A meeting of the Audit Committee will be held on Wednesday 5 March 2025 at 4.30pm via teams

# A G E N D A

| | | | | |
|---|---|---|---|---|
| **25.01** | Welcome and Apologies | | | L Paterson |
| **25.02** | Declarations of Interests | | | L Paterson |

## Minutes of Previous Meeting

| | | | | |
|---|---|---|---|---|
| **25.03** | Draft Minute of the Audit Committee meeting 20th November 2024 | P | D | L Paterson |
| **25.04** | Matters Arising – Action Grid | P | D | L Paterson |

## Items for Discussion/Decision

## Systems of Internal Control

| | | | | |
|---|---|---|---|---|
| **25.05** | Internal Audit Reports as per plan | P | D | H Loggie/ P Fee |
| **25.06** | Internal Audit 2024/25 Plan Progress | P | D | H Loggie / P Fee |

## Financial Reporting

| | | | | |
|---|---|---|---|---|
| **25.07** | External Auditor Update | V | | L Duthie |

## Governance and Risk Management

| | | | | |
|---|---|---|---|---|
| **25.08** | College Strategic Risk Register | P | ND | N Macpherson |
| **25.09** | Data Protection Update | P | D | HEFESTIS DPO |

## Items for Information/Noting

| | | | | |
|---|---|---|---|---|
| **25.10** | College Assurance Framework Update | P | ND | N Macpherson |
| **25.11** | Internal and External Audit Rolling Action Plan | P | ND | P Fee |
| **25.12** | Audit Scotland Fees | P | ND | P Fee |
| **25.13** | Audit Committee Schedule of Work 2024/25 | P | D | J Hunter |
| **25.14** | SFC Update | P | | N Macpherson |
| **25.15** | Board Diversity | V | | J Hunter |
| **25.16** | Any Other Business | V | | L Paterson |
| **25.17** | Private meeting with internal and external auditors | V | | L Paterson |

**Date of next meeting**: 28th May 2025

GLASGOW
CLYDE
COLLEGE

**AUDIT COMMITTEE MEETING**

| | |
|---|---|
| **Date of Meeting** | 5 March 2025 |
| **Paper Title** | Internal Audit Reports:<br><br>▪ Budgetary Control<br>▪ Student Welfare – Duty of Care<br>▪ Corporate Governance |
| **Action** | Information |
| **Prepared by** | Henderson Loggie, Internal Auditors |
| **Agenda Item** | 25.05 |
| **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:

▪ Budgetary Control
▪ Student Welfare – Duty of Care
▪ Corporate Governance

**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 Budgetary Control 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.   No material weaknesses were found but an observation on the rigour of the budget process and the requirement to continually challenge assumptions was noted

3.2      The Student Welfare – Duty of Care internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives.  There are two minor weaknesses identified in the report which the AP – Student Experience is addressing, and processes / documentation will be updated accordingly.     As a result, the Internal Auditors have raised no recommendations within the report.

3.3.1    Corporate Governance Review - During the planning process for the 2024/25 internal audit programme, a request was made to introduce a review of Corporate Governance. The primary rationale for completing this exercise was to provide Board Members with the opportunity to highlight any improvements required in the existing governance arrangements, so that these can be added to the Board

Development Plan for 2024/25 which was presented to the 11 December 2024 meeting of the Board. This will allow any improvement actions identified to be addressed in advance of the next Externally Facilitated Effectiveness Review.

3.3.2 The Internal Auditors, conclude, that from a Board Member perspective, the College governance arrangements are operating well, with a number of strengths highlighted. The information gathered from the one-to-one discussions, did highlight some potential improvement areas, which are designed to enhance the existing governance arrangements and build on the solid foundations already developed.

3.3.3 Section 6 of the Report details the Strengths, Weakness and Recommendations which will be included on future Rolling Action Plans.

3.4 Due to capacity / internal staff availability, the Payroll Internal Audit was rescheduled and is progressing. This report is scheduled to be presented at the next Audit Committee meeting.

**4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

4.1 The Internal Audit Reports are outlined in Annex No 25.05A, 25.05B and 25.05C

**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.

Agenda Item 25.05A

# Glasgow Clyde College

## Budgetary Control

**Internal Audit report No: 2025/02**

**Draft issued: 14 February 2025**

**Final issued: 20 February 2025**

**Henderson Loggie**

# Contents

## Level of Assurance

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

Gradings are defined as follows:

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

**Action Grades**

| | |
|---|---|
| **Priority 1** | Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit 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

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

## Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register (as at November 2024):

- Risk -  RE1 – Failure to manage College financial sustainability (1a) during current financial year, and (1b) through period of the financial plan. Residual Score 20 (Red)

## Background

As part of the Internal Audit programme at the College for 2024/25 we carried out a review of Budgetary Control arrangements.  Our 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.

The Glasgow Colleges Regional Board (GCRB) plays a significant role in overseeing the financial planning for Glasgow's colleges, ensuring that financial strategies align with regional priorities and approving key financial decisions. However, as part of a wider, national restructuring effort by the Scottish Government and Scottish Funding Council (SFC), the GCRB is scheduled to dissolve in 2025. This change will have a direct impact on Glasgow Clyde College, as the individual colleges will assume greater responsibility for their own financial oversight. This shift will grant the College more autonomy in managing its budget and planning, leading to a more independent and streamlined financial governance structure moving forward, with a direct funding and accountability relationship with the SFC bound by a Financial Memorandum.

The College's Finance Team operates under the leadership of the Chief Operating Officer (COO), who is a key member of the Executive Management Team and wider Senior Leadership Team (SLT). The COO's responsibilities encompass finance and resource planning, human resources (HR), risk management, legal affairs, premises management, information communication technology, health and safety, business transformation, and student experience.

