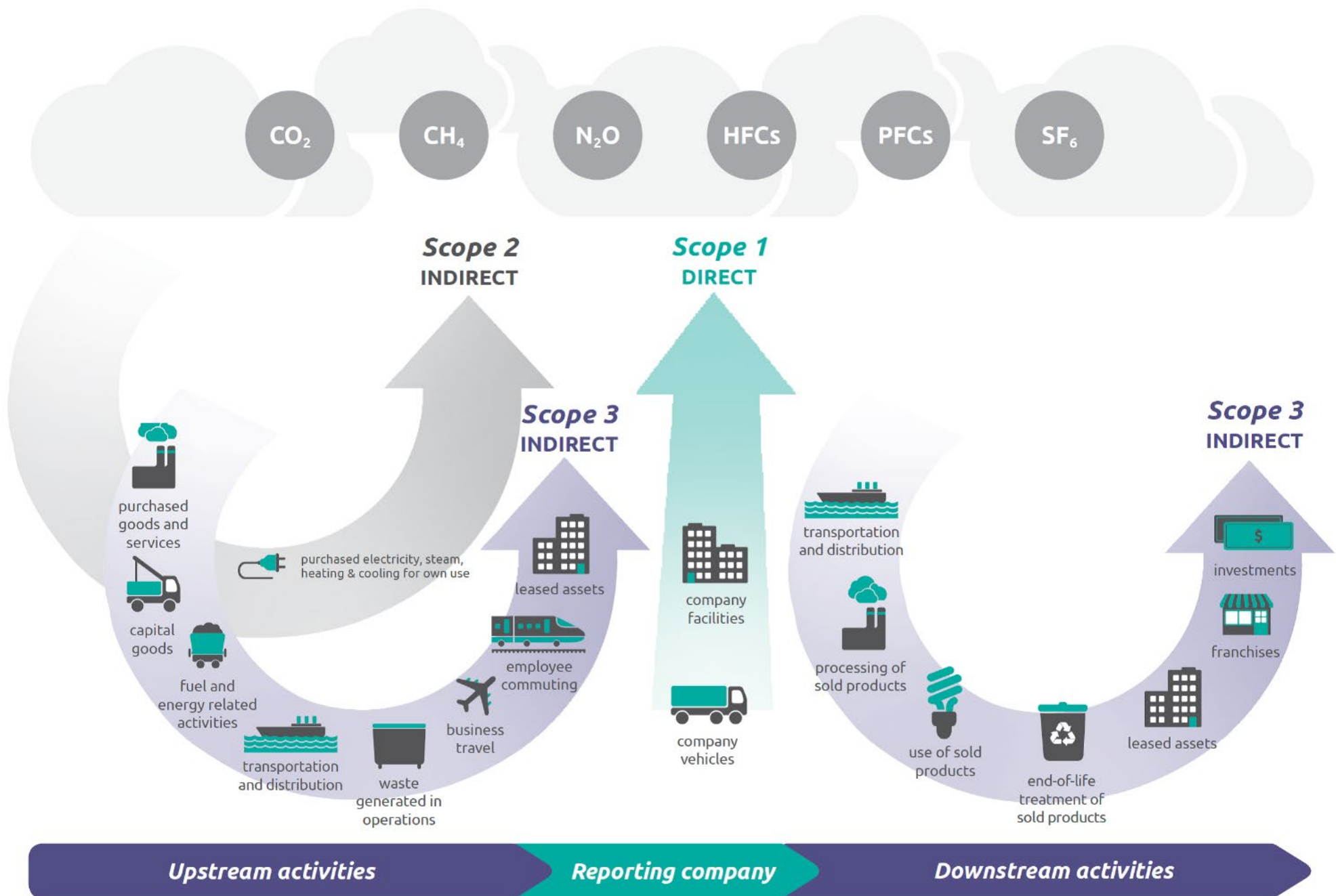
- Homeworking added at 15%
- Staff and student travel to be captured and included

**Scope 1 – All Direct Emissions from the activities of an organisation or under their control. Including fuel combustion on site such as gas boilers, fleet vehicles and air-conditioning leaks.**

**Scope 2 – Indirect Emissions from electricity purchased and used by the organisation. Emissions are created during the production of the energy and eventually used by the organisation.**

**Scope 3 – All Other Indirect Emissions from activities of the organisation, occurring from sources that they do not own or control. These are usually the greatest share of the carbon footprint, covering emissions associated with business travel, procurement, waste, and water.**





## AUDIT COMMITTEE MEETING

Date of Meeting	Nov 2022
Paper Title	Glasgow Clyde College Cyber Security Posture
Action	For Discussion
Prepared by	Scott Renton, Head of ICT
Agenda Item	22.62
Status	Disclosable

### 1 PURPOSE OF THE REPORT

- 1.1 To provide an updated report on the College's Cyber Security posture.

