

Audit Committee

**Wednesday 8 March 2022 at 4.30pm
via teams**

The Thirty-sixth meeting of the Audit Committee will be held on Wednesday 8 March 2023 at 4.30pm via teams

A G E N D A

23.01 Welcome and Apologies D Watt

23.02 Declarations of Interests D Watt

Minutes of Previous Meeting

23.03 Draft Minute of the Audit Committee meeting 23 November 2022 P D D Watt

23.04 Matters Arising – Action Grid P D D Watt

Items for Discussion/Decision

Systems of Internal Control

23.05 Internal Audit Plan 2022/23 Progress Report P D Henderson Loggie

23.06 Internal Audit Report P D Henderson Loggie

- (i) Student's Association
- (ii) Student Fees and Contracts/Registry
- (iii) Cyber Security

23.07 Business Process Review: Teaching Staff and Room Utilisation Update P D J Rafferty

Governance and Risk Management

23.08 College Strategic Risk Register P D J Thomson

23.09 Climate Change Action Plan P D J Thomson

23.10 College Assurance Framework Update P D J Thomson

23.11 Data Protection Update P D G Francis

Items for Information/Noting

23.12 Internal and External Audit Rolling Action Plan P ND T Elliott

23.13 Audit Scotland Fees P ND T Elliott

23.14 Audit Committee Schedule of Work 2022/23 P D K Mavor

23.15 Any Other Business D Watt

Date of next meeting: 31 May 2023 at 4.30pm.

AUDIT COMMITTEE MEETING

Date of Meeting	8 March 2023
Paper Title	Internal Audit Plan 2022/23 Progress Report
Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	23.05
Status	Disclosable

1. PURPOSE OF THE REPORT

- 1.1 The purpose of this report is to provide a summary of the progress against the Internal Audit Plan for 2022/23, as being completed by 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 The attached shows the planned timescales for reporting to the Audit Committee for each of the audit areas within the 2022/23 Internal Audit Plan.

4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

- 4.1 The Internal Audit Plan 2022/23 Progress Report is attached at Annex 23.05A.

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

Internal Audit Progress Report

Audit Committee – 8 March 2023

Issued: 1 March 2023



Internal Audit Progress Report March 2023

Progress in delivering the annual plan for 2022/23 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2022/23	May 2022	Draft 16/05/22 2 nd Draft 21/09/22 Final	2023/01	N/A	25/05/22 28/09/22	
Curriculum – VLE platform	May 2023					Agreed start date for fieldwork 20/03/23.
Student Engagement / Students Association	March 2023	Draft 24/02/23 Final 27/02/23	2023/02	Good	08/03/23	
Student Fees and Contracts / Registry	March 2023				08/03/23	Fieldwork complete, report to follow.
Performance Reporting / KPIs	May 2023					Agreed start date for fieldwork 27/03/23.
Cyber Security	March 2023	Draft 24/02/23 Final 28/02/23	2023/03	Satisfactory	08/03/23	
BYOD	May 2023					Agreed start date for fieldwork 03/04/23.
Follow-Up Reviews	September 2023					Agreed start date for fieldwork 19/06/23.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Credits	November 2023					Agreed start date for fieldwork 04/09/23.
Student Support Funds	November 2023					Agreed start date for fieldwork 06/09/23.

Gradings are defined as follows:

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



info@hlca.co.uk
hlca.co.uk

Aberdeen 45 Queen's Road AB15 4ZN

T: 01224 322 100

F: 01224 327 911

Dundee The Vision Building, 20 Greenmarket DD1 4QB

T: 01382 200 055

F: 01382 221 240

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

T: 0131 226 0200

F: 0131 220 3269

Glasgow 100 West George Street, G2 1PP

T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.



AUDIT COMMITTEE MEETING

Date of Meeting	8 March 2023
Paper Title	Internal Audit Reports: <ul style="list-style-type: none"> • 23.06A Student Engagement / Student Association • 23.06B Student Fees and Contracts/Registry • 23.06C Cyber Security
Action	Information
Prepared by	Henderson Loggie, Internal Auditors
Agenda Item	23.06, 23.06A, 23.06B, 23.06C
Status	Disclosable

1. PURPOSE OF THE REPORT

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

- Student Engagement / Student Association
- Student Fees and Contracts/Registry (to follow)
- Cyber Security

2. ACTION FOR THE COMMITTEE

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

3. BRIEF BACKGROUND INFORMATION

3.1 The Student Engagement/Student Association internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are no recommendations in the report.

3.2 The Student Fees and Contracts/Registry internal audit report was not available at the date of the meeting papers being issued and is to follow, however this will be issued in advance of the Committee meeting.

3.3 The Cyber Security internal audit report concludes that there is a satisfactory level of assurance in this area meaning that the system meets control objectives with some weaknesses present. There are two low and two medium priority recommendations in the report.

4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

- 4.1 The Internal Audit Reports are outlined in Annex No 23.06A, 23.06B (to follow) and 23.06C.

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

Glasgow Clyde College

Student Engagement / Student Association

Internal Audit report No: 2023/02

Draft issued: 24 February 2023

Final issued: 27 February 2023



		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1
	• Scope, Objectives and Overall Findings	2
	• Audit Approach	2
	• Summary of Main Findings	3
	• Acknowledgements	3
Section 2	Main Findings	4 - 8

Level of Assurance

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

Gradings are defined as follows:

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

Action Grades

Priority 1	Fundamental issue subjecting the organisations to material risk which requires to be addressed by management and the Audit Committee as a matter of urgency.
Priority 2	Issue subjecting the organisations to significant risk, and which should be addressed by management as a priority.
Priority 3	Matters subjecting the organisations to minor risk or which, if addressed, will enhance efficiency and effectiveness.



Management Summary

Overall Level of Assurance

Good	System meets control objectives.
-------------	----------------------------------

Risk Assessment

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

- Risk number 7 – Not achieving target levels of student success through retention, attainment and progression (risk score 9)

Background

As part of the Internal Audit programme at the College for 2022/23 we carried out a review of the systems in place in relation to student engagement and the Student Association. The ANA identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Oversight of student engagement and the Student Association within the College sits with the Assistant Principal Student Experience, who works to ensure that adequate engagement is achieved across all three campuses. Working under the Assistant Principal is the Student Association Coordinator and the Student Engagement Assistant. The Student Association is run by a sabbatical team which is made up of a full-time President and three part-time Vice Presidents.

The engagement targets for students are detailed in the College's three-year strategy, under the heading of Student Experience. The College is ultimately aiming to achieve an inclusive environment, where students feel comfortable and are working under circumstances which will maximise their academic potential. The responsibilities of both the College and the Student Association are also defined in a Memorandum of Understanding document, which sets out the aims and objectives of the partnership working between the two parties, with a significant focus on effective engagement.

The Student Association is a key part of the College's engagement with students, and with the full time Student Association President, assisted by the three Vice Presidents, who are currently studying at the College, there is sufficient resources in place to fulfil this. The Student Association President / Vice Presidents meet regularly with students to discuss any events / initiatives, and any challenges which they are facing, and with the assistance of the Student Association Coordinator, sets out to achieve these. The Student Association President also sits on the Board of the College, which allows them to present any opportunities / challenges to those with decision making powers within the College.



Scope, Objectives and Overall Findings

Student engagement at the College is about students and staff working together to improve the learning and teaching experience. The College wants its students to be involved in all aspects of learning, helping to shape the College’s direction by being a key part of the decision-making process in the College.

There are several ways students can get involved: be part of the Student Association; become a Class Rep; attend a Focus Group; or attend a Course Action and Development Meeting.

The scope of this audit was to review the College’s student engagement activities including the link with the Student Association.

Objective	Findings			
The specific objectives of our audit were to obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis.	Good	-	-	-
2. Student engagement is monitored and evaluated on a regular basis.	Good	-	-	-
3. There is evidence of student engagement outcomes influencing planning and decision making.	Good	-	-	-
4. Adequate resources are allocated to student engagement activities, including the Student Association.	Good	-	-	-
5. Training and support is provided to staff and students where necessary.	Good	-	-	-
Overall Level of Assurance	Good	-	-	-
		System meets control objectives.		

Audit Approach

Through discussion with the Assistant Principal Student Experience, Student Association President, Student Association Coordinator, and other relevant managers and staff, we established the College’s approach to student engagement and compared with good practice.



Summary of Main Findings

Strengths

The audit identified the following areas of good practice:

- A student experience strategy is in place as part of the College's Strategic Plan that covers student engagement and working in partnership with the Student Association.
- Investment in staff to support the Student Association has been made over the last few years to improve the quality of service.
- There is ongoing engagement between the Assistant Principal Student Experience and the Student Association President.
- The Student Association Coordinator helps ensure smooth transitions in Student Association operations for all incoming and outgoing incumbents.
- The Student Association President and Vice Presidents meet with the student representatives each term to discuss the key issues which their peers are facing.
- Additional support services such as Mental Health and Equality and Diversity monitor their engagement to ensure they are providing adequate services to meet demand.
- The Student Association President and Vice Presidents document the events that they hold and groups that they facilitate with students, which is monitored by the Assistant Principal Student Experience on a weekly basis.
- The Student Association President sits on the College Board to help implement any initiatives that may improve the student experience.
- The President also sits on the Glasgow Colleges Regional Board, which is attended by the Chairs and Principals of the three Glasgow colleges, and this allows for sharing of skills and knowledge that can be applied within the College.
- Sub-Committee meetings are attended by representatives from the Student Association to ensure they have a presence across the College.
- The Executive Management Team (EMT) meets with the Student Association Team and the Assistant Principal Student Experience every 4 – 6 weeks, from which they can obtain feedback for improvements.
- A full-time counselling service is provided by the College to allow students to discuss their mental wellbeing.
- Induction training is in place for the incoming Student Association sabbatical team to help ensure that they have an understanding of their responsibilities and the procedures in place.

Weaknesses

- Our audit did not identify any significant control weaknesses.

Acknowledgments

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



Main Findings

Objective 1: A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis.

Strategic Plan

As part of the College's Strategic Plan, there is a formal student experience strategy in place that covers engagement and working in partnership with the Student Association. The details of which are included in the College's formal 2022-25 Strategic Plan document under 'Strategic Theme 3: Unrivalled Student Experience', which was reviewed and approved by the College's Executive Management Team (EMT) and Board. Within this theme, there are the following objectives:

- To create safe, inclusive, and caring learning environments, free of discrimination and harassment, which celebrate the diversity, wellbeing, and resilience of our students.
- To deliver hybrid approaches that will inspire and consistently support all students to achieve the best possible learning outcomes and positive destinations.
- To foster an articulate and influential student voice that will support sector-leading levels of student engagement and satisfaction.
- To ensure students are career-ready and resilient through an inclusive curriculum which is enhanced by exceptional support services.
- To ensure that, where appropriate, every course offers the opportunity for all students to prepare for employment through enterprise education; engagements with employers and experiences of work.
- To ensure that students develop the knowledge and skills to participate and excel in skills competitions that will provide an outstanding experience.
- To deliver an exceptional learner journey which is designed in partnership with the Glasgow Clyde College Student Association, through a vibrant programme of on-campus enrichment activities, to create a sense of belonging.
- To provide digitally connected and flexible learning and recreational spaces that enable our students to enjoy, thrive and be inspired by their college experience.

The College's aim to improve its student experience is embedded within the Strategic Plan, and the responsibility for ensuring this is achieved rests with the College's Assistant Principal Student Experience. One of the objectives of the plan is '*To work in partnership with Glasgow Clyde College Student Association to create a socially progressive and inclusive College which prioritises the quality of student experience.*'

The objective noted above is being achieved by the Assistant Principal Student Experience's management of the Student Association support team who work with the Student Association to ensure a cohesive management structure between students and College staff.



Objective 2: Student engagement is monitored and evaluated on a regular basis.

Monitoring of student engagement is performed through the review of the student database and class representative availability to other students, which then gives the formal picture of class representative engagement. The Student Association Coordinator also documents who attends the class rep sessions to establish the engagement with their fellow students.

Examples of additional monitoring measures include occasions such as the cultural event taking place in May 2023, with attendance monitored as a whole as, due to the nature of individual stalls at the event, exact numbers are too difficult to measure. However, key members of staff will be in attendance to gauge the appetite, and this will contribute to the arguments as to whether future events should be held.

A key part of the Assistant Principal Student Experience's role is to maintain ongoing engagement with the Student Association Sabbatical Officers, with major events and any significant issues brought to their attention for their input, and to pass onto College staff for assistance where relevant. The Student Association Coordinator helps ensure students are appropriately engaging on a daily basis, by helping manage communications coming into the Student Association from students and / or student groups.

The Student Association President and Assistant Principal Student Experience need to document any events held or groups that they have facilitated for student engagement, and the Assistant Principal records this in a tracker. The Assistant Principal and GCCSA Coordinator then monitors the tracker in the Student Association Sharepoint site and ensures that they update this. A weekly one to one is also held with the Student Association President and then fortnightly one to ones with the Student Association Vice Presidents to clarify their position on any ongoing projects.