The COO was formerly supported by the Vice Principal Resources and College Development who retired in December 2024. Supporting the COO now is the Assistant Principal (AP) Finance and Facilities, who joined the College in October 2024. Together, they are responsible for leading the financial strategy and managing estates across the College's three campuses. This role involves overseeing financial planning and managing facilities and student funding operations. In turn, they are supported by the Head of Finance and Finance Manager, who are responsible for managing the Finance Team and maintaining the financial control environment, including the budget management processes.

The changes in the Finance Team leadership during 2024/25 are designed to enhance budget planning and financial management arrangements to identify opportunities for cash releasing savings.

## Scope, Objectives and Overall Findings

This audit reviewed the College's financial planning and budgetary control practices and protocols, to consider whether these are in line with good practice. This included consideration of budget monitoring procedures in place centrally and within a sample of academic and support functions.

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

| Objective | | Findings | | |
|---|---|---|---|---|
| **The objective of our audit was to:** | | **1** | **2** | **3** |
| | | **No. of Agreed Actions** | | |
| 1. The College has developed a long-term financial strategy, which includes long-term financial forecasts. | **Good** | - | - | - |
| 2. Assumptions used in the financial forecasting returns submitted to the GCRB / SFC are robust, realistic and are applied consistently. Any departure from the SFC guidance on common sector assumptions is justified to the Board and the GCRB / SFC. | **Good** | - | - | - |
| 3. The budget setting process is aligned to financial regulations and procedures and is linked to corporate and operational planning processes, and budgets are revisited and revised when spending plans change or income targets are not achieved. | **Good** | - | - | - |
| 4. Information is available to management in academic and support functions which is up-to-date and in a format that can be easily understood by budget holders with the necessary skills for managing budgets. | **Good** | - | - | - |
| 5. Senior management and the Board regularly review the College's overall financial position (including the cash flow position) and variations from budget are reported and acted upon. | **Good** | - | - | - |
| **Overall Level of Assurance** | **Good** | - | - | - |
| | | System meets control objectives. | | |

## Audit Approach

The AP Finance and Facilities, Finance staff, and a sample of budget holders (in both academic and support functions), were interviewed, and financial plans, forecasts and reports were reviewed, to determine current working practices in financial planning and budget monitoring, and the information and training provided to budget holders.

The processes utilised to prepare financial reports for senior management, the Board of Management, and the GCRB / SFC were mapped out through discussion with Finance staff, and review of supporting working papers. We also reviewed the budget monitoring information provided to the College's SLT and to the Board of Management.

## Summary of Main Findings

*Strengths*
- The College meets its financial reporting obligations, ensuring timely submission of the Financial Forecast Return (FFR) to the SFC and GCRB.
- The FFR includes multi-year financial projections, helping to identify trends, funding gaps, and financial pressures. The process is supported by scenario planning and risk identification, ensuring proactive financial management.
- The College follows a structured approach to budgeting, aligning with the Financial Regulations.
- There is robust governance arrangements established that were demonstrated by the original push back of the Draft 2024/25 Annual Budget by the Board of Management in June 2024. The 2024/25 Budget was later approved by the Board of Management at its Development Day in September 2024.
- The SLT actively review the status of the budget to find savings. This will be supported by the 2024/25 mid-year reforecast that is currently underway.
- SFC FFR guidance and assumptions are used in the financial planning and forecasting process.
- Financial Regulations (December 2024) and the Financial Scheme of Delegation ensure clear roles, responsibilities, and compliance with financial oversight.
- The College utilises its Finance System, TechnologyOne, for streamlined purchasing, invoicing, and budget monitoring, enhancing financial control and transparency.
- There is a shift to a bottom-up budgeting for non-staff spend to encourage curriculum areas to actively participate in financial planning, improving alignment with operational needs.
- Work is progressing by Finance to ensure workforce and staffing alignment with initiatives such as staff establishment data reviews, iTrent (the College's HR system) resourcing reports, and AP approval of Temporary Staff Claims to improve accuracy in staffing budgets.
- Monthly budget reports are now produced consistently, and meetings with the Finance Team ensure timely issue resolution.
- Budget holders managing complex budgets (e.g., Business Development, Nursery, ICT, Estates) receive dedicated monthly meetings with Finance for in-depth discussions and action tracking.
- Budget holders interviewed confirmed that they feel comfortable in seeking advice from the Finance Team.
- New budget holders receive tailored financial training, and Curriculum Managers benefit from financial management training as part of their leadership development.
- Adequate financial information is reported to the SLT, the Finance and Resources Committee and the Board of Management.

## Summary of Main Findings (Continued)

*Weaknesses*

No material weaknesses were identified.

However, we would highlight that the College, in line with the wider Further and Higher Education sector, faces substantial financial challenges due to continued and persistent inflationary costs pressures, flat cash funding from the SFC, and increasing cost pressures (such as the increase in Employer National Insurance costs). Whilst the College has undertaken scenario planning and sensitivity analysis to identify potential impacts on budgets, and actions have already been approved to improve future budget outcomes (including organisational restructuring, voluntary severance, and operational efficiency measures) the College must continue to challenge the underlying assumptions which underpin the current financial projections, as it has demonstrated over the last 12 months.

## 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 visit.

# Main Findings

**Objective 1 - The College has developed a long-term financial strategy, which includes long-term financial forecasts.**

The Scottish Funding Council (SFC) requires all colleges to submit their Financial Forecast Return (FFR) annually. The format of the FFR mandates that the College provide financial projections over a multi-year period. These projections help the College to identify trends, potential funding gaps, and areas of financial pressure. The College Mid-Year FFR 2023/24 was submitted to the Glasgow Colleges Regional Board (GCRB) prior to its submission to the SFC by its deadline of 30 March 2024, as part of a consolidated return from the three Glasgow colleges.