### 2 ACTION FOR THE BOARD

- 2.1 Members of the Audit Committee are invited to note this paper.

### 3 Cyber Security Update

#### List of Data Breaches and Cyber Attacks in October 2022 – 9.9 Million Records Breached

IT Governance identified 102 security incidents throughout the month, which is the second largest figure so far this year – trailing only August (112).

[Main Article](#)

By contrast, comparatively little personal data was breached, with their figures confirming that at least 9,990,855 records were compromised. That number could have been much higher after Amazon was found to have left a database containing Prime members' viewing habits unprotected.

Fortunately for the tech giant, [researchers at Tech Crunch](#) found that the 215 million compromised records couldn't be used to identify customers by name.

For now, it's unclear what damage the data could cause if exposed, so they have omitted the figure from their tally. However, it's a warning sign for organisations about the dangers of misconfigured Internet-facing servers.

A couple of HE related incidents outside of UK areas have been reported although since my last report there have been no reported major incidents in the UK against the FE/HE sector.

- [University of Limerick in email data breach gaffe](#)
- [Students caught up in University of Otago data breach](#)

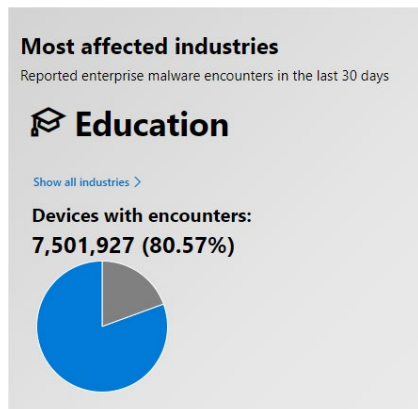
### 3.1 Cyber Essentials Plus Accreditation

I am pleased to report that we achieved our re-certification for CE+ on the 12<sup>th</sup> of October, which required little or no remediation actions on our part, given our strong Cyber security postures and current efforts by our Network/Cyber security team to maintain our defences.



## 4 RISKS

### 4.1 Microsoft Security – Global Threat Intelligence



(Sept 2022: 80.14% and 7,214,155 devices)

#### Top threats:

- [Adware:Win32/DealPly!MSR](#)
- [Backdoor:PHP/Webshell.S](#)
- [Backdoor:Win32/Xtrat](#)
- [Exploit:PHP/AdmisPassShell](#)
- [Exploit:Win32/Pdfjsc.EJ](#)

Reported enterprise malware encounters in the last 30 days:-

- |  |                          |
|--|--------------------------|
| • Education 7,501,927 (80.57%)                     | <i>previously 80.14%</i> |
| • Retail and consumer goods 884,121 (9.59%)        | <i>previously 9.62%</i>  |
| • Healthcare and pharmaceuticals 4217,127 (4.48%)  | <i>previously 4.77%</i>  |
| • Telecommunications 224,223 (2.41%)               | <i>previously 2.36%</i>  |
| • Financial services and insurance 167,610 (1.80%) | <i>previously 1.83%</i>  |
| • Power and Utilities 116,431 (1.25%)              | <i>previously 1.28%</i>  |

## 6 ANY OTHER SIGNIFICANT IMPACT e.g., STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY

- N/A

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	23 November 2022
<b>Paper Title</b>	Schedule of Work 2022/23 and Remit
<b>Action</b>	For Approval
<b>Prepared by</b>	Kirsty Mavor, Clerk to the Board
<b>Agenda Item</b>	22.65
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

1.1 The purpose of this report is to ask the Committee to: -

- (a) consider and approve the recommended changes to its own remit
- (b) note the Schedule of Work for the 2022/23 session.