Additional staff led areas such as Mental Health and Equality and Diversity monitor engagement with their respective functions and pull data together for monitoring of trends, which is presented to senior management as and when required, though this is not a recurring reporting mechanism.



Objective 3: There is evidence of student engagement outcomes influencing planning and decision making.

Class Representative Meetings

Class representative meetings are completed once per block (every 12 weeks). Class reps are also encouraged to go straight to the Student Association for any urgent issues to prevent them from waiting until the meetings arise.

For meetings with class reps, the GCCSA Team will book an open space with flip chart paper. The GCCSA Team will then split the feedback into five key areas (such as facilities, learning etc.) across the room, with flipchart sheets for each. Reps then go to each table (for each issue) and then provide their feedback.

The President and the Vice Presidents collate the information with the Student Association Coordinator who then allocates the issues raised with the relevant personnel within the College, i.e. the Head of Facilities for issues within the car parks. For issues that are not feasibly resolved or are out with the Student Association's power, such as cheaper food in the canteen, these are fed back immediately by the GCCSA Coordinator through the class representatives. Any course related issues are passed to the curriculum quality leads who then decide on what action to take depending on the nature of the issue.

Board Meetings

The Student Association President is a full member on the College's Board. At each Board meeting, the Student Association President presents a paper to the Board to detail the activities within the Association during the period since the last meeting. As well as providing an update to the other Board members, this provides an opportunity for ensuring a top-down approach to an issue / initiative which the Association wants to address.

Glasgow Colleges Regional Board

The Student Association President is also a full Board member on Glasgow Colleges Regional Board (GCRB) which is attended by the Student Association Presidents, Chairs and Principals of Glasgow Clyde College, City of Glasgow College and Glasgow Kelvin College. The three Presidents prepare a joint paper for the GCRB to update them on any new initiatives, events, clubs and other changes taking place. The attendees can then pose questions and provide advice on successes / challenges that they have experienced at their respective colleges. The three Presidents also meet up in advance of the Board meeting and provide a verbal update on issues.

College Staff

From discussions with the Mental Health Lead, it was established that student engagement in services such as counselling influences the decision making of the College, as the College initially provided counselling services to students in person, and following an increase in demand, now offers counselling via telephone, video call and face to face, with unlimited counselling sessions provided throughout the students' tenure at the College. Additionally, from discussions with the Equality and Diversity Lead, it was established that initiatives proposed by the students ultimately lead to conversation with senior management and the Board to be put in motion.



Objective 4: Adequate resources are allocated to student engagement activities, including the Student Association.

Significant resources are earmarked for the delivery of student engagement activities, including the Student Association.

As previously noted, the Student Association is a key part of the College's engagement with students, and with a full time Student Association President, assisted by three part-time Vice Presidents, who are currently studying at the College, there is sufficient resources in place to fulfil this.

The Sabbatical Team engages with students to support the achievement of the initiatives outlined in their election campaign. The Sabbatical Team can also engage more regularly with the class representatives given that they are current students at the College, and therefore the overall visibility of the Association's representatives in the College is increased.

As previously noted, oversight of student engagement and the Student Association within the College sits with the Assistant Principal Student Experience, who helps to ensure that adequate engagement is achieved across all three campuses.

The Student Association Coordinator was brought in to support the operations of the Student Association, and therefore was mentored by the Assistant Principal Student Experience from the outset to ensure that they had a sufficient understanding of the College, its operations and the objectives of the Student Association to fulfil their role to the required standard. The Student Engagement Assistant was then put in place to assist the Student Association Coordinator in their endeavours. Key responsibilities of the Student Association Coordinator and the Student Engagement Assistant are to manage the full election process for the Student Association presidency, handle relationships within the Association, assist in progressing any long-term plans implemented by the Student Association, and to act as a third party / consult in committee meetings and dispute meetings.



Objective 5: Training and support is provided to staff and students where necessary.

When a new Student Association President and Vice Presidents are elected, the Student Association Coordinator provides a presentation on the background of the College, its operations, and the roles and responsibilities of key personnel and the Student Association within it, which gives the new team an initial understanding of their duties.

There is also an Officer Induction Checklist in place for the Student Association President / Vice Presidents which is given to all officers so they can tick things off as they go through each part of their induction, including meeting key management staff, though they are expected to take some responsibility for meeting the relevant people in a timely manner, introducing themselves to them and also raising any questions they may have to ensure they have a sufficient understanding to fulfil their role. The officers also sign a Student Officer Agreement during their induction, which is a statement of rights and responsibilities for those Student Association officers who are elected, and this is in addition to the usual documentation they will read / sign with Human Resources as part of the standard recruitment process.

The Student Association President receives a copy of the Memorandum of Understanding for both the Student Association and the College itself, so they have an early understanding of the contents. The officers receive a physical printed pack, which includes a range of other documents (such as the Student Association Constitution and Schedules, the College email policy, how to print guide and stall booking process etc.) to allow them to undertake their role in an effective manner.

Class representatives are provided with information regarding their role and responsibilities when they put themselves forward for the positions within their respective courses, and then attend an initial meeting with the Student Association President and Vice Presidents in order to provide them with the objectives for the year and what their key roles are.



Glasgow Clyde College

Student Fees

Internal Audit report No: 2023/04

Draft issued: 2 March 2023

Final issued: 2 March 2023



Contents

		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1
	• Scope, Objectives and Overall Findings	2
	• Audit Approach	2
	• Summary of Main Findings	3
	• Acknowledgements	3
Section 2	Main Findings	4 - 9

Level of Assurance

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

Gradings are defined as follows:

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

Action Grades

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



Management Summary

Overall Level of Assurance

Good	System meets control objectives.
-------------	----------------------------------

Risk Assessment

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

- Risk number 2 – Failure to manage College financial sustainability through period of financial plan (risk score 20).

Background

As part of the Internal Audit programme at the College for 2022/23 we reviewed the systems and key internal controls in place within the College in relation to student fees. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Audit Committee and the Principal that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The majority of students attending full-time further education courses are not charged a fee. Income is recovered from the Scottish Funding Council (SFC) through the grant-in-aid. The majority of full-time students on higher education courses are funded by the Student Awards Agency for Scotland (SAAS). For the remaining students, fees are payable by the student, or by a sponsor, often the student's employer. Students liable to pay part-time fees can claim exemption if they are able to provide evidence of entitlement to specific benefits, or have household income below set thresholds, and the fee income is recovered through the grant-in-aid or SAAS part-time fee grant.

In 2021/22 student fee income (excluding education contracts) totalled £3.591m (2020/21 - £3.820m), which comprised £0.140m (£0.102m) from Further Education (FE) UK and EU students; £0.006m (£0.036m) from Non-EU students; and £3.445m (£3.682m) from HE fees.



Student Fees

Scope, Objectives and Overall Findings

The main purpose of this review was to ensure that the policies, procedures and processes in place within MIS and Finance for recording, processing, invoicing and receipt of student fees are functioning effectively.

Commercial fees were also followed up with the Business Development Team, although it should be noted that this audit did not cover Government training programmes, such as Modern Apprenticeships.

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

Objective	Findings		
	1	2	3
The objective of our audit was to ensure that:			
	No. of Agreed Actions		
1. Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS.	Good	-	-
2. There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems.	Good	-	-
3. All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified.	Good	-	-
4. Adequate debt management and recovery procedures are in place, and are consistently followed in practice.	Good	-	-
Overall Level of Assurance	Good	-	-
		System meets control objectives.	

Audit Approach

Through discussion with MIS and Finance staff we identified the key internal controls in place within the College's student fees process, and compared these with expected controls. We also discussed the arrangements for commercial fees with the Head of Business Development.

Compliance testing was then carried out, where necessary, to ensure that the controls in place were operating effectively.



Summary of Main Findings

Strengths

- Enrolment is now completed online before the data is imported into UNIT-e (the MIS system). MIS staff check the data for accuracy at the enrolment stage;
- Where a student is not paying their own fees, supporting evidence should be provided to MIS staff. For example, a confirmation letter from SAAS, fee waiver evidence, or authorisation from an employer to charge them for the fees. Until this information has been provided, the student will be set to 'pre-enrolled' status on UNIT-e. Students who have provided the required evidence, or who have been invoiced, can then have their status changed to 'current';
- The College's finance system, TechnologyOne (Tech1), draws data directly from UNIT-e, although this process does not apply for all enrolments (such as for Flexible Workforce Development Fund (FWDF) enrolments and instances where training is invoiced as a group). Separate processes are in place to ensure that this income is received;
- For a sample of enrolments, we were able to confirm that the fee charged agreed to the College's tuition fees table for 2022/23, Commercial Course Portfolio for 2022/23, or to FWDF training contracts. We also agreed the fee income into Tech1 or confirmed that this was in process;
- The introduction of the Tech1 finance system has allowed the College to automate some of the processes around debt management that were previously manual tasks. Namely, Tech1 is capable of generating and issuing automatic reminder notices, on a set schedule, to students with outstanding debt; and
- We tested a sample of student debts to ensure that invoices had been aged correctly and that appropriate follow-up action had been taken and this testing proved satisfactory.

Weaknesses

- No significant weaknesses were noted from the work performed.

Acknowledgments

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



Main Findings

Objective 1 - Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS.

Enrolment is now completed online, prior to import of the data into UNIT-e (the MIS system). Further information in the MIS system is populated from either the student's College application details or via previous information provided if they were a returning student. MIS staff check this data for accuracy at the enrolment stage.

Where a student is not paying their own fees, supporting evidence should be provided to MIS staff. For example, a confirmation letter from the Student Awards Agency for Scotland (SAAS), fee waiver evidence, or authorisation from an employer to charge them for the fees. MIS staff record the evidence that they have reviewed within the notes section of the online enrolment log. There is no requirement for a copy of the evidence examined to be retained on file. Residency evidence may also be requested if it is unclear from the information provided whether a student meets the full-time fee-waiver criteria. Until this information has been provided, the student will be set to 'pre-enrolled' status on UNIT-e. Students who have provided the evidence requested, or have been invoiced, can then have their status changed to 'current'. It was noted that SAAS funded students will remain pre-enrolled until confirmation of payment has been received.

As part of our audit testing, we obtained a download of data held on the UNIT-e system for 2022/23 enrolments and selected a sample of 35 students from across a range of fee categories. This included further education (FE) and higher education (HE) students; self-financing home / EU students; UK Industry and Commerce sponsored students; and fee waiver / SAAS funded students. We reviewed the student enrolment logs to ensure that the information provided was consistent with the final source of finance assessment recorded within UNIT-e. Where the source of financing required additional evidence, such as employer authorisation or evidence of fee waiver status, we reviewed the supporting evidence held by the College. No issues were noted during the testing.

We also performed a high-level review of the UNIT-e download for any exceptions where the source of financing appeared inconsistent with other information held. This testing proved satisfactory.



Student Fees

Objective 2 - There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems.

The College's current finance system, TechnologyOne (Tech1), went live in August 2017 and draws data directly from UNIT-e.

From the start of the academic term, Finance Administrators populate an ongoing weekly list of students who have enrolled and are self-financing. The Finance Officer requests a download from UNIT-e from the ICT System Developer. The Finance Officer checks the UNIT-e download against the list of students held by Finance, which require to be invoiced, and any differences are fed back to Administrators for checking / further explanation. The Finance Officer prepares and imports the Student Detail Import csv file and Student Fee Import csv file. The Finance Officer then updates the Administrators to confirm that the students' details and invoices have been imported and are ready for them to set-up instalment plans.

The above process does not apply for all enrolments. For example, income for training undertaken for Levy payers or Small and Medium Sized Enterprises (SMEs) under the Flexible Workforce Development Fund (FWDF) is claimed from the Scottish Funding Council (SFC) via Glasgow Colleges Regional Board (GCRB). The College Business Development Team record completed training on College Region Reporting forms submitted to GCRB. Also, where training is invoiced as a group this does not follow the routine per-student UNIT-e to Tech1 process and invoices are raised manually based on the enrolment information held in UNIT-e. Based on the testing we have carried out, which is detailed throughout this report, we did not note any instances where invoices had not been raised, or claims had not been made, for the sample of these enrolments tested.



Student Fees

Objective 3 - All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified.

The sample of 35 students tested included seven HE students where SAAS paid the fees. We confirmed that the fees noted within the UNIT-e system agreed to the College's tuition fees table for 2022/23 and, with the exception of one student who did not start the course, we were able to agree that the fees had been received from SAAS and were accurately recorded in Tech1.

Our sample also included eight students with a recorded enrolment finance source status of 'UK Industry and Commerce'. For four of these students, we confirmed that the fee noted within the UNIT-e system agreed to the College's tuition fees table for 2022/23 and in three instances we agreed the fee income into Tech1. For the other student, the HNC course was under a Modern Apprenticeship and funds are claimed separately from Skills Development Scotland (SDS) on an outcome basis by the College's Business Development Team. We were advised that at the point of enrolment, this student stated their employer would fund the course however the Business Development Team subsequently notified Finance that he was, in fact, part of the SDS funded program. The Assistant Principal Finance & Infrastructure noted that this was an unusual scenario and Finance would not normally ask MIS to update the UNIT-e system after the fact as long as the fee is properly claimed and received by the College.