The Combined FFR 2023-24 to 2026-27 was submitted to the SFC by 28 June 2024, as reported to the September 2024 meeting of the GCRB Performance and Resources Committee. This was undertaken following a review of the College's FFR by the College's Finance and Resources Committee, together with the draft Annual Budget for 2024/25, in June 2024 (Agenda Item 24.22).  Guidance on SFC grant assumptions is provided by the SFC and our discussions highlighted that these are considered as part of the financial planning process. The FFR was supported by a narrative report which set out a range of financial scenarios over the medium to long term.

The College sets its budget annually in line with its Financial Regulations (December 2024). The Draft 2024/25 Budget was initially reviewed by both the Finance and Resources Committee (June 2024), and the Board of Management (June 2024). The Draft Budget was not approved by th e Board of Management due to presentation of a budgeted deficit of £2.272m. The Senior Leadership Team (SLT) was requested to review the budget to identify further savings. The Revised 2024/25 Revenue Budget was subsequently considered and approved by the Board of Management at its Development Day in September 2024.

At the time of our audit fieldwork, the 2024/25 Mid-Year Forecast and FFR was being developed. Our discussions with the Assistant Principal (AP) Finance and Facilities highlighted additional cost pressures associated with inflation, Employer's National Insurance, and salary uplifts over the planning period. We received assurances that these cost pressures were being factored into financial reporting, including scenario planning and risk identification.

**Objective 2 - Assumptions used in the financial forecasting returns submitted to the GCRB / SFC are robust, realistic and are applied consistently. Any departure from the SFC guidance on common sector assumptions is justified to the Board and the SFC.**

As noted under Objective 1, SFC FFR guidance and assumptions are utilised in the financial planning and forecasting process. These assumptions were discussed with the AP Finance and Facilities and we confirmed that they were fully aligned with current requirements. However, while the FFR provides a framework for financial planning, the actual funding received by colleges may differ due to various factors, including economic conditions and government budget decisions. Other factors may impact outcomes, such as increased public sector pay demands. This places an emphasis on mid-year reforecasting and scenario planning exercises to review any emerging risks which could impact on the College's financial sustainability.

At the time of our audit fieldwork, management were in the process of reforecasting the 2024/25 Annual Budget as part of the mid-year FFR. Plans were also in place to deliver a draft 2025/26 Budget to SLT by the end of January 2025. This planning was documented in the Budget Timetable 2025-26, which outlines key milestones, committee reporting deadlines, and the roles and responsibilities of those involved.

The College's Estates, Capital Expenditure and Masterplan 2024/25 to 2025/26 and future years is also established and was reported to the Board of Management in December 2024. This included financial scenarios around further SFC decisions on capital funding and the College's maintenance costs.

Any departures from the agreed assumptions are explored within the FFR and Management Accounts, which are routinely reported to the Finance and Resources Committee and the Board of Management.

**Objective 3 - The budget setting process is aligned to financial regulations and procedures and is linked to corporate and operational planning processes, and budgets are revisited and revised when spending plans change or income targets are not achieved.**

Financial Procedures (which are currently being updated by the Finance Team) detail the processes involved in annual budget planning, reforecasting and scenario planning.

The annual budget planning process within the College is a structured exercise, which is designed to ensure financial sustainability and alignment with income targets and strategic priorities. It involves reforecasting the current year's budget as part of the mid-year FFR and preparing a draft budget for the following year. This exercise coincides with the recurring curriculum review of student target numbers and service delivery costs. Assumptions on staff costs have considered factors such as pay awards, pension contributions, and workforce planning, while non-staff expenditure assumptions capture inflation, utilities, and other operational costs. Income and funding projections are based on SFC allocations, tuition fees, commercial income, and other external funding sources in line with expectations. The process is documented in the 2025/26 Budget Timetable, as noted earlier, outlining key milestones, committee reporting deadlines, and responsibilities.

Savings are set at the bottom line across all budgets; with the discretion on how cash releasing savings are made placed on budget holders. In the past, APs from curriculum areas interviewed had minimal input during the annual budget planning process with non-spend budgets rolled forward with an uplift to reflect changes in inflation. Under the new leadership of the AP Finance and Facilities and Head of Finance, curriculum areas are being actively encouraged to engage in the annual planning process, with a bottom-up approach being implemented, where possible, to review non-staff expenditure. This includes areas such as the delivery of commercial learning programmes and nursery provision for students where the costs of provision are calculated. Finance is also implementing a Business Partner approach to budget planning and monitoring, facilitating cross team discussions on savings where necessary.

In curriculum areas, the annual budget planning process presents challenges because the methodologies for curriculum and workforce planning, where staffing hours are primarily used to identify variances based on credit targets, do not easily translate into the costs outlined in high-level staffing budgets.

To address this, the Finance team is facilitating:

- A review of staff establishment data, cross-checking contracted staff hours across Finance, Human Resources (HR), and APs to better align staff budgets with expectations;

- A pilot program to extract resourcing reports from the College's HR system, iTrent, enabling APs to compare actual hours worked against budgeted hours; and

- A new process requiring APs to approve Temporary Staff Claim forms, ensuring a closer alignment between staffing needs and budget.

The College's Financial Regulations are made available to staff on the Staff Intranet, and provide a comprehensive framework for financial management. The document outlines procedures for budget planning, approval, and monitoring, specifying key responsibilities, including those of budget holders, as well as critical timelines and governance arrangements. Additionally, a Financial Scheme of Delegation is established through the Devolved Authority 2024/25 spreadsheet, managed by the Finance Team. All purchases and invoicing are processed through the Chart of Accounts in the College's finance system, TechnologyOne (TechOne), ensuring streamlined financial oversight and compliance.