**2. ACTION FOR THE COMMITTEE**

2.1 Members of the Audit Committee are invited to approve the recommended changes to the remit.

**3. BRIEF BACKGROUND INFORMATION**

3.1 The Climate Change Action Plan was approved by Board of Management at the June meeting, and the monitoring of quarterly reporting was delegated to the Audit Committee. The revised remit records the Committee's responsibility for monitoring progress of the Climate Change Action Plan. The Committee is asked to approve the recommended changes which will then go to the Board for final approval.

3.2 The Schedule of Work was considered by the Committee at the September meeting. Please advise the Clerk if any changes need to be made during this session.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

4.1 Draft remit  
Schedule of Work 2022/23.

**5. RISKS**

5.1 There are no specific risk implications in this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

6.1 Not applicable.

## AUDIT COMMITTEE

### REMIT OF COMMITTEE

The Committee shall satisfy itself and provide assurances to the Board on the following:

- (1) the adequacy and effectiveness of the Glasgow Clyde College's systems of internal control in relation to its financial and management systems;
  - (2) the comprehensiveness, reliability and integrity of assurances including the body's governance and risk management framework; and
  - (3) the adequacy of the College's external financial reporting requirements.
- (3)(4) progress made on the implementation of the College's Climate Change Action Plan and achievement of related targets.

The Audit Committee shall fulfill its remit through, inter alia, the following actions:-

### SYSTEMS OF INTERNAL CONTROL

Reviewing, and advising the Board of Management, of the Internal Auditor's and External Auditor's assessment of the adequacy and effectiveness of the College's internal financial controls and internal control and risk management systems, including controls specifically to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency and effectiveness and value for money.

Reviewing and advising the Board of Management on its compliance with corporate governance requirements including risk management practices and best practice guidance and compliance with the requirements of the Scottish Funding Council and the Financial Memorandum with the Glasgow Colleges Regional Board.

### INTERNAL AUDIT

Advising the Board of Management on the selection, appointment or re-appointment and remuneration, or removal of the contracted out Internal Audit Service (IAS) provider.

Advising the Board of Management on the terms of reference for the IAS.

Reviewing the scope, efficiency and effectiveness of the work of internal audit, considering the adequacy of the resourcing of internal audit and advising the Board of Management on these matters.

Advising the Board of Management of the Audit committee's approval of the basis for and the results of the internal audit needs assessment.

Reviewing the IAS's monitoring of management action on the implementation of agreed recommendations reported in the internal audit reports and internal audit annual reports.

Considering salient issues arising from internal audit reports and management's responses and report to the Board on such matters.

Informing the Board of Management of the Audit Committee's approval of the internal audit service's annual report.

Ensuring establishment of appropriate performance measures and indicators to monitor the effectiveness of the IAS.

Securing and monitoring appropriate liaison and co-ordination between internal and external auditors.

Ensuring good communication between the Committee and the Lead of IAS.

Responding appropriately to notification of fraud or other improprieties received from the Lead of IAS or other persons. This will include use of the College Fraud Response Plan.

## **GOVERNANCE AND RISK MANAGEMENT**

### **VALUE FOR MONEY**

Establishing and overseeing a review process for evaluating the effectiveness of the College's arrangements for securing the economical, efficient and effective management of the College's resources and the promotion of best practice and protocols and reporting to the Board of Management on such matters.

Ensuring there are appropriate processes in place in the College to deliver value for money.

Advising the Board of Management of action that it may wish to consider in the light of national value for money studies in the further education sector.

### **RISK MANAGEMENT**

Reviewing the College's risk management arrangements and Risk Management Policy on an annual basis.

Reviewing the College Strategic Risk Register at least twice per year or as requested by the Chair of the Committee to ensure that the College's approach to managing risk is appropriate.

The Board of Management is responsible for the review and effectiveness of the College risk management arrangements and should form its own opinion despite these delegations to the Committee.

Reviewing the College's compliance with the Code of Good Governance for Scotland's Colleges and advising the Board of Management on this. As part of this, the Committee

shall satisfy itself that other Board committees provide assurance to the Board, as appropriate, on their governance related activities.

Producing an annual report for the Board of Management on compliance with the Code of Good Governance for Scotland's Colleges.

#### CLIMATE CHANGE ACTION PLAN

Monitoring progress of the College's implementation of the Climate Change Action Plan.

Reviewing the College's Climate Change Action Plan on a quarterly basis.

Reporting at least annually to the Board of Management and advising on any issues or concerns in relation to the Climate Change Action Plan.

Providing information in relation to the monitoring of the Climate Change Action Plan to the Finance and Resources Committee.