The remaining four students with enrolment finance source status 'UK Industry and Commerce' were on courses funded under the FWDF and fees are not recorded in UNIT-e. We discussed the process for claiming FWDF income with the Head of Business Development. FWDF training contracts are put in place with employers who are either Levy payers or SMEs, and these contracts set out the cost of the training for a set number of places and groups. FWDF income is received from the SFC via GCRB. The Business Development Team record the training undertaken on College Region Reporting spreadsheets, which are split between Levy payers and SMEs. Entries relating to the cost of training for the courses in our sample were traced to the spreadsheets submitted to GCRB. In one instance, the individual student selected had withdrawn from a course starting in January 2023 and transferred to a course with a start date in April 2023. UNIT-e had been updated for this change after the date of the download provided to us for testing purposes. The fees per employer cannot be traced to individual entries in Tech1. However, for 2021/22, Finance provided a ledger extract showing that income of £645,615 had been recognised for FWDF, which was broadly in line with the total of £635,861 recorded on the spreadsheets submitted to GCRB. The 2021/22 spreadsheets were last updated in February 2023 and we noted that there can be timing differences. If any income spans the end of an academic year, then the Head of Business Development liaises with the Finance Team to ensure it is recorded and reported in the correct financial year. The process was discussed with the Assistant Principal Finance & Infrastructure and we agreed that the existing processes are sufficient to ensure that FWDF income is accurately recorded.

Our sample also included eight students with enrolment finance source status of 'self-financing home / EU students'. We confirmed that the fees noted within the UNIT-e system agreed to the College's tuition fees table or Commercial Course Portfolio for 2022/23. We agreed the fee income into Tech1 with one exception, where the College was awaiting a SDS Individual Training Account (ITA) claim to be processed.

We also sample tested 12 fee waiver students, covering enrolment finance sources FE non-advanced, DPG18 / PG5, short full-time and a selection of income based part-time fee waiver codes, and agreed the fee waiver classification to enrolment information.



Student Fees

Objective 3 - All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified (continued).

To gain further assurance over the raising of fee income that does not follow the normal per-student UNIT-e to Tech1 process we selected a further sample of six students on cost recovery courses with enrolment finance source status 'UK Industry and Commerce' or 'self-financing home / EU students'. In all cases we were able to agree the fee charged to the Commercial Course Portfolio for 2022/23. We agreed the fee income into Tech1 (either to invoice or cash received) with the exception of two instances where the College was awaiting a SDS ITA claim to be processed.



Student Fees

Objective 4 - Adequate debt management and recovery procedures are in place, and are consistently followed in practice.

We examined the policies and procedures related to debt management and recovery in place at the College, including those set out in the College's Financial Regulations, and examined the debt management processes employed by the College's Finance Team.

Aged Debt Process

Aged debtors are monitored by Finance using monthly reports produced by the Tech1 finance system. These reports are also monitored to ensure that students paying by standing order are continuing to make their regular payments.

The process for monitoring students who have enrolled but have not yet paid the agreed fees is strong. All such students are initially marked as pre-enrolled and once the fees are paid by or on behalf of the student, they are marked as fully enrolled. An automated e-mail is sent out weekly to the Curriculum Managers to inform them of all students within their curriculum area who are currently pre-enrolled (rather than fully enrolled). The Curriculum Managers will then liaise with the Guidance Tutors to contact the students directly to discuss payment plans. This facilitates timely and more personalised resolution of any enrolment issues related to outstanding fees. The testing we have performed also demonstrated that the Finance Team takes a proactive and direct approach in communicating with students who still have outstanding debt with the College.

There is a documented procedure in place in relation to the debt recovery process. After 28 days, when the debt becomes overdue, a first reminder letter will be sent to the student. 2nd and 3rd reminder letters will follow at further 30-day intervals if the student has not contacted Finance. These reminder notices are generated and issued automatically by Tech1. If the College is in active communication with the student regarding the outstanding debt, then Finance staff can manually block the release of the automatic reminder notices through Tech1 (as the student is deemed to be fully aware of the outstanding debt at that point). If the staff member reminds the student through e-mail, telephone, or other means of communication of the outstanding debt, then this is treated as an equivalent to the relevant reminder notice having been issued. Where payments still remain outstanding, and the system-generated reminders are switched back on again for the student, then the subsequent reminder notices would be released automatically as Tech1 tracks the age of the debt from the date of the invoice and recognises which reminder letter should be sent out. Letters issued, and any other comments made concerning the student's outstanding debt, are recorded on Tech1 and are readily visible which makes ongoing review straightforward.

It is often the case that the student may be waiting for SAAS to confirm the value of their funding and as this can vary, many students choose to wait until this has been resolved so that they can pay the remaining balance. It may also be the case that the student pays the College and then SAAS award them a higher amount which would require the College to refund the difference. Reminder letters are only released if the student has not paid an invoice and has not been in contact with the College to discuss payment.

It was explained that the College would previously only invoice the students for their self-financing portion of the course fees but with their SAAS applications sometimes being rejected the College would have to issue a second invoice to cover the rejected SAAS funding. This scenario often causes confusion when funds were being allocated. So the College now invoices the student for the full course fee (noting any fees already paid and distinguishing between amounts already confirmed to be attributable to different parties such as SAAS). When the student's part-time SAAS funding has been calculated, the value is then posted to the invoice to reduce the balance. Occasionally the College can have students who are part-time and who will have three sources paying for their fees (employer/SAAS/self-financing).



Objective 4 - Adequate debt management and recovery procedures are in place, and are consistently followed in practice (continued).

Initially, SAAS determine how much they will pay towards the student's fee. Secondly, the employer will decide how much they are contributing to the student's fee and finally the student will then pay the balance to clear the account. The College issues one invoice for the total value of the fees and allocates all funds to continually reduce the balance until the account can be closed. This ensures that students know what the balancing figure is required to clear the invoice. If the student's SAAS application is rejected, then the student already has an invoice with the total fee value required to be paid and the account only has one invoice which the payment will be allocated against.

We tested a sample of 10 student debts to ensure that invoices had been aged correctly and that appropriate follow-up action had been taken. This testing proved satisfactory. We identified six students with credit balances on the Student Fees Aged Analysis Report, as at 17 January 2023, and selected two of these transactions for testing. In both instances satisfactory explanations were obtained and refunds were due to be issued.

Bad Debt / Write Offs

If debt remains unpaid then the Finance Team will contact the relevant faculty to consider removing the student from the course. A flag will also be placed on UNIT-e (and on Tech1) to prevent application or enrolment for future study without first contacting Finance to settle any historic debt. Debt over £100 is normally passed on to a debt recovery agency. However, this approach has been on pause for some time due to the continuing impact of the COVID-19 pandemic and the cost of living crisis on students. The College is currently managing all debt recovery in-house.

The College's policies relating to write-offs are documented in the Financial Regulations (December 2022) section 16.5, which states that:

- Losses and write-offs must be approved by the Assistant Principal Finance & Infrastructure;
- Losses and write-offs in excess of £10,000 will be reported to the Finance and Resources Committee; and
- Details of write offs of £3,000 or more must be reported to the SFC, through GCRB, annually (£6,000 for overseas student irrecoverable losses).

Debts are added to the bad debt provision after one year and are written-off after two years if not recovered. Bad debts are only written-off at the end of each financial year (in July). The Assistant Accountant prepares the debt write-off schedule, which is then checked and approved by the College Accountant. The full file is then held in the Finance Team's shared drive for the Assistant Principal Finance & Infrastructure review and is also passed to the College's external auditors. We tested two debt write-offs and confirmed that this process had been followed in practice.

We confirmed that there have been no write offs over the last financial year that have required SFC approval.



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



Glasgow Clyde College

Cyber Security

Internal Audit report No: 2023/03

Draft issued: 24 February 2023

Final issued: 28 February 2023



Contents

		Page
Section 1	Management Summary	
	<ul style="list-style-type: none"> • Overall Level of Assurance • Risk Assessment • Background • Scope, Objectives and Overall Findings • Audit Approach • Summary of Main Findings • Acknowledgements 	<p>1</p> <p>1</p> <p>1</p> <p>2</p> <p>2</p> <p>3</p> <p>3</p>
Section 2	Main Findings and Action Plan	4 - 7
Appendix I	NCSC 10 Steps to Cyber Security	8

Level of Assurance

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

Gradings are defined as follows:

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

Action Grades

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



Management Summary

Overall Level of Assurance

Satisfactory	System meets control objectives with some weaknesses present.
---------------------	---

Risk Assessment

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

- Risk number 4 – High Impact Business Continuity incident for College e.g. cyber-attack, pandemic, fire, long-term power loss, power rationing (risk score 15).

Background

As part of the Internal Audit programme at the College for 2022/23 we carried out a review of the organisation's cyber security controls. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

ICT plays a key role in the efficient delivery of College services to students and external stakeholders and is also vital to the effective internal operation of the organisation. New technologies bring clear benefits, but also bring with them new obligations and areas of risk exposure.

Ensuring that access to data is restricted to authorised persons is therefore of vital importance to the College. In the event of an information security breach, it must be able to demonstrate that as far as possible it had put in place appropriate organisational and technological security measures to manage risks.

Cyber security is central to the health and resilience of any organisation reliant on digital technology to function, and this places it firmly within the responsibility of the Board.

The National Cyber Security Centre's (NCSC) 10 Steps to Cyber Security guidance (as attached in Appendix 1 below) aims to help organisations manage their cyber security risks by breaking down the task of protecting the organisation into 10 components. Adopting security measures covered by the 10 Steps reduces the likelihood of cyber-attacks occurring and minimises the impact to an organisation when incidents do occur.



Scope, Objectives and Overall Findings

This audit included a review of the College’s current position with regard to information and cyber security in order to advise on areas that should be addressed in line with the latest guidance produced by the NCSC, the UK Government’s national technical authority for information assurance.

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

Objective	Findings			
The objective of our audit was to obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. The internal controls in place which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the ICT department and users is in line with the NCSC 10 Steps to Cyber Security guidance.	Satisfactory	0	2	2
Overall Level of Assurance	Satisfactory	0	2	2
		System meets control objectives with some weaknesses present.		

Audit Approach

Our approach was based upon the guidance and best practice provided by NCSC; discussion with the Head of ICT and members of the ICT Team, supplemented by review of information provided by members of the ICT Team and policies and procedures; and observation. This covered the following areas:

- Risk management;
- Engagement and training;
- Asset management;
- Architecture and configuration;
- Vulnerability management;
- Identity and access management;
- Data security;
- Logging and monitoring;
- Incident management; and
- Supply chain security.

We specifically considered the way in which risks associated with cyber security, and the associated impact on delivery of College business, are being managed.



Summary of Main Findings

Strengths

Throughout our review we observed examples of good practice, and we welcomed the willingness of staff to assist our review and to seek ways to improve security within the organisation. We have concluded that, overall, the College exhibits a strong awareness of cyber security risks and impacts, and that the control environment demonstrates good practice with many of the expected cyber security controls, for an organisation of this size and complexity, as shown within the graphic at Appendix I of this report. These include:

- a risk management regime has been established, which includes identifying information / cyber security as key strategic risks, and there are structures in place which act as appropriate bodies for evaluating and monitoring information security risks within the College.
- regular security reviews are conducted of the College ICT environment which includes vulnerability scans of the firewall and internal network to identify vulnerabilities and exploits.
- a baseline security build for workstations, servers, firewalls, and routers is in place.
- hardware and software inventories have been created.
- processes are in place for applying updates and patches to all devices connected to the network.
- the ICT architecture protects the network through use of firewalls and segregation prevents direct connections to untrusted external services and protects internal IP addresses.
- management of user accounts is linked to the organisation's starter, leaver and change of role procedures.
- administrator access to network components is carried out over dedicated network infrastructure and secure channels using communication protocols that support encryption.
- data in transit is protected through encryption and secure communication channels.
- network hardware / endpoints are protected by an antivirus solution, which automatically scans for malware.
- good practice controls in user authentication are being maintained which support remote working for users whilst maintaining the security of the ICT infrastructure.
- The College subscribes to HE/FE Shared Technology & Information Services (HEFESTIS) which provides the College with access to information security expertise and advice and guidance on the latest cyber threats and development of policies and procedures.

Weaknesses and Opportunities

Using the latest guidance available from the NCSC we identified opportunities where controls could be strengthened. Implementation of the recommendations raised in this report will reduce the College's current risk position and will enhance the College's ability to manage cyber security risks on an on-going basis.

The overall report grade of 'Satisfactory' is largely impacted by the lack of mandatory cyber security training for staff included within the staff induction and lack of cyber security guidance for students as part of the enrolment processes (and by extension there is no programme of refresher training in place, particularly for staff). At the time of our audit there were no mechanisms in place to formally measure the effectiveness of the College's cyber security communications to staff. Having in place both a programme of mandatory training for staff and the means to test the effectiveness of cyber training would have resulted in the overall grading of the report being elevated to 'Good'.

The graphic at Appendix I illustrates the College's current position, based on our assessment, in relation to the NCSC's 10 Steps to Cyber Security guidance.