**Objective 4 - Information is available to management in academic and support functions which is up-to-date and in a format that can be easily understood by budget holders with the necessary skills for managing budgets.**

Due to capacity constraints within the Finance Team at the beginning of the 2024/25 academic year, the first set of management accounts was not reported until December 2024. The budget holders interviewed as part of this audit highlighted that this gap in financial reporting created challenges in reviewing non-staff expenditure during that period. However, monthly budget reports are now being produced. The process for generating monthly reports aligns with expected practice, with a month-end checklist in place to ensure that all necessary checks and reconciliations are completed.

Monthly budget reporting at the College takes a risk-based approach, with APs and budget holders, who oversee large and complex staff and non-staff expenditure portfolios, being provided with full budget reports for their department and engaging in monthly one-on-one meetings with the Finance Team. Staff and non-staff spend reports are extracted from TechOne and are discussed to allow them to review performance, address any errors and risks, and ensure financial targets are being met. We noted that budget holders do not have real-time access to TechOne.

Other budget holders, such as Curriculum Managers (CMs), receive monthly non-staff expenditure reports. It was noted that APs review the status of all budgets under their span of responsibility and discuss any spend (staff or non-staff issues) with CMs during their one-on-one meetings.

As part of our audit fieldwork, we reviewed the format of budget reports to determine whether they provide sufficient information for budget holders to effectively oversee their allocated budgets. Based on our review, and discussions with a sample of budget holders, we confirmed that the reports provide adequate information, including spending commitments, and that Finance offers effective support to assist budget holders in fulfilling their responsibilities. However, there is desire, which was expressed by some budget holders interviewed, to have access to real time financial information. Through discussion with managers in Finance, it is apparent that there is a shared desire to implement real time financial reporting in the future. However, the timing of this development will largely depend on future resource requirements (people, time and budget) to implement such functionality.  The Finance staff interviewed demonstrated an awareness that the immediate focus should be around the provision of accurate Monthly Budget Holder Reports, with supporting commentary which allows significant variances to be managed effectively. This reporting should be accompanied by a continuous review of the Full Year Forecast. For reporting to the SLT, this extends to supplying useful Balance Sheet and Cash Flow analysis.

Our discussions with a sample of budget holders confirmed that in all cases they felt that they had the necessary skills to manage their budgets effectively. The budget holders interviewed demonstrated extensive experience in budget-related roles and were well-versed in financial reporting and analysis.

Additionally, budget holders confirmed that they feel comfortable approaching Finance team members or colleagues for advice and assistance, when needed.

For newly appointed budget holders, Finance provides tailored training to meet their specific needs. CMs receive financial management training as part of their management training programme. A rolling programme of meetings between Finance staff and budget holders ensure ongoing support and guidance on budgetary control.

**Objective 5 - Senior management and the Board regularly review the College's overall financial position (including the cash flow position) and variations from budget are reported and acted upon.**

In addition to the annual budget information, and the associated assumptions noted earlier in this report, management accounts incorporate a summary of income and expenditure (including year to date and full year actual to budget) which is prepared quarterly and is provided to the members of the SLT. Updated financial forecasts are also reported in-year to the Finance and Resources Committee and the Board of Management (currently being prepared for March 2025). These forecasts comprise of:

- Forecast and budget for full academic year, with variances and comments for any significant movements;
- Balance sheet;
- Income cash flow showing actual and forecast closing cash balances; and
- Student support expenditure.

These are supported by a paper setting out the reasons for significant variances and provide a narrative around the College's cash position.

In addition, there is also reporting of the capital masterplan to each meeting of the Finance and Resources Committee and to the Board of Management.

Our review confirmed that adequate financial information is reported to SLT, the Finance and Resources Committee and the Board of Management.

**Henderson Loggie**

# Glasgow Clyde College

## Student Welfare – Duty of Care

**Internal Audit report No: 2025/03**

**Draft issued: 19 February 2025**

**Final issued: 20 February 2025**



**Henderson Loggie**

# Contents

## Level of Assurance

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

Gradings are defined as follows:

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

**Action Grades**

| | |
|---|---|
| **Priority 1** | Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit 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

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

## Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Clyde College ('the College') Strategic Risk Register (as at November 2024):

- **RE7**: Not achieving target levels of student success through retention, attainment and progression (risk score after mitigating actions = 9 – amber).
- **RE10**: Failure to provide a smooth effective pre-entry experience for College students and in College student experience (risk score after mitigating actions = 6 – amber).

## Background

As part of the Internal Audit programme at Glasgow Clyde College (the 'College') for 2024/25 we carried out a review of the systems in place in relation to Student Welfare – Duty of Care. The Audit Needs Assessment (ANA) identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The College has several statutory duties in relation to student wellbeing and duty of care:

- **Prevent Duty** - The Counter-Terrorism and Security Act 2015 places a duty on certain bodies to have, in the exercise of their functions, "due regard to the need to prevent people from being drawn into terrorism". The Act provides further guidance on how this should be achieved and states that the authorities subject to the provisions must have regard to this guidance when carrying out the duty.

- **Safeguarding Duty** – Within the context of the Getting It Right for Every Child (GIRFEC) approach, the Early Years Framework, and the United Nations Convention on the Rights of the Child, every adult in Scotland has a role in ensuring all children, young people, and adults at risk live safely and can reach their potential. The College is committed to collaboratively safeguarding the safety and wellbeing of children, young people and adults at risk who undertake study or employment with the College and takes all reasonable steps to safeguard students and staff.