### **FINANCIAL REPORTING**

#### **EXTERNAL AUDIT**

(The College's external auditors shall be appointed by Audit Scotland)

Reviewing the External Audit Annual Plan.

To consider the fee parameters within the external audit plan.

Monitoring the integrity of the financial statements of the College and any formal announcements relating to the College's financial performance, reviewing significant financial reporting judgements contained in them, and from an audit perspective recommending them for approval to the Board

Reviewing the external auditor's annual Management Letter and monitoring management action on the implementation of the agreed recommendations.

Advising the Board of Management of salient issues arising from the external auditor's Management letter and other external audit reports and of management's response.

Reviewing the statement of Corporate Governance.

Holding discussions with the external auditors and ensuring their attendance at Audit Committee and Board of Management meetings as required.

Considering the objectives and scope of any non-statutory audit work undertaken or to be undertaken by the external auditor and advising the Board of Management of any potential conflict of interest.



Securing and monitoring appropriate liaison and co-ordination between external and internal audit.

Advising the Board of Management of significant, relevant reports from the Scottish Funding Council and Audit Scotland and successor bodies and, where appropriate, management's response to these.

Reviewing reported cases of impropriety to establish whether they have been appropriately handled.

Acting in accordance with the whistle blowing policy.

Undertaking a regular self-evaluation of the Committee.

Meeting in private with the internal and external auditors at least once annually.

Liaising as appropriate with the Finance and Resources Committee.

## MEMBERSHIP

The membership of the Committee is no more than six Board members, of which one will provide the role of Chair of the Committee and one will act as Vice Chair if elected. The Chair is elected by the Board of Management and the Vice chair is elected by the Committee. There should be no overlap of Board members with the Finance and Resources Committee. The Chair of the Board should not be a member of the Audit Committee although he/she can attend as an observer.

The membership should include a qualified accountant and if no member of the Committee is a qualified accountant then arrangements should be made for co-option. A staff member of the Board can be a member of the Audit Committee provided they do not have executive authority within the College which is taken as being the College Management Team level. The Board reviews the membership every four years.

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

## QUORUM

The quorum set by the Committee is three members.

VERSION REVIEWED AND APPROVED SEPTEMBER 2021





## Glasgow Clyde College Audit Committee Schedule of Work 2022/23

### Four meetings in each annual academic session

<b>28 SEPTEMBER 2022</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit 2022/23 Progress Report
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Data Protection Update
<b>For Information/ Noting</b>
Internal & External Audit Rolling Action Plan
Audit Scotland Report: Scotland's Colleges 2021 (if available)
Updates from SFC (if available)
Audit Committee Schedule of Work
<b>23 NOVEMBER 2022</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Final Internal Audit Annual Report 2021/22
Internal Audit Plan for 2022/23 and beyond
Draft Annual Report from Audit Committee to Board of Management
<b>Financial Reporting</b>
Draft Annual Financial Statements for year ending 31 July 2022
External Audit Annual Report for year ending 31 July 2022
Key Accounting Judgements (incl report on going concern)
Student Activity Data Audit Annual Report 2021/22
Student Support Funds Audit Annual Report 2021/22
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Cyber Security Update
<b>For Information/ Noting</b>
Internal and External Audit Rolling Action Plan
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
National Fraud Initiative 2021/22 Exercise (every 2 years only – last one 2021)
Private meeting with internal and external auditors
Updates from SFC (if available)
Audit Committee Schedule of Work

<b>8 MARCH 2023</b>
<b>For Discussion/ Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit 2022/23 Plan Progress
Business Process Review – Update (J Rafferty to attend)
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Data Protection Update
<b>For Information/Noting</b>
College Assurance Framework Update
Internal & External Audit Rolling Action Plan
Audit Scotland Fees
Updates from SFC (if available)
Audit Committee Schedule of Work
<b>31 MAY 2023</b>
<b>For Discussion/Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit Plan 2022/23 Progress and Plan for 2023/24
College Assurance Framework/Certificate of Assurance
<b>Financial Reporting</b>
External Audit Planning Memorandum for 2022/23
Approval of Accounting Policies
<b>Governance and Risk Management</b>
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Fraud Response Plan
Cyber Security Update
<b>For Information/Noting</b>
Internal & External Audit Rolling Action Plan
Updates from SFC (if available)
Audit Committee Schedule of Work