Acknowledgments

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



Main Findings and Action Plan

Objective 1: The internal controls in place which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the ICT department and users is in line with the NCSC 10 Steps to Cyber Security guidance

Engagement and Training

People should be at the heart of any cyber security strategy. Good security considers the way people work in practice and doesn't get in the way of people getting their jobs done. People can also be one of your most effective resources in preventing incidents (or detecting when one has occurred), provided they are properly engaged and there is a positive cyber security culture which encourages them to speak up. Supporting your staff to obtain the skills and knowledge required to work securely is often done through the means of awareness or training. This not only helps protect your organisation, but also demonstrates that you value your staff, and recognise their importance to the organisation.

Observation	Risk	Recommendation	Management Response			
<p>Our review noted that whilst staff have access to a cyber security e-learning module, there is no mandatory baseline cyber security training for all staff and which forms part of the new staff induction process.</p> <p>The student environment is predominantly cloud based and students do not have direct access to the systems and data held on the corporate network, however students' user accounts do provide access to email accounts which are vulnerable to a range of cyber risks.</p>	<p>Organisations that do not effectively support users through education and awareness may be vulnerable to a range of risks, including:</p> <ul style="list-style-type: none"> • introduction of malware and data loss through inappropriate use of systems. • legal sanctions due to loss of sensitive data; and • external attacks due to email phishing and social engineering. 	<p>R1 A programme of mandatory cyber security training should be developed for staff and summary guidance made available to students to mitigate information security risks. For staff the training should cover:</p> <ul style="list-style-type: none"> • the College's IT security policies and procedures; • cyber security risks and strategies for defence, covering internet safety, mobile and home working, phishing, and prevention against malware; • regular updates and training on the security risks to the College; and • promoting an incident reporting culture. 	<p>It is intended to introduce twice yearly training for staff however this may be difficult to achieve fully across the College and will need to be appropriate based on roles e.g. catering and cleaning staff have limited access to ICT in their roles and to even undertake any training. In relation to students, this is a very diverse group including students with additional needs and limited English language skills so this will need to be tailored to be appropriate. The College is considering what could be included in the student induction process.</p> <p>To be actioned by: Vice Principal Resources and College Development</p> <p>No later than: 31 August 2023</p> <table border="1" data-bbox="1525 1267 2123 1388"> <tr> <td data-bbox="1525 1267 1883 1388">Grade</td> <td data-bbox="1883 1267 2123 1388">2</td> </tr> </table>		Grade	2
Grade	2					



Cyber Security

Objective 1: The internal controls in place which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the ICT department and users is in line with the NCSC 10 Steps to Cyber Security guidance (Continued).

Observation	Risk	Recommendation	Management Response
<p>Engagement and Training (continued) To maintain user awareness of the cyber risks faced by the College users should receive regular refresher training on the cyber risks to the organisation and to them as employees, and as individuals. Whilst we noted that regular cyber awareness guidance and updates are issued to staff in response to cyber threats identified by ICT staff, e.g., increased occurrences of phishing emails reported, there is no formal programme of refresher training for staff users.</p>	<p>Organisations that do not effectively support users through education and awareness may be vulnerable to a range of risks, including:</p> <ul style="list-style-type: none"> • introduction of malware and data loss through inappropriate use of systems. • legal sanctions due to loss of sensitive data; and • external attacks due to email phishing and social engineering. 	<p>R2 Ensure that a formal programme of refresher training is established for staff users with a risk-based approach adopted in identifying the frequency of refresher training requirements.</p>	<p>The College is planning to introduce twice yearly cyber security training updates for staff. As indicated above this may be tailored dependent on roles.</p> <p>To be actioned by: Vice Principal Resources and College Development</p> <p>No later than: 30 June 2023</p>
			<p>Grade 3</p>



Objective 1: The internal controls in place which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the ICT department and users is in line with the NCSC 10 Steps to Cyber Security guidance (Continued).

Observation	Risk	Recommendation	Management Response	
<p>Engagement and Training (Continued) It is good practice to monitor the effectiveness of cyber security training. This can be done either indirectly through formal feedback achieved by including questions in staff surveys relating to security training and the College's security culture, or directly using tools to assess users' adherence to and application of the College's security procedures and guidance, for example ethical phishing campaigns. There are currently no mechanisms in place for formally measuring the effectiveness of cyber security training and communications, although we did note the College is required to undertake ethical phishing tests under the conditions of its cyber insurance.</p>	<p>Organisations that do not effectively support users through education and awareness may be vulnerable to a range of risks, including:</p> <ul style="list-style-type: none"> • introduction of malware and data loss through inappropriate use of systems. • legal sanctions due to loss of sensitive data; and • external attacks due to email phishing and social engineering. 	<p>R3 Mechanisms should be established for assessing the effectiveness and value for money of the security training provided to staff. The areas of the organisation that regularly feature in security reports, or achieve the lowest scores from ethical phishing campaigns, or provide unfavourable feedback from information security questionnaires, should be a focus for further tailored training activity.</p>	<p>The College will put in place feedback mechanisms for future cyber security training for staff.</p> <p>To be actioned by: Vice Principal Resources and College Development</p> <p>No later than: 30 June 2023</p>	
			Grade	2



Objective 1: The internal controls in place which ensure that the security of the ICT network, the configuration of key elements of ICT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the ICT department and users is in line with the NCSC 10 Steps to Cyber Security guidance (Continued).

Supply Chain Security

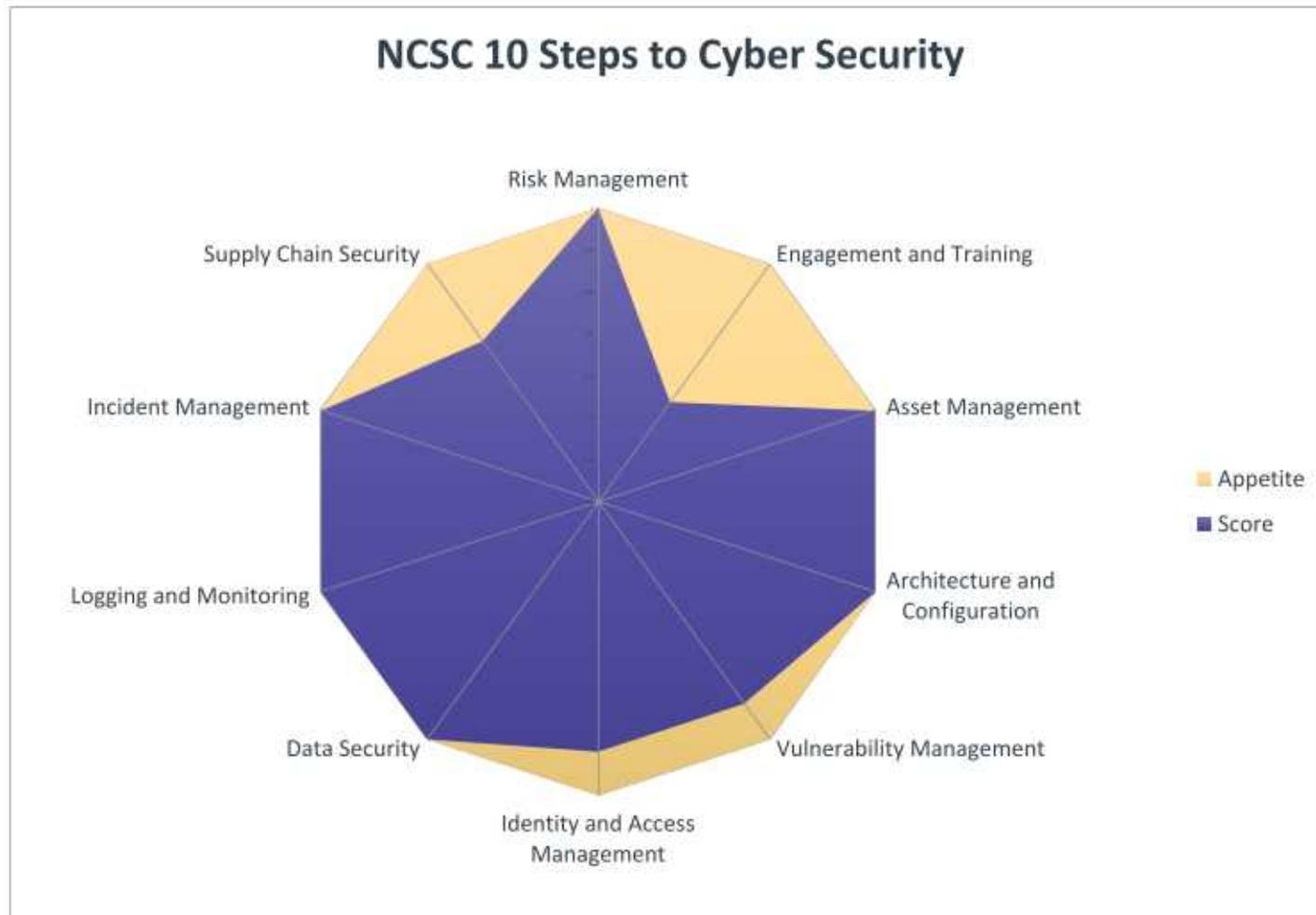
Most organisations rely upon suppliers to deliver products, systems, and services. An attack on your suppliers can be just as damaging to you as one that directly targets your own organisation. Supply chains are often large and complex, and effectively securing the supply chain can be hard because vulnerabilities can be inherent, introduced or exploited at any point within it. The first step is to understand your supply chain, including commodity suppliers such as cloud service providers and those suppliers you hold a bespoke contract with. Exercising influence where you can, and encouraging continuous improvement, will help improve security across your supply chain.

Observation	Risk	Recommendation	Management Response		
<p>Processes are in place for vetting suppliers and assessing the adequacy of their cyber security controls as part of procurement procedures. However, we noted that current procurement procedures do not include a mandatory requirement for suppliers to provide copies of current certifications they might hold that could demonstrate how they meet the minimum-security requirements for the College. Additionally, there is no requirement for suppliers to submit evidence of recertifications when these are due, which is normally annually.</p>	<p>There is a risk that suppliers' cyber security arrangements do not meet the minimum standard required by the College. Weaknesses in supplier security could be exploited resulting in a cyber security incident impacting the College systems and data.</p>	<p>R4 Establish mandatory requirements within procurement procedures for relevant suppliers to provide evidence of current cyber security certifications. Also ensure that relevant suppliers provide copies of recertifications when these are due.</p>	<p>The College uses National Framework agreements which are centrally assessed for risk. Therefore, the College will liaise with Advanced Procurement for Universities and Colleges (APUC) to identify how best to respond to this recommendation.</p> <p>To be actioned by: Assistant Principal Finance and Infrastructure</p> <p>No later than: 30 April 2023</p> <table border="1" data-bbox="1632 1098 2123 1214"> <tr> <td data-bbox="1632 1098 1883 1214">Grade</td> <td data-bbox="1883 1098 2123 1214">3</td> </tr> </table>	Grade	3
Grade	3				



Appendix I – NCSC 10 Steps to Cyber Security

The Graphic below illustrates the College’s current position, based on our assessment, in relation to the NCSC’s 10 Steps to Cyber Security guidance.



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

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SC301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.



AUDIT COMMITTEE MEETING

Date of Meeting	8 March 2023
Paper Title	Internal Audit Business Process Reviews: Teaching Staff and Room Utilisation – Progress Report
Action	For Information
Prepared by	John Rafferty Deputy Principal / Janet Thomson, Vice Principal Resources and College Development
Agenda Item	23.07, 23.07A
Status	Disclosable

1. PURPOSE OF THE REPORT

1.1 The purpose of this paper is to submit to the Committee for information a progress report on two business process reviews previously undertaken by the College's Internal Auditors, Henderson Loggie and reported to the May 2022 Committee as below.

- Teaching Staff Utilisation
- Space Management/Room Utilisation

2. ACTION FOR THE AUDIT COMMITTEE

2.1 Members of the Audit Committee are invited to note this progress report.

3. BRIEF BACKGROUND INFORMATION

3.1 As these two reports were business process reviews (BPRs) they indicate points which are suggested areas of improvement for the College to consider rather than actual recommendations.

3.2 There were five potential areas of improvement within the Teaching Staff Utilisation report and seven potential areas of improvement in the Space Management/Room Utilisation report. Given they are areas for improvement to consider they will not be included as part of the Internal and External Rolling Action Plan hence this progress report has been prepared on these twelve suggested areas.

4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

4.1 The Progress Report is Annex 23.07A.

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 There are likely to be financial implications of putting in place an electronic timetabling system which is being discussed through the timetabling working group. At the moment the resources implications are in staff time in the discussions at/between meetings of the group.