- **Corporate Parenting Duty** - The Children and Young People Act 2014 introduced legislation relating to Corporate Parenting.  Under the Act, the College has statutory duties as a 'corporate parent'. The Act defines corporate parenting as "an organisation's performance of actions necessary to uphold the rights and safeguard the wellbeing of a looked after child or care leaver, and through which physical, emotional, spiritual, social and educational development is promoted."

Arrangements are led by the Assistant Principal (AP) Student Experience.

## Scope, Objectives and Overall Findings

The scope of this audit was to review the action the College is taking to meet its specific statutory duties related to the care of students, as described within the 'Background' section.

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

| Objective | | Findings | | | |
|---|---|---|---|---|---|
| **The objective of this audit was to obtain reasonable assurance that the College has:** | | **1** | **2** | **3** | **Actions already planned** |
| | | No. of Agreed Actions | | | |
| 1. Duty of Care policies and documented procedures in place which are communicated to all staff. | **Good** | - | - | - | ✓ |
| 2. Appointed staff or groups with specific responsibilities to assist the College in meeting its statutory duties related to the care of students. | **Good** | - | - | - | |
| 3. A formal risk identification and assessment process. | **Good** | - | - | - | |
| 4. A Duty of Care training programme for staff which includes induction training and regular refresher training. | **Good** | - | - | - | |
| 5. Engaged with Prevent partners and collaborated with other Corporate Parents. | **Good** | - | - | - | |
| 6. Regular reporting of Duty of Care matters to senior management and the Board of Management. | **Good** | - | - | - | |
| **Overall Level of Assurance** | **Good** | - | - | - | |
| | | System meets control objectives. | | | |

## Audit Approach

From discussion with the Assistant Principal (AP) Student Experience, and other relevant staff, and review of policies and procedures, we identified the internal controls in place and compared these with expected controls. A walkthrough of key systems was then undertaken to confirm our understanding.

## Summary of Main Findings

*Strengths*
- The College has established a comprehensive Safeguarding Policy (March 2022), Safeguarding Procedure (August 2024), and supporting guidance (not dated), that clearly set out the College's Safeguarding objectives, staff roles and responsibilities (with exceptions noted under **Weaknesses** below), and how Safeguarding concerns should be actioned.
- The College has produced a Corporate Parenting Activity Plan (September 2024) with specific, measurable, assignable, realistic, and time-bound (S.M.A.R.T.) objectives that are mapped against the relevant Corporate Parenting duties.
- The College has appointed staff members and groups with specific responsibilities to meet its statutory duties when it comes to the care of students.
- The Safeguarding and Mental Health First Aid Teams provide a crucial service in triaging and facilitating support to individuals with relevant concerns through the Safeguarding and Mental Health First Aid helplines.
- The incident reporting system utilised by the Safeguarding and Mental Health First Aid Teams is easy to use and captures all the relevant information so that it can be referred back to for further follow-up and support. The system is secure for purposes of confidentiality.
- The Mental Health Lead has made significant improvements in encouraging students and staff to proactively manage their mental health and wellbeing through the 'Stay Well and Thrive' programme and other initiatives and training.
- The College has adopted a Nurture approach in August 2023 with an aim to ensure that the College's activities, environment, and relationships are inclusive and respectful for all. The Nurture approach has resulted in a range of initiatives and training opportunities to help students and staff thrive.
- The College has made progress in keeping the Scottish Government's promise to care experienced children and young people that they will grow up loved, safe, and respected, and has enabled its social care students to gain the relevant knowledge and skills to support care experienced people via 'The Promise Award' course, with an ambition to extend this to all students and staff.
- The Assistant Principal Student Experience employs various avenues, including partnerships, to identify and assess strategic risks in relation to the College's Safeguarding and Prevent duties.
- The College has done extensive work on the prevention and response to Gender Based Violence (GBV) through its collaboration with Fearless Glasgow and EmilyTest. This resulted in it obtaining the EmilyTest Charter - evidencing its standards and excellence in prevention, intervention, and support for students and staff subjected to GBV.
- The College's arrangements for identifying and assessing operational risks regarding Safeguarding and Prevent concerns are appropriate, collaborative, and well-defined. The various support services are connected and coordinate with each other closely.
- Mandatory training is provided to staff members across all levels and areas of the College on Safeguarding. We also identified a plethora of other training opportunities that were offered to staff on the College's duty of care.
- The College actively and frequently engages with Prevent partners and other corporate parents to meet its duties, and it utilises the sharing of insights, good practice, resources, and development opportunities.
- The Assistant Principal Student Experience regularly reports on duty of care matters to the Senior Leadership Team and to the Board of Management, via the Learning and Teaching Committee.

## Summary of Main Findings

*Weaknesses*
- The Safeguarding Policy states that it is the policy of the Board of Management to ensure that the Safeguarding Policy and Procedure are consistent with Government legislation, regulations and guidelines as well as locally agreed inter-agency procedures, and are easily accessible to students and the public. Through discussion with the AP Student Experience, we verified that the Safeguarding Policy and Procedure are not accessible to students and the public, contrary to what the Policy states, as they are only published on the staff intranet. The AP Student Experience confirmed that they will review whether they need to publish or change the Policy and will action this. As such, we have raised no recommendation in regard to this point within our report.
- The Safeguarding Procedure states that the Mental Health Lead reviews Part 3 of mental health Incident Reporting Forms and then signs them to approve. Through discussion with the Mental Health Lead, and the AP Student Experience, we determined that this does not reflect existing custom and practice, because the AP Student Experience currently reviews and approves the forms. We confirmed with the AP Student Experience that this change in responsibility will be reflected in the next iteration of the Safeguarding Procedure, and as such we have raised no recommendation in regard to this point within our report.

## Acknowledgments

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

# Main Findings and Action Plan

**Objective 1 – The College has Duty of Care policies and documented procedures in place which are communicated to all staff.**

**Safeguarding -** The College has developed a 'Safeguarding Children, Young People and Protected Adults' Policy (March 2022) and Procedure (August 2024). The policy provides a high-level overview of the College's aims in relation to Safeguarding, including:

- Providing all College users, particularly children, vulnerable young people and protected adults with a safe, supportive and inclusive environment within which they can belong and prosper.
- Protecting all College users from harm, exploitation, and radicalisation, as well as instances of physical, discriminatory, emotional, psychological, sexual, financial, or institutional harm.
- Ensuring that employees are aware of their duty of care to safeguard all College users, particularly children, young people and protected adults.
- Ensuring that the Safeguarding Policy and Procedure are consistent with legislation, regulations and guidelines as well as locally agreed inter-agency procedures, and are easily accessible to students and the public.

The Safeguarding Policy is normally reviewed every five years and is next due for review in March 2026.

Through discussion with the AP Student Experience, we verified that the Safeguarding Policy and Procedure are not accessible to students and the public, contrary to the current wording of the Policy, as they are only published on the staff intranet. The AP Student Experience confirmed that they will review whether they need to publish or change the Policy and that this would facilitate a wider conversation with the College's Quality Team regarding which policies and procedures should be made available to students publicly. As such, we have raised no recommendation in regard to this point within our report.

The Safeguarding Procedure outlines the responsibilities of all employees when it comes to Safeguarding and further details the responsibilities of staff members with specific Safeguarding duties (refer to **Objective 2**). The Safeguarding Policy and Procedure are supported by further documents, such as:

- Safeguarding Code of Good Practice (not dated) – recommends proactive measures that can reduce everyday risk of harm to students and employees.
- Safeguarding Definition of Terms (not dated) – provides a definition of relevant terms and examples of indicators of concerns such as physical neglect.
- Safeguarding Identified Vulnerable Groups (not dated) – which is an extensive list of vulnerable groups identified by the College.
- Safeguarding Flowchart (not dated) – provides guidance on how to respond to disclosure or suspicion of abuse against a child, young person or protected adult, or how to react to a need for a crisis intervention, where there is an immediate safety concern present.

We confirmed that the Safeguarding Procedure aligns to current working arrangements. It is reviewed annually by the College's Designated Safeguarding Lead (DSL) – the Assistant Principal (AP) Student Experience - with input from the student body. Any updates to arrangements are communicated to employees via e-mail and through the staff intranet.

**Objective 1 – The College has Duty of Care policies and documented procedures in place which are communicated to all staff (continued).**

We noted that the Safeguarding Procedure states that:
- 2.5 The Mental Health Lead/Assistant Principal Student Experience will receive an automatic email informing them that an incident has occurred, and that they are required to complete Part 3 of the Incident Reporting form.
- 2.6 The Mental Health Lead/Assistant Principal Student Experience will complete Part 3 of the Incident Reporting form and record any necessary actions.

Through discussion with the Mental Health Lead and the AP Student Experience, we determined that this does not reflect existing custom and practice, because the AP Student Experience currently reviews and approves the forms. We confirmed with the AP Student Experience that this change in responsibility will be reflected in the next iteration of the Safeguarding Procedure, and as such we have raised no recommendation in regard to this point within our report.

The College has established a Support to Study Procedure (August 2024), which is designed to support staff in managing scenarios and incidents that cause significant concern. It outlines relevant roles and responsibilities, potential indicators of concern, and provides guidance on how to carry out a Support to Study investigation. The outcomes of an investigation may result in the student receiving additional support strategies, or, where this is not possible, and the College is unable to make reasonable adjustments to allow the student to continue their studies, suspension or withdrawal of the student.

We reviewed the Support to Study Procedure and associated documentation (Support to Study Form (not dated), Support to Study Initial Investigation Report (not dated), and Support to Study Template Letters (not dated)) and confirmed that these documents align to the arrangements described. All resources reviewed were noted to use plain English and reflected the process in readily digestible manner.

The Safeguarding Policy and Procedure are communicated to new staff as part of the formal induction process. The AP Student Experience delivers talks on Safeguarding during staff Welcome Days, to which all new College employees are invited. Safeguarding also features as part of the mandatory training programme (see **Objective 4** below). In addition, the staff intranet features a dedicated Safeguarding landing page, which provides an overview of the College's arrangements and signposts to key resources, including the Safeguarding and Mental Health First Aid helpline numbers, the Safeguarding Policy and Procedure, and supporting guides. It also identifies staff members with specific Safeguarding responsibilities and includes a direct link to the Safeguarding and mental health incident reporting system.

To further support both students and staff, helpline numbers are displayed on posters across the College's three campuses. We were advised that management are currently considering the introduction of lanyard cards, which will contain essential contact information, including the Safeguarding helpline, for ease of access. To increase awareness, students are provided with information about the Safeguarding process and mental health support services at induction. The College's public website contains pages with information on Gender Based Violence (GBV), the Report and Support Tool (refer to **Objective 3**), and the Student Discipline Policy and Code of Conduct.

**Objective 1 – The College has Duty of Care policies and documented procedures in place which are communicated to all staff (continued).**

**Prevent**

The College considers its Prevent Duty under Safeguarding; there is no separate Prevent policy or procedure. The AP Student Experience is the College's Prevent Lead. Staff are made aware of their responsibilities regarding Prevent through mandatory training (refer to **Objective 4**).

Staff members have access to a risk assessment form to help them identify and assess risks relating to individual students. The UK Government has published a National Prevent Referral Form (August 2024) which the College also uses to report Prevent-related concerns to Police Scotland and the relevant Local Authority.