Business Process Reviews of Teaching Staff Utilisation and Space Utilisation – Progress Report

Teaching Staff Utilisation – Suggested Improvement Points	Original College Response	Update at 27 th February 2023
<p>1. Policies and procedures relating to teaching space allocation and utilisation should be developed</p>	<p>The College will document the overall procedure for information tracking and sharing for staff utilisation which will include defining the roles and responsibilities at each stage. This documented process will be communicated to all stakeholders involved.</p> <p><i>Deputy Principal/ Assistant Principal HR</i> 31 October 22</p>	<p>Completed</p> <ul style="list-style-type: none"> • A procedure for rooming has now been finalised and published.
<p>2. Consistent process for completing and reviewing timesheets to be established</p>	<p>A common system for checking timesheet records of staff teaching activity will be established for managers and this will improve the review process for submission. The standards around completing timesheets will be communicated again to Curriculum staff. The use of a digital solution using iTrent will be rolled out across the College</p> <p><i>Deputy Principal / Assistant Principal HR</i> 31 August 22</p>	<p>Completed</p> <ul style="list-style-type: none"> • A standard approach around completing timesheets is in place with a college-wide agreement as to how to code servicing hours. • An electronic system for completion and submission of timesheets through iTrent has been piloted and is now implemented. • A new monthly report will now be given to faculties from March to allow APs to monitor temp staffing spend retrospectively. A further improvement could be made through technical changes to iTrent to allow live monitoring by APs.
<p>3. Timely communication of teaching staffing establishment to Curriculum Managers</p>	<p>A schedule for the completion and circulation of the staffing establishment during the academic session will be developed.</p> <p><i>Vice Principal Resources & College Development/ Assistant Principal HR</i> 31 July 22</p>	<p>Completed</p> <ul style="list-style-type: none"> • Establishment list dates are included in the annual budget timetable.

<p>4. Standardised approach to documenting and tracking absence cover</p>	<p>A standardised approach to tracking absence cover and backfills will be documented and communicated to Curriculum Managers. <i>Deputy Principal 31 July 22</i> <i>Revised to March 23</i></p>	<p>In Progress</p> <ul style="list-style-type: none"> • A staff utilisation tracker has been created for each faculty and is available to Curriculum Assistant Principals and Curriculum and Quality Leaders. • Development has begun on a rooming system which will integrate live staffing data with rooming. • Absence cover data has been communicated to faculties from finance to allow them to reconcile anticipated cover with actual spend and so address any coding issues. Errors in coding have been flagged which are being followed up
<p>5. Effective communication of work patterns by Curriculum Managers to HR</p>	<p>The process for communicating work patterns to HR should be reviewed to ensure that Curriculum Managers communicate staffing information and changes to work patterns effectively to HR. <i>Deputy Principal 31 August 22</i></p>	<p>Completed</p> <ul style="list-style-type: none"> • Work patterns are communicated to HR and an email reminder has been sent.

Teaching Space Utilisation – Suggested Improvement Points	Original College Response	Update at 27 th February 2023
<p>1. Policies and procedures relating to teaching space allocation and utilisation should be developed</p>	<p>The approach to teaching room allocations will be reviewed, documented, and communicated to all stakeholders <i>Vice Principal Resources and College Development/ Deputy Principal 31 August 22</i></p>	<p>Completed</p> <ul style="list-style-type: none"> • A master rooming schedule has been created and is shared on the Curriculum Management Teams page. • A set of policies and procedures for completion of the master rooming schedule is now in place.
<p>2. Usage of the Master Room Spreadsheet by Curriculum Managers</p>	<p>The procedure for use of the Master rooming spreadsheet will be revised and communicated to all stakeholders within the faculties. Curriculum Managers will be reminded to comply with the guidance on using the Master Room Spreadsheet. <i>Deputy Principal 31 August 22</i></p>	<p>Completed</p> <ul style="list-style-type: none"> • Training has been delivered to all CMs on rooming protocols.
<p>3. A consistent process for timetabling by Curriculum Managers should be established.</p>	<p>A consistent approach to timetabling and tracking timetable changes will be developed and communicated to stakeholders including Curriculum Managers. <i>Deputy Principal 31 October 22</i> <i>Electronic version by December 23</i></p>	<p>In Progress</p> <ul style="list-style-type: none"> • A consistent process has been developed and communicated to managers. • A further improvement is in development which will automate these tasks with a live electronic format and allow for triangulation of staffing and rooming data.
<p>4. Consistent approach for communicating timetables</p>	<p>The existing process for communicating timetables for blocks in a consistent format to students, will be refreshed. <i>Deputy Principal 30 August 22</i></p> <p>A project looking at automating this process based on CRS data will be explored. <i>Deputy Principal 30 April 23</i> <i>Electronic version by December 23</i></p>	<p>In Progress</p> <ul style="list-style-type: none"> • The procedure for communicating timetables has been prepared and is on the Teams channel. • The timetabling working group has now looked at a range of electronic systems and is developing options to automate the process by Dec 23.

<p>5. Digitising the timetabling and room booking process</p>	<p>The College will set up a project task group to investigate the potential of purchasing or internally developing a digital teaching room allocation / booking system. <i>Deputy Principal/ Vice Principal Resources and College Development: 30 June 2022 - to establish project task group with deliverables by 31 May 2023. Electronic version by December 23</i></p>	<p>In Progress</p> <ul style="list-style-type: none"> As above, the timetabling working group are progressing this action.
<p>6. Process for auditing teaching space utilisation and feedback on room suitability</p>	<p>The College will consider how to use feedback from room users (students and staff) into future room allocation planning as part of the annual reallocation discussions. <i>Vice Principal Resources & College Development 31 October 22</i></p>	<p>Completed</p> <ul style="list-style-type: none"> The college uses data from the master rooming schedule and from the portfolio review, to allocate rooming resources to faculties.
<p>7. Application of the policy for student use of teaching rooms during non-teaching time</p>	<p>Students are not permitted due to Health and Safety reasons to have unsupervised access to teaching spaces out with teaching times. This will be more widely communicated or recommunicated <i>Vice Principal Resources & College Development 30 June 22</i></p>	<p>Completed</p> <ul style="list-style-type: none"> This has been communicated through the Health and Safety campus meetings previously and a reminder has been sent out.

AUDIT COMMITTEE

Date of Meeting	08 March 2023
Paper Title	College Strategic Risk Register
Action	For Discussion
Prepared by Agenda Item	J Thomson, Vice Principal Resources & College Development 23.08
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 27th February 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 risk register was completed in 2022 considering the key risks for the College in achieving its five Strategic Plan themes. The College Strategic Risk Register as attached shows the final set of risks linked to the Strategic Plan themes and the related mitigating actions.
- 4.2 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. This remains unchanged since the last report to Committee.
- 4.3 The three high risks in the College Strategic Risk Register are as follows:

Risk 1 – 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 ongoing 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.

Risk 2 – 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 3 - Failure to achieve SFC credits target and clawback of funding

The College (and many other Colleges) did not achieve 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. Although the College is closer to target for the year at this time this risk has remained as a residual high score as there are two factors which may still impact one of which is the closure/now partial closure of the Anniesland campus and the other is the treatment of the credits target for 2022/23 for Foundation Apprenticeships.

- 4.4 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 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 is being reported upon at each Finance and Resources Committee and an update given to each Board meeting as well as a target for savings being set and reported on to the Chair. For risk 2 which is related to implications of national bargaining and possible negative impact on employee relations 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.

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.

GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER													at 28th February 2023											
Risks linked to the five strategic plan themes													Key for Risk Appetite Residual Score Comparison: 1-6 = Averse, 7-9 = Minimalist, 10-14 = Cautious, 15-19 = Open, 20-25 = Hungry											
			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/ No Change									
1	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									
2	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									
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 Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions	Risk Score After Mitigating Actions				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			
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)								
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	Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them.	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	Failure to recruit, retain and maintain effective and skilled leaders and teaching and support staff	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	Failure to provide a smooth effective pre entry experience for College students and in College student experience	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	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.	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 Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions	Risk Score After Mitigating Actions				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				
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)									
12	Failure to ensure the College is delivering the right curriculum portfolio to meet students and employers demand, and economic needs	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	Failure to have data available to effectively inform operational and strategic decision making	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				

AUDIT COMMITTEE MEETING

Date of Meeting	08 March 2023
Paper Title	Climate Change Action Plan Update
Action	For Discussion
Prepared by	Janet Thomson, Vice-Principal: Resources and College Development
Agenda Item	23.09, 23.09A, 23.09B
Status	Disclosable

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 as part of the quarterly reporting as agreed.

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 which was approved at the Board of Management in June 2022 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 Students Association President, Students Association Officer, Curriculum Assistant Principal for Engineering, Computing and the Built Environment, the Catering and Cleaning Manager, and the Organisational Development Manager.
- 3.3 The update of the College Climate Change Action Plan is attached in paper 23.09A for discussion at Committee with the update for each activity shown.
- 3.4 At its January meeting the Climate Change Group had APUC representative from the utilities commodity area and from their Sustain Team to discuss the progress in achieving renewable energies and on sustainable procurement.
- 3.5 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 currently and in future years. This will involve some investment particularly in the Building Management System at each campus as well as changes through College actions in utilities usage where possible.

3.6 **Emissions Data Monitoring** – The quarter 2 emissions data for 2022/23 is attached in paper 23.09B. The overall emissions for the two quarters 1 and 2 for 2022/23 is 957 tCO₂ which is a reduction of 132 tCO₂ i.e.12% from the previous year first two quarters which were 1,089 tCO₂ (being 373 for quarter 1 and 716 for quarter 2). Anniesland emissions are down a little as it was closed for a period from 11th January to early February and since then has been at a much reduced capacity. The emissions for Anniesland should see a significant reduction for quarter 3 i.e. February to April.

3.7 **Race to Net Zero** – The College’s Race to Net Zero Commitment is a target to achieve net zero by 2050 with an interim target by 2030. The College’s target in the Climate Change Action Plan is to achieve 3% to 5% reductions annually by 2025 and hence as indicated in paragraph 3.5 above this is on track in 2022/23. For the Net Zero interim target to 2030 this is indicated in paragraph 3.9 based on the updated Race to Net Zero Commitment with the new fifth element of “Persuade” giving a guideline for interim target levels. This will be a challenging target for the College to achieve by 2030 and will be discussed at the next Climate Change Group

3.8 **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 at that time 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.

A fifth element has since been added which is as below and this has been used to set the interim target to 2030 at this stage;

Persuade: Within 12 months of joining, align external policy and engagement, including membership in associations, to the goal of halving emissions by 2030 and reaching global (net) zero by 2050.

- 3.9 On the basis of the fifth “P” element now added above the net zero target for the College would be to halve emissions by 2030. If this is based on the emissions for 2021/22 which is the year in which the commitment was signed then the College’s interim target will be to reduce emissions from 2,077 tCO₂ in 2021/22 to 1,040 TCO₂ by 2030.

4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

- 4.1 Climate Change Action Plan Update is Annex 23.09A.

College Emissions Data Monitoring Report – November 22 to January 23 – Annex 23.09B

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 discussions 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 27th February 2023 - 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 to 8/3/23 Audit Committee
Completed							
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. Climate Change 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 to 8/3/23 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 Climate Change Group each quarter and reported to Audit Committee.	Data Collection 5.2	Completed. Quarterly reporting to Group and to Audit Committee in place. Annual report submitted Nov 2022
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 2.8 for 2023
1.8	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 then each Committee meeting.	L&G 1.2	Completed
1.9	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
1.10	Regional collaboration on activity	Member of GCRB Green Team (3 College staff)	Attend meetings of Green Team and submit returns	Regional Officer	Meetings being attended as per schedule.	L&G 1.2	Completed. Attendance at Green Team meetings and actions undertaken

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 to 8/3/23 Audit Committee
1.11	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 to monitor usage data
1.12	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	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
1.13	Develop climate risk management approach	Strategic Risk Register to include climate action plan as a mitigating action	Risk captured on register.	J Thomson	Updated risk register May 2022	L&G 1.5	Completed. Risk Register updated
1.14	Gather college views on sustainability - staff	Undertake staff survey on sustainability	Results inform future actions	J Thomson	By end October 2022	L&G 1.1	Now completed. Questionnaires issued December 22.
1.15	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

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 to 8/3/23 Audit Committee
1.16	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
1.17	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.	Estates/Ops 3.1	Completed. Estates strategy updated
1.18	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	Achieving good outcomes on waste and recycling. Monitored quarterly.	Estates/Ops 3.7	Completed. Two new compactors being installed at Anniesland and Langside which will deliver reductions on emissions due to waste
1.19	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
1.20	Hold workshop with leaders to set net zero carbon target (Revised based on new part of Net Zero Commitment)	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.	L&G 1.3	Discussed at Climate Change Group and target for 2030 now set based on "Persuade" element of Race to Net Zero commitment.

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 to 8/3/23 Audit Committee
1.21	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson	By end December 2022	L&G 1.1	Completed. Questionnaires issued. Feedback tool available and will be discussed at Region Green Team..
1.22	Gather college views on sustainability – students	Undertake student survey via GCCSA	Results inform future actions.	GCCSA	By Dec 22 / Jan 23	L&G 1.1	Completed. Questionnaires issued in December.
1.23	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	Completed. Strategic Objective in place with targets to be monitored. Risk Register item updated with mitigating actions. Agreed at EMT separate climate change risk register not required.