The College may also learn of any Prevent issues within its remit from external agencies. The College collaborates with external agencies in any instances where Prevent risks are present. However, management highlighted that the College's role is primarily to monitor behaviour and not to intervene.

The AP Student Experience has responsibility for assessing and addressing any Prevent concerns and completing the National Prevent Referral Form, where necessary.

**Corporate Parenting**

The College has established a Corporate Parenting Activity Plan (September 2024). It lists the College's Corporate Parenting aims, maps them against the specific requirements of the Corporate Parenting Duty, and sets out the corresponding actions to achieve them (together with action owners, timeframes, and indicators of success). Progress against each of the Activity Plan's actions is measured by the staff member responsible for implementing it, and is overseen by the AP Student Experience, who is the College's Lead for Corporate Parenting. The Activity Plan is a rolling annual document which is due for review and evaluation in May / June 2025. We reviewed the Activity Plan and confirmed it to be detailed, and the objectives to be specific, measurable, achievable, realistic, and time-bound (S.M.A.R.T.). From discussion with the AP Student Experience, we determined that care experienced students are seen as an essential source of feedback and information in developing the Activity Plan and ensuring that they receive the support and advocacy they need.

Corporate Parenting is largely understood as an ethos which is adhered to through various activities and support aimed at care experienced College users. Staff members are made aware of the College's Corporate Parenting Duty and their own responsibilities in regard to it as part of their induction during Welcome Days. Additional training provided in the context of the Nurture College programme (refer to **Objective 2**) also focuses heavily on the importance of support that the College can provide to its care experienced users.

A summary of the support offered to care experienced students is available on the Canvas virtual learning environment (VLE), This includes specific one-to-one learning support, referrals to partners at Action for Children, and active engagement with care experienced learners, such as celebrating International Care Day.

**Objective 2 – The College has appointed staff or groups with specific responsibilities to assist the College in meeting its statutory duties related to the care of students.**

**Safeguarding and Mental Health**

All College staff have a duty of care towards children, young people and adults at risk. However, the following College employees have specific responsibilities to assist the College in meeting its statutory duties:

- AP Student Experience – as the DSL, the AP Student Experience has ultimate responsibility for decision-making within the area. They ensure the effectiveness of the College's Safeguarding Procedure, review and approve all Incident Reporting Forms, and produce Safeguarding reports (refer to **Objective 6**).
- Head of Student Inclusion, Information and Welfare manages and coordinates the day-to-day operation and development of Safeguarding provision. They also coordinate the Safeguarding and mental health incident reporting system.
- Mental Health Lead supports the delivery of prevention activities and provides training to Safeguarding Officers and Mental Health First Aiders.
- Safeguarding Team manage Safeguarding referrals / incidents, primarily received via the Safeguarding helpline. The team consists of seven members who hold other substantive posts at the College. Management reported that previously the team was made up of three curriculum staff members. However, this was found to be inadequate as they had difficulty addressing incidents and meeting their additional responsibilities on top of their primary job roles and teaching activity. All team members are now support staff that are based around the three College campuses.
- Mental Health First Aid Team consists of seven staff members who hold other substantive posts at the College, and some of whom are also Safeguarding Officers. The Mental Health First Aiders deal with any mental health concerns that are referred to them. In some instances, a mental health incident may be escalated as a Safeguarding incident, especially where the individual's immediate safety is a concern.

The College also offers the Student Counselling Service, and individuals may often be referred to it when they highlight Safeguarding or mental health concerns. The College also operates the Time to Talk helpline, which is staffed by qualified counsellors. It is open to all students and staff for health and wellbeing support.

The Safeguarding Team and Mental Health First Aid Team collaborate and have a shared Microsoft Teams channel. The teams hold joint quarterly meetings where they share knowledge and discuss lessons learned from any specific incidents. Both teams work closely with staff at the Student Information and Welfare Centres, the Student Counselling Service, and the AP Student Experience.

As part of Safeguarding prevention activity, the Mental Health Lead aims to ensure that the provision of mental health support is inclusive, embedded within the College's activities, and that students and staff are aware of how they can improve their wellbeing. To achieve this, they developed a resource called 'Stay Well and Thrive'. It is delivered in the form of a course covering eight topics focused on simple things such as sleep, hydration, and time away from technology. This course is available to all students and staff on the VLE, although staff need to opt into it before being able to access it. Some faculties have been trialling embedding the contents of the course into student's personal development plans, the guidance delivered by Guidance Tutors, and peer-to-peer support facilitated by class reps. The ambition of the College is to pilot delivering the course to students joining the College in academic year 2025/26 as part of their induction. The Mental Health Lead also acts as a Safeguarding Officer and is responsible for delivering training to the Mental Health First Aiders.

**Objective 2 – The College has appointed staff or groups with specific responsibilities to assist the College in meeting its statutory duties related to the care of students (continued).**

**Nurture College**

The Assistant Principal (AP) Health, Wellbeing & Management has oversight over the implementation of the 'Nurture College' programme which was introduced in August 2023 to contribute to the 'Come to Clyde' Strategy for student recruitment, retention and success. The Nurture College programme aims to ensure that the College's activities, environment, and relationships are inclusive and respectful for all.

The Nurture Steering Group brings together staff from across the College to implement the Nurture approach via the Nurture Steering Group Action Plan that documents the programme's objectives, specific actions, and actions owners. At audit, many of the actions had been implemented, including the establishment of online training and materials available on the VLE and the Nurture College Microsoft Teams Group, and adoption of the Trauma-Informed College Programme developed by the College Development Network (CDN). The College has also collaborated with the Glasgow City Council Nurture Team, a Nurture Teacher at Clydebank High School, The Scottish Violence Reduction Unit, Brothers in Arms, and others, to deliver training and help develop its own resources. Management highlighted that these measures are contributing to student wellbeing and retention, as evidenced by the College having the lowest withdrawal rate so far within the current academic year.