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 to 8/3/23 Audit Committee
1.24	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	Completed. Attending Regional Green Team. Regional Sustainability Officer attending Glasgow Colleges Group regularly

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 to 8/3/23 Audit Committee
By end June 2023							
2.1	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/ D Newlands	Reduction plan by Dec 2022. Ongoing pending BMS upgrade.	Estates/Ops 3.2	Discussed at Utilities Reduction Consumption meetings. Next stage is BMS upgrade in 23. First focus on BMS project is Anniesland.
2.2	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 March 23	Estates/Ops 3.6	Key memorable messaging discussed with J Clark, Marketing, OD and GCCSA. To be implemented in all Campuses by March 23
2.3 (new)	Gather college views on sustainability - staff and students	Reminder to staff and students to complete questionnaire	Results inform future actions	J Thomson	Early March 23	L&G 1.1	Completed. Questionnaires issued. Feedback tool available and will be discussed at Region Green Team..
2.4	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	Jun-23	L&G 1.7	Will be incorporated into Staff Learning Days. Possible use of CDN training and Regional Officer offered training.
2.5	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	Jun-23	TLR 2.1	Use of CDN training being considered and Regional Officer offered short tailored training sessions. Plan to offer to staff in June 23 and students at induction from Aug 23

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 to 8/3/23 Audit Committee
2.6	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	Mar-23	Data Collection 5.3	Scope 3 emissions to be considered in future reporting. Currently looking at processes to capture - main areas staff commuting/travel & student travel & purchased goods impacts.
2.7	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 March-23	TLR 2.4	Discussed at Learning & Inspiration Committee on 1/12/22. Further discussion will take place at Curriculum APs (CAPS) meetings
2.8	Participate in Global Goals Teach-In	Plan for future Teach-In curriculum activity	Deliver teaching during annual event times.	J Rafferty/ CAPs	Develop for March 23	TLR 2.2	To be considered at CAPS meeting. Date for 2023 is 1st March to 31st March.
2.9	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
2.10	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. APUC rep attending Jan 23 CCG 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 to 8/3/23 Audit Committee
2.11	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
By end December 2023							
3.1	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 June 23	P&E 4.6	Potential Green Plan/Project initiatives to be progressed.
Long Term Action Options							
4.1	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
4.2	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
4.3	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

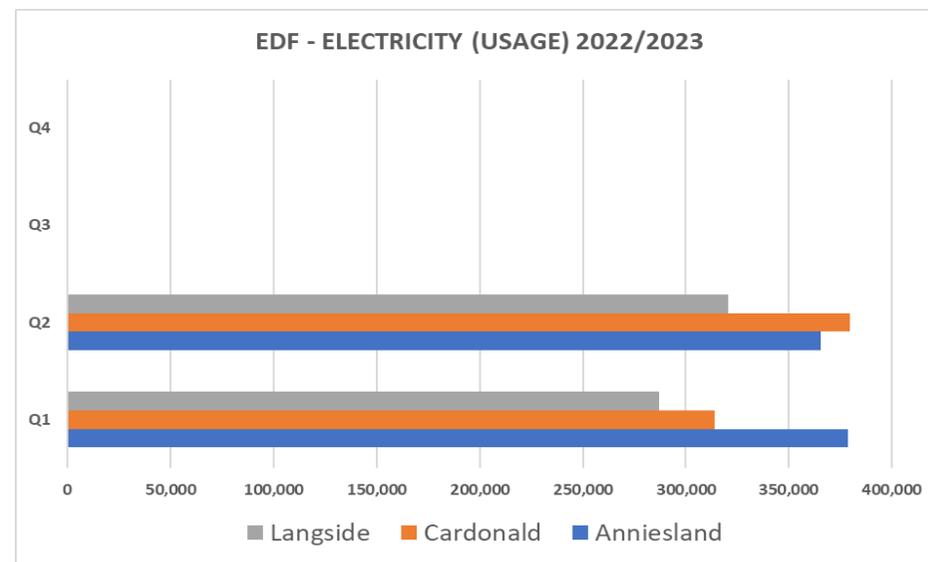
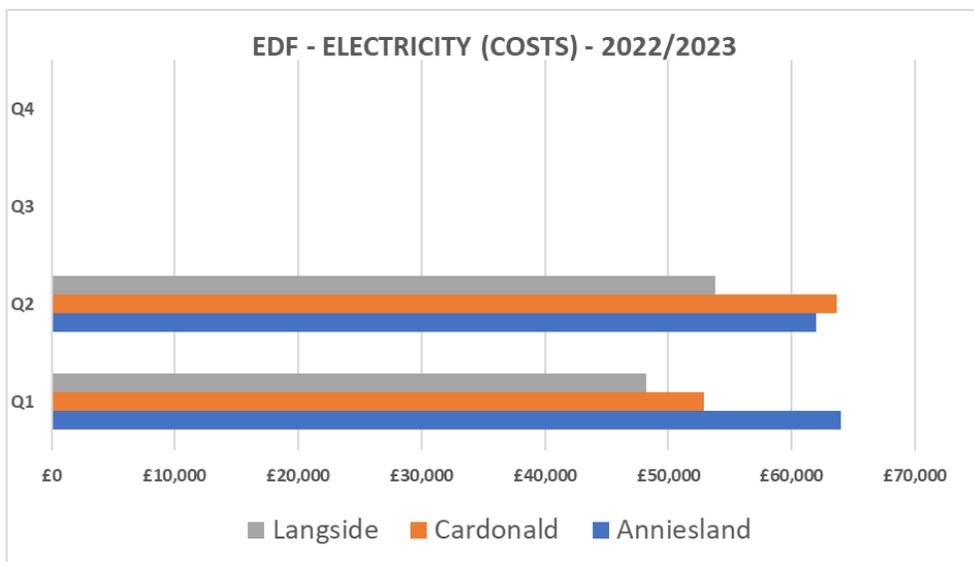
Timing and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ Update	Roadmap Activity Area Link*	Update to 8/3/23 Audit Committee
4.4	Sign the UN Sustainable Development Goals (SDG) accord - consider as future option	Group considered SDG accord. Potential for future to complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Climate Change Group/ J Thomson	N/A	P&E 4.3	Discussed at Climate Change Group 7/11/22 re signing SDG Accord. Agreed to postpone to future period as already signed Race to Zero commitment



Utility, Waste and Emissions Report – 2022-2023

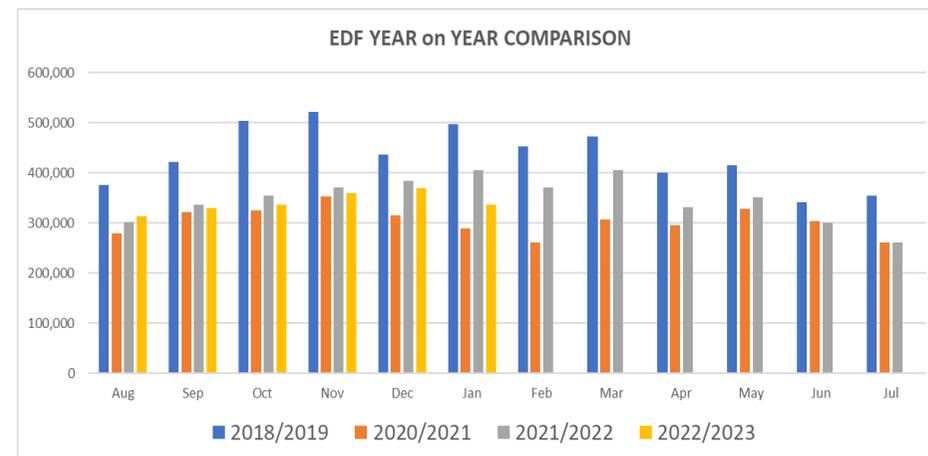
Q2 – November 2022 – January 2023

EDF – Electricity Supply

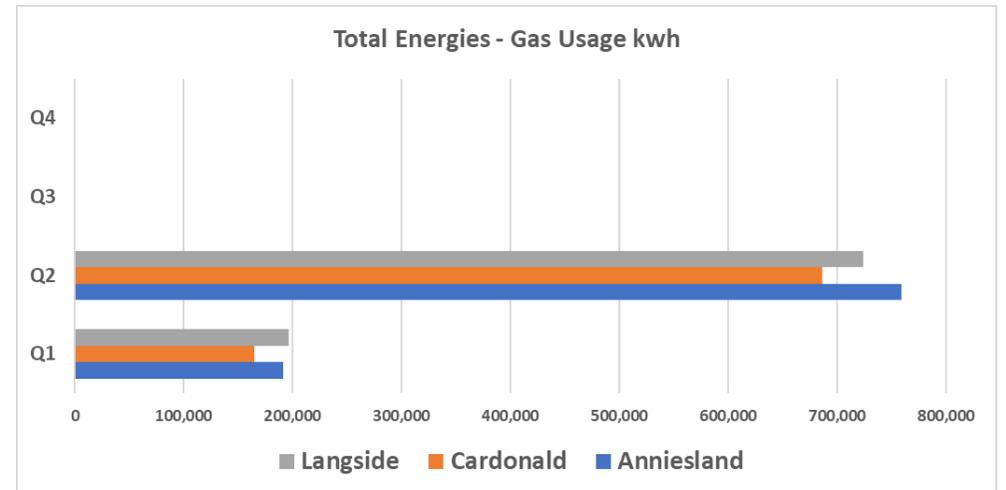
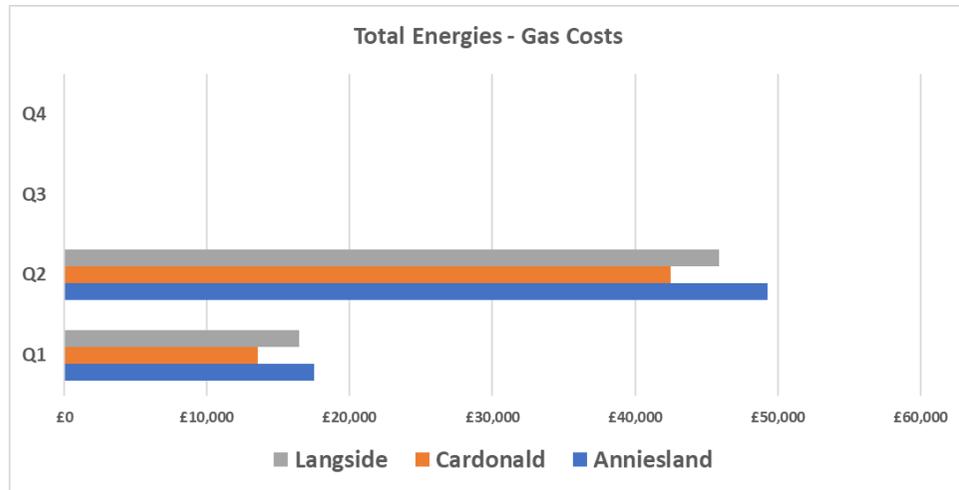


Usage - Costs	Anniesland	Cardonald	Langside	Total
Q1	£64,000	£52,896	£48,177	£165,072
Q2	£62,028	£63,647	£53,842	£179,517
Q3	£0	£0	£0	
Q4	£0	£0	£0	

Usage - kwh	Anniesland	Cardonald	Langside	Total kwh
Q1	378,739	313,762	287,227	979,728
Q2	365,173	379,642	320,708	1,065,523
Q3	0	0	0	
Q4	0	0	0	

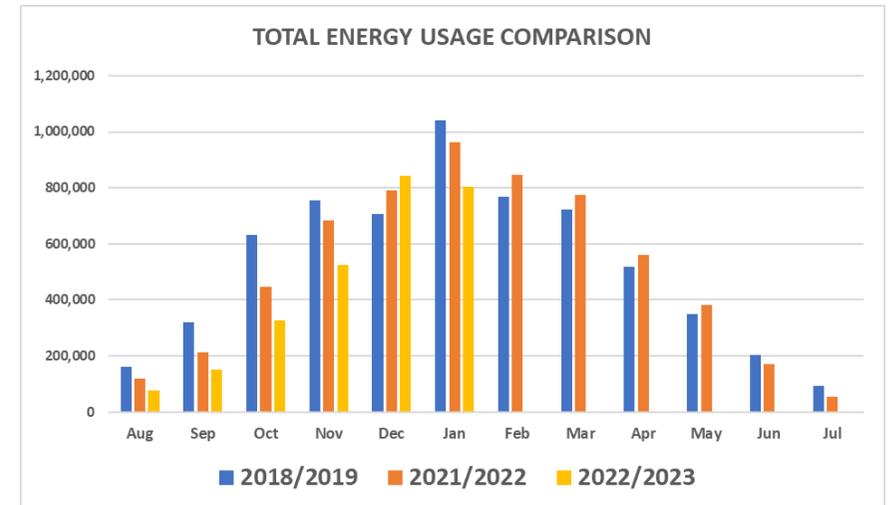


Total Energies – Gas Supply

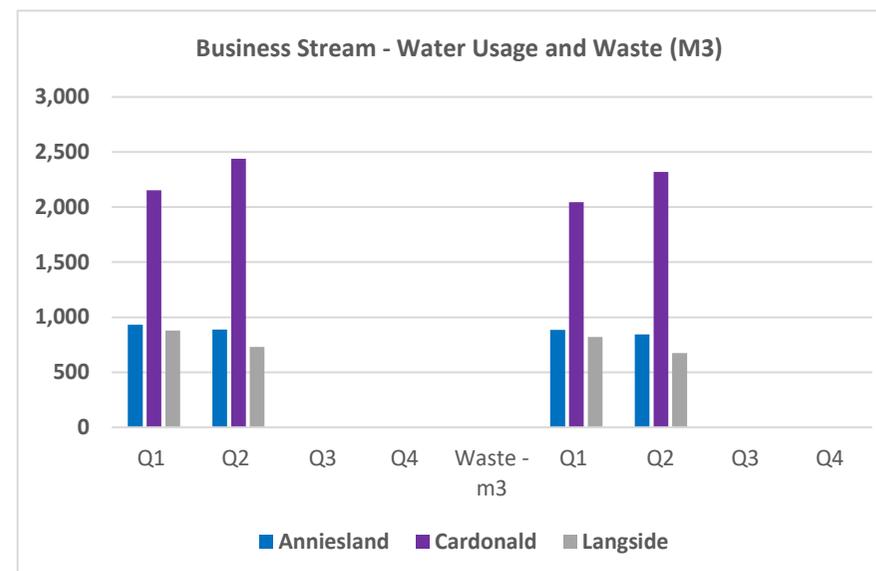
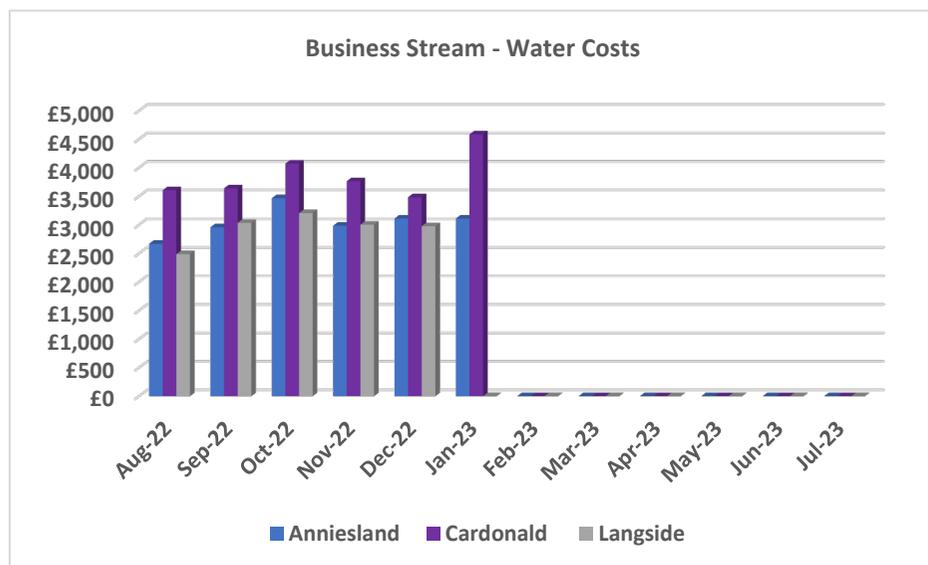


Costs	Anniesland	Cardonald	Langside	Total
Q1	£17,487	£13,573	£16,445	£47,506
Q2	£49,295	£42,478	£45,906	£137,679
Q3	£0	£0	£0	£0
Q4	£0	£0	£0	£0

Usage - kwh	Anniesland	Cardonald	Langside	Total
Q1	191,577	165,037	196,634	553,248
Q2	758,504	686,312	723,969	2,168,785
Q3	0	0	0	0
Q4	0	0	0	0



Business Stream – Water Usage and Treatment



Usage - m3	Anniesland	Cardonald	Langside	Total
Q1	931	2,152	879	3,962
Q2	887	2,438	730	4,055
Q3				
Q4				
Total	1,818	4,590	1,609	8,017

Waste - m3	Anniesland	Cardonald	Langside	Total
Q1	884	2,044	820	3,748
Q2	843	2,319	674	3,836
Q3				
Q4				
Total	1,727	4,364	1,493	7,583

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

Q2	Anniesland	Cardonald	Langside	Total
Water Charges	£764	£2,150	£705	£3,619
Waste Charges	£907	£2,273	£727	£3,907
Fixed Charges	£7,601	£7,462	£6,618	£21,681
Contract Discounts	£65	£83	£10	£158
Grand Total	£9,207	£11,802	£8,040	£29,049

Enva - Waste Management 2022-2023

Annual Tonnage:

	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Total
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	9.46	26.83	7.10	15.57							

Anniesland Campus	18.46
Cardonald Campus	74.30
Langside Campus	20.56

Annual Recycling % Per Campus:

	2019/2020	2020/2021	2021/2022	2022/2023 to date
Anniesland Campus	85%	87%	97%	93%
Cardonald Campus	84%	90%	99%	95%
Langside Campus	78%	88%	97%	93%

Costs	August	September	October	November	December	January	February	March	April	May	June	July	Total
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	£8,213	£4,316	£5,278							

Cumulative Emissions Data – Academic Year 2022-2023 compared to 2021-22

2021/2022	C02 emissions	2022/2023	C02 emissions	+/-	% +/-	<ul style="list-style-type: none"> • Homeworking added at 15% • Staff and student travel to be captured and included. • Business travel to be captured and included – including student trips.
Q1 - August - October	373	Q1 - August - October	332	-41	-11%	
Q2 - November - January	716	Q2 - November - January	625	-91	-13%	
Q3 - February - April	658	Q3 - February - April	0			
Q4 - May - July	330	Q4 - May - July	0			
	2,077		957			

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	879	3,962	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	
									332	

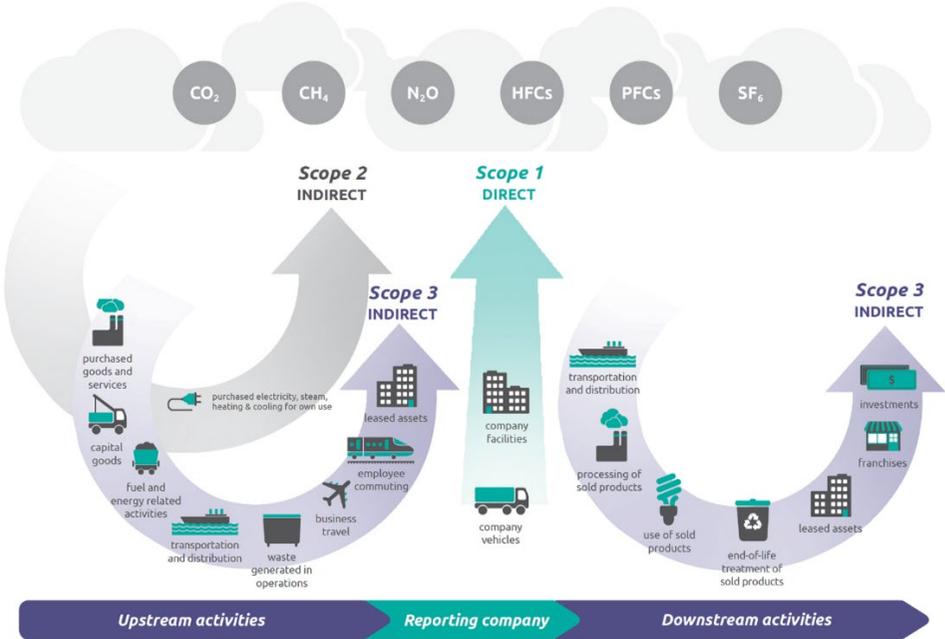
Emission Factor Academic Year: 2022/2023 - Quarter: Q2 - November 2022 - January 2022										
Emission Source	Scope	Anniesland Consumption Data	Cardonald Consumption Data	Langside Consumption Data	Total Consumption Data	Units	Emissions Factor	Units	Emissions (tCO2e)	Comments
Grid Electricity (generation)	2	365,173	313,762	287,227	966,162	kWh	0.21233	kg CO2e/kWh	205.1	
Natural Gas	1	758,504	686,312	723,969	2,168,785	kWh	0.18316	kg CO2e/kWh	397.2	
Water - Supply	3	887	2,438	730	4,055	m3	0.11	kg CO2e/m3	0.4	
Grid Electricity (transmission & distribution losses)	3	365,173	313,762	287,227	966,162	kWh	0.01879	kg CO2e/kWh	18.2	
Water - Treatment	3	843	2,319	674	3,836	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	1	0	0	1	tonnes	21.29356589	kgCO2e/tonne	0.0	
Mixed recycling	3	7	21	5	34	tonnes	21.29356589	kg CO2e/tonne	0.7	
Refuse Municipal /Commercial /Industrial to Combustion	3	1	1	0	2	tonnes	21.29356589	kgCO2e/tonne	0.0	
Construction (Average) Recycling	3	1	9	0	10	tonnes	0.9891416	kgCO2e/tonne	0.0	
Coach	1	1,595	552	275	2,422	passenger km	0.02684	kg CO2e/passenger km	0.1	College Fleet
Car - petrol (average) miles	1	293	0	0	293	miles	0.280526922	kg CO2e/mile	0.1	College Fleet
Van - Average (up to 3.5 tonnes) Petrol miles	1	504	510	415	1,429	miles	0.338721251	kg CO2e/ mile	0.5	College Fleet
Coach	1				0	passenger km	0.02684	kg CO2e/passenger km	-	
Average Car - Unknown Fuel	1	761	761	761	2,282	km	0.17148	kg CO2e/km	0.4	Taxi on college account
Car - petrol (average) miles	1	1,021	1,021	1,021	3,063	miles	0.280526922	kg CO2e/mile	0.9	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	453	% of total FTEs	0.3000	tCO2e/FTE/annum	0.1	
									625	

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.

Emissions - Currently Measuring			
	Scope 1 Direct	Scope 2 Indirect	Scope 3 Indirect
College Fleet	✓		
Natural Gas	✓		
Grid Electricity Generation		✓	
Grid Electricity Losses			✓
Water - Supply			✓
Water - Waste			✓
Waste - Produced	✓		
Homeworking			✓
Staff & Student Commuting			MEASUREMENT TOOL / FTN's
Business Travel			
Course Travel			
Purchased Goods			



AUDIT COMMITTEE MEETING

Date of Meeting	8 March 2023
Paper Title	College Assurance Framework Update
Action	For noting
Prepared by	Janet Thomson, Vice Principal – Resources and College Development
Agenda Item	23.10, 23.10A
Status	Disclosable

1 PURPOSE OF THE REPORT

1.1 This paper provides a College Assurance Framework updated with an updated College Assurance Mapping.

2 ACTION FOR THE COMMITTEE

2.1 The Committee are requested to NOTE the updated College Assurance Framework which now includes assurances against the three themes of the Education Scotland “How Good is Our College” framework.

3 BACKGROUND

3.1 The College has an Assurance Framework which has been previously reported to and agreed by the Committee.

3.2 A College Assurance Mapping process is part of the Assurance Framework as previously discussed at the Committee which follows the three lines of assurance model in the Scottish Government Audit and Assurance Committee Handbook. The College assurance mapping is attached in annex A which shows the mapping of assurance activity against the items within the annual Certificate of Assurance which the College has to complete for submission to GCRB (and subsequently this is included as part of reporting to SFC and then to the Scottish Government), and against the requirements of the Financial Memorandum with the GCRB.

3.3 The three lines of assurance defence as per the Scottish Government and Audit Assurance Handbook and used in the attached assurance mapping are as below: -

- First line: management assurance from “front line” or business operational areas;

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

3.4 The Committee previously suggested that the framework could also include a mapping process against the quality framework produced by Education Scotland of "How Good is Our College?" This has now been completed and is shown in the attached under assurance areas 17 to 19 in the assurance mapping. The three lines of assurance are shown against the three themes in the Education Scotland process.

4 RISKS

4.1 There are no specific risk implications in this paper.

5 LEGAL IMPLICATIONS/FINANCIAL IMPLICATIONS/ REGIONAL OUTCOME AGREEMENT IMPLICATIONS

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

6 HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT

N/A

Glasgow Clyde College – Audit Committee

College Assurance Mapping – February 2023

Assurance Mapping against Certificate of Assurance Areas	First Line: <i>Management assurance from 'front line' or business operational areas</i> (Business Management/ process)	Second Line: <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> (Corporate Oversight/ application of process)	Third Line: <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i> (External Assurance/ evidence of assurance)
Certificate of Assurance - Schedule of Required Assurance Areas			
1. Ensure that appropriate financial systems are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.	College budget holders' responsibility with delegated authorities and regular monitoring; Finance system controls.	Financial system controls and regular meetings on budget monitoring with budget holders; Management Accounts regular reporting to Senior Leadership Team; College Financial Policies and Procedures; College Financial Regulations Assistant Principal: Finance and Infrastructure and Vice Principal: Resources and College Development have oversight	Finance and Resources Committee and Board of Management reporting of Financial Performance on quarterly basis; Internal Auditor review of financial systems as per the agreed plan
2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts.	College Financial Policies and Procedures available to all staff on College intranet; Delegated authority limits; Finance team monitoring of compliance with financial regulations; Budget monitoring meetings.	Financial regulations; Management accounts presented to Senior Leadership Team/Board of Management; Capital plan and expenditure monitoring; Financial statements sections reviewed and updated by Executive Management Team as appropriate. Assistant Principal: Finance and Infrastructure and Vice-Principal: Resources and College Development have oversight	Finance and Resources Committee review of management accounts and capital expenditure/ plans progress; Audit and Risk Committee, Finance and Resources Committee and Board of Management review of annual financial statements; GCRB reporting on capital expenditure; Internal Auditor reviews financial areas as agreed during annual audit plan.

Assurance Mapping against Certificate of Assurance Areas	First Line: <i>Management assurance from 'front line' or business operational areas</i> (Business Management/ process)	Second Line: <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> (Corporate Oversight/ application of process)	Third Line: <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i> (External Assurance/ evidence of assurance)
3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.	College procurement officer; Procurement controls in finance system; Procurement Procedures; APUC Shared Service provision	Procurement Strategy Procurement Updates to Finance & Resources Committee; College/APUC procurement team and ongoing tender management. Assistant Principal: Finance and Infrastructure has oversight	Glasgow Regional Procurement Team /Steering Group; Procurement & Commercial Improvement Programme (PCIP) Assessment.
4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.	Delegated authority limits; Budget planning; Key objective targets.	College Strategic Plan objectives; Senior Leadership Team reporting; Credits Monitoring Report; Commercial Updates; Staff Costs Monitoring	Finance & Resources Committee; Board of Management
5. Ensure all risks relating to delivering business objectives, regularity, propriety or value for money are identified.	Delegation to College managers as budget holders; Key risk areas monitored by College depts e.g. financial performance, credits, cyber security.	Risk Register; Senior Leadership Team monitoring.	Risk Management Policy; Risk Appetite; Audit Committee and Board of Management quarterly reporting of Risk Register with any updates; GCRB reporting of Risk Register updates.
6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.	Internal processes to achieve best value from procurement and operating methods.	APUC; Procurement Policy; Procurement Procedures	Annual Procurement Benefits Statement PCIP Internal Audit as per internal audit plan.
7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.	Individual Staff Members' Annual Personal Development Plan (PDP) Process; College budget planning process; Portfolio Planning & Monitoring	Senior Leadership Team monitoring; Managers' discussions with individuals on an ongoing basis; PI Evaluation.	Reporting to College Board of Management and Committees; Education Scotland; External Verification; Scottish Funding Council; Internal Auditor
8. Ensure that all managers are assigned well defined responsibilities for making the best use of resources.	Organisational Staff Structure; Job Descriptions; Budget Allocations;	Senior Leadership Team Budget Monitoring; Documented Delegated Authority Limits; College Staffing Group;	Reporting to College Committees; Internal Auditor for review of agreed areas in annual plan.

Assurance Mapping against Certificate of Assurance Areas	First Line: <i>Management assurance from 'front line' or business operational areas</i> (Business Management/ process)	Second Line: <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> (Corporate Oversight/ application of process)	Third Line: <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i> (External Assurance/ evidence of assurance)
	Permanent Staff Establishment Lists	Budget Monitoring; Non-SFC Income Monitoring	
9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.	Induction and internal training; Subscription to various organisations to provide external expertise e.g. information security;	CPD and learning and development Records; Personal Development Planning Process.	Engagement with sector events including Financial Development Network; Internal Audit Plan; External Verification and Accreditation for teaching activity.
10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources.	Documented Delegated Authority Limits; Automated Approval and Procurement Checks on all orders above £2k; Budget monitoring meetings.	Management accounts monitoring at Senior Leadership Team; Financial Sustainability Strategy; Procurement Policy/Procedures; Procurement Strategy; Procurement Strategy Action Plan; Procurement Annual Report; College Financial Regulations;	PCIP review; Finance & Resources Committee reporting on procurement; Board of Management Code of Conduct and Code of Good Governance; Declaration of Interest at all Meetings; Annual Register of Interests; Internal auditors for agreed areas of review.
11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.	Named individuals with responsibilities in Fraud Response Plan; Financial Regulations available on intranet with staff responsibilities for all levels.	Fraud Policy; Fraud Response Plan; Whistleblowing Policy. Vice-Principal: Resources and College Development and Assistant Principal: Human Resources have oversight;	Internal Auditor; Audit Committee/Board of Management; Glasgow Colleges' Regional Board; Scottish Funding Council reporting.
12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.	Network Monitoring Activity; Internal ICT acceptable use Procedure for all staff; Data Protection Procedures	Senior Leadership Team; Information Security Policy; Data Protection Policy	Cyber Essentials Plus; Annual Network Penetration Testing; Internal Auditor Joints Information Steering Committee membership and guidance; Involvement with relevant sector bodies.
13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.	Business Continuity Plan	Annual Penetration Testing ; Scenarios discussed at Senior Leadership Team	Internal Auditor as per agreed plans

Assurance Mapping against Certificate of Assurance Areas	First Line: <i>Management assurance from 'front line' or business operational areas</i> (Business Management/ process)	Second Line: <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> (Corporate Oversight/ application of process)	Third Line: <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i> (External Assurance/ evidence of assurance)
14. Ensure that you have an up-to-date publication scheme, that it is sufficiently open and proactive in publishing information of interest to your stakeholders.	Publication Scheme reviewed and updated regularly and published on College Website	Senior Leadership Team	Scottish Information Commissioner's Office
15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.	HR Business Partner Model; Trade Union Engagement; Staff Voice; Clyde Connects Newsletters; Principal Communications; Healthy Working Lives Group	People Strategy; Staff surveys; Senior Leadership Team discussion;	Healthy Working Lives Standard; Internal Auditor; KPI Reporting - Organisational Development Committee

<p>Assurance Mapping against Compliance with the Financial Memorandum with GCRB</p>	<p>First Line: <i>Management assurance from 'front line' or business operational areas</i></p> <p>(Business Management/ process)</p>	<p>Second Line: <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i></p> <p>(Corporate Oversight/ application of process)</p>	<p>Third Line: <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i></p> <p>(External Assurance/ evidence of assurance)</p>
<p>16. Assurance that the requirements of the Scottish Public Finance Manual (SPFM) have been met. These include requirements on the following:</p> <ul style="list-style-type: none"> • Prior approvals from Scottish Government; • Overdrafts not to be used; • Prior consent for lending of funds, or giving a guarantee, indemnity or letter of comfort; • Contingent liabilities; • Expenditure delegations; • Potential novel, contentious, repercussive or future cost implications expenditure; • Information on frauds; • Establishing internal delegated authority arrangements; • Severance scheme approvals by SFC; • Consultancy contracts over £100k; • Any contract without competitive action over £25k to be approved by SFC 	<p>College delegated authority limits; Automated approval and procurement Checks on all orders above £2k;</p>	<p>Under delegated authority limits any SPFM requirements related matters must be reported to AP Finance & Infrastructure who will then inform the EMT and, if agreed, seek approval from GCRB/SFC;</p> <p>Procurement annual report;</p> <p>SLT Certificate of Assurance process (as per above 15 items);</p> <p>Voluntary severance schemes require approval of EMT.</p> <p>Assistant Principal: Finance & Infrastructure has oversight</p>	<p>Financial Regulations;</p> <p>Procurement reports to F&R Committee;</p> <p>GCRB/SFC Conditions of Grant/ GCRB/SFC approvals required as appropriate;</p> <p>SFC Annual Accounts Guidance;</p> <p>Published financial statements;</p> <p>Voluntary severance schemes approved by Board of Management;</p> <p>Internal Auditor reviews as agreed as part of annual plan.</p>

Assurance Mapping against Education Scotland’s “How Good is Our College?” Framework	First Line: <i>Management assurance from ‘front line’ or business operational areas</i> (Business Management/ process)	Second Line: <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation’s management chain</i> (Corporate Oversight/ application of process)	Third Line: <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i> (External Assurance/ evidence of assurance)
17. Theme 1 – Leadership and Quality Culture <i>How Good is the College’s Leadership and approach to improvement?</i>	College Leadership Framework Self-Evaluation Process PDP/PDR Process	KPI Reporting Dashboards Board Learning and Teaching Committee	Education Scotland Engagement SQA Systems Verification SFC/GCRB Regional Outcome Agreement
18. Theme 2 – Delivery of learning and services to support learning <i>How Good is the Quality of the Provision and Services the College delivers?</i>	Self-Evaluation Process Course Forums and Class Rep feedback Attendance tracking system	College retention and attainment PIs College Complaints Internal Verification of course delivery	SFC Early Impressions and Student Satisfaction Survey SQA External Verification of delivery Education Scotland Annual Engagement Visits
19. Theme 3 – Outcomes and Impact <i>How Good is the College at ensuring the best outcomes for all its learners?</i>	PLSPs Careers guidance processes Come to Clyde strategy on internal progression guarantees.	‘Course Manager’ System Stakeholder Survey Positive destinations Survey	SFC National Benchmarking Data SWAP Annual Report UCAS Registered Centre Progression Report

Report for Audit Committee

GLASGOW CLYDE COLLEGE
GRAHAM FRANCIS
27/02/23

HEFESTIS | gfrancis@hefestis.ac.uk

1. Background

Data protection continues to evolve, with changes being affected by Brexit and the publication of new frameworks including the Information Commissioner’s Office (ICO) Accountability Framework and Scottish Government’s Cyber Resilience Framework.

In August 2022, the college Data Protection Officer (Dr. Mairead Wood) was replaced by Graham Francis. The arrangement with HEFESTIS Ltd remain in place as does the arrangement to provide a CISO through HEFESTIS.

HEFESTIS have provided guidance on alignment of the Accountability Framework and Cyber Resilience Framework which has been shared with its members. The DPO continues to support the college in completing the Accountability Framework and maintaining the Record of Processing Activity (ROPA).

The Government plans to introduce an Online Safety Act are currently at the Second Reading Stage although no date has been set for the process of “line by line” reading. Wide-ranging discussions have taken place on issues including the use of age verification measures, responsibility of social media platforms to tackle illegal content, protections for vulnerable adults online and promotion of harmful content in social media algorithms. The implication to the college should this bill become law are currently unknown.

2. Policies and procedures

All data protection guidance and procedures were reviewed and updated during the Procedure Review in June 2021. The following updates have subsequently been made:

Guidance/Form	Updated
Addendum to Data Protection Policy and CCTV Policy (For compliance with CITB regulations)	30/01/2023

3. Data Protection Impact Assessments (DPIA’s)

None during last period.

4. Privacy Notices

The Privacy Notice for Health, Beauty and Complimentary Therapies has been updated to reflect the need to obtain personal data to enable the college to comply with the requirements of the Health & Safety Act 1974 (as amended by Brexit).

Privacy notices are produced to reflect new data processing activity, are frequently updated and can be found here – [Privacy Notice | Useful Information | Glasgow Clyde College](#).

5. Data subject requests

Subject Access Requests

REF	Date response due	Date response sent	Notes
SAR 22/07	08.12.22	24.11.22	case closed.
SAR 23/01	10.03.23	23.02.23 (first tranche)	First tranche response issued. Case still being processed.

Right to be forgotten requests – NB: lots of these are autogenerated from a website. As a result, it is often difficult to verify the requestor, resulting in the cases being closed without the data being deleted.

REF	Date response due	Date response sent	Notes
No requests.			

Third party requests

REF	Requestor	Date received	Date response sent	Notes
TPR 22/05	DAC Beachcroft Scotland LLP	06.10.22	11.10.22	Court Order – 7 day turnaround. Case completed.
TPR 22/06	Clyde & Co.	20.10.22	25.10.22	Court Order – 7 day turnaround. Case completed.

6. Data incidents and breaches

There have been 1 data incidents during 22/23 academic year to-date, with no breaches. None have met the threshold to report to the ICO/data subjects. The main cause of these has been human error.

Incident #	Date identified	Date(s) of Incident	Place of incident
2022-015	18/11/2022	18/11/2022	Healthcare and AHP Cardonald (email)

7. Arrangements with external third parties

Data sharing agreements are set-up as required. Data processing agreements (i.e. the data protection elements of contracts) are reviewed when provided to the DPO. The DPO works with Exec Team to record all agreements and contracts.

Date	Data Processing Agreement	Purpose
20/10/2022	Glasgow City Council	WorkITContract
26/10/2022	Focus West	Providing School Activities
18/01/2023	Glasgow City Council	Local Government Pension Scheme

8. Staff training

The incoming DPO has maintained the good contacts with key personnel across the College to support data protection compliance established by the former DPO. Staff can contact the DPO for data protection advice at any time, as needed.

Glasgow Clyde College Audit Committee Schedule of Work 2022/23

Four meetings in each annual academic session

28 SEPTEMBER 2022
For Discussion / Decision
Systems of Internal Control
Internal Audit Plan for 2022/23 and beyond
Governance and Risk Management
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Data Protection Update
For Information/ Noting
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
23 NOVEMBER 2022
For Discussion / Decision
Systems of Internal Control
Final Internal Audit Annual Report 2021/22
Draft Annual Report from Audit Committee to Board of Management
Financial Reporting
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
Governance and Risk Management
College Strategic Risk Register
Sustainability/Climate Action Plan Report
Cyber Security Update
For Information/ Noting
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

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