Nurture programme updates are reported to the Learning and Teaching Committee (refer to **Objective 6**).

**The Promise**

The Scottish Government has pledged that Scotland would keep 'the Promise' to care experienced children and young people that they will grow up loved, safe, and respected. As a corporate parent, the College must contribute towards meeting the Promise. In addition to the enhancements facilitated by the Nurture Steering Group, a Social Care Lecturer with relevant background has been involved in promoting the Promise and establishing an understanding of what it is throughout the College.

The College's activities in relation to the Promise connect directly to the Corporate Parenting Activity Plan. For example, the internally developed 'The Promise Award' eLearning course for social care students aims to deepen student's understanding of what it means to be care experienced; what barriers this creates for people; and how to support individuals who have experienced trauma. The staff interviewed stated that Education Scotland aims to showcase the College's delivery of the course as an example of good practice within the sector. The College's ambition is to eventually launch the course within the VLE to all students and staff.

In addition, the College has organised two events with guest speakers, primarily attended by social care students, to reduce the level of stigma around the term 'care experienced'. An event is also scheduled for April 2025, which will focus on knowledge exchange with other Colleges. In the view of the staff interviewed, the College is performing well in encouraging care experienced people to come to the College to study, and in providing them with the support they need, as described throughout this report.

**Objective 3 – The College has a formal risk identification and assessment process.**

The AP Student Experience has overall responsibility for identifying and assessing Prevent and Safeguarding risks at a strategic level via:
- Having direct oversight over the Safeguarding and Mental Health Incident Reporting Forms.
- Identifying trends and patterns in the referrals made to the Safeguarding and Mental Health First Aid Teams, using Power BI reports.
- Understanding wider factors (economic, political etc.) that may impact on the Prevent and Safeguarding risks present to the College.
- Representing the College within the College Development Network (CDN), where members of Colleges across Scotland discuss emerging issues and trends and share good practice. The Head of Student Inclusion, Information and Welfare as well as the Student Information and Welfare Manager participate in CDN meetings as well.
- Working closely with the Prevent Coordinator at Glasgow City Council.
- Collaborating with other partners, such as Education Scotland or large commercial partners, such as BAE Systems, on student welfare issues.

As an example, discussions with the AP Student Experience highlighted the work which the College has progressed around Gender Based Violence (GBV). This includes the College's commitment to making the campus a safe space for everyone, providing a consistent, caring, and timely response to any GBV incidents, as well as signposting students and staff to various relevant resources and contact details on the College's website. The College has partnered with other colleges and universities in Glasgow to launch a bespoke Report and Support Tool, which provides students and staff with a mechanism to securely report any inappropriate behaviour, including GBV. Additionally, the College was awarded the EmilyTest Charter in February 2025, which evidences its standards and excellence in prevention, intervention, and support for students and staff subjected to GBV. This work connects into the College's activity within the Fearless Glasgow network (refer to **Objective 5**).

Internally, specific welfare, Safeguarding, or mental health concerns are managed by the Student Welfare and Information Team, the Safeguarding Officers, or Mental Health First Aiders. A dedicated Safeguarding and mental health incident reporting and case management system is established. Our walkthrough noted that it has digital workflows for tracking the status of each incident and communicating cases to key College stakeholders. This includes completion of an Incident Reporting Form, which is used to:
- Log the incident by the Safeguarding Officer or Mental health First Aider,
- Verify information provided by the staff member who reported the concern; and
- Confirm review and approval of actions by the AP Student Experience.

The system enables secure data retention, should the need arise for follow up or reporting of future concerns regarding the student.

Under UK GDPR rules, only a restricted number of people within the College have access to the information disclosed in relation to Safeguarding and mental health first aid incidents. This is achieved by only sharing the information on a "need to know" basis and through the established access rights controls for the Safeguarding and mental health incident reporting system. The individual concerned is kept informed on their case while it is within the jurisdiction of the College.

Different channels are also available to offer extended support to the student depending on their circumstances, such as the Student Funding Team, the Learning Inclusion Team, or external agencies. The College facilitates, supports, and monitors the student's welfare journey with involvement of external parties, where necessary.

**Objective 4 – The College has a Duty of Care training programme for staff which includes induction training and regular refresher training.**

The training and support provided to staff on student wellbeing and duty of care were noted to be comprehensive.

Every College employee has a duty of care towards children, young people, and adults at risk. Accordingly, all staff members at the College are subject to mandatory Safeguarding training which consists of an online course that includes Safeguarding and Prevent considerations. New starters complete this training as part of their induction, while existing staff must complete refresher training on a three-year cycle.

Organisational Development (OD) are responsible for coordinating the delivery of the Safeguarding training and communicating any instances of non-completion to the SLT. They also e-mail the relevant Assistant Principals with lists of staff who have failed to complete the training, so that they can follow this up. The latest Safeguarding training module was issued to employees on the 9 February 2024 with a deadline for completion of 22 March 2024. The completion rate was reported as 80% on 20 May 2024.

We noted that the SLT were provided with Safeguarding training by the AP Student Experience. Also, as part of the College's work toward obtaining the EmilyTest Charter, many staff (including the SLT, managers, and leaders) received additional training in relation to GBV. This included the L.I.S.T.E.N. risk-assessment training provided to the Equality Lead and Senior People Advisor, who are aiming to become accredited and able to deliver it as inhouse training from 2025/26.

Comprehensive training has been provided to the Safeguarding and Mental Health First Aid Teams by the Scottish Action for Mental Health (SAMH), covering topics such as recognising signs of distress, understanding mental health challenges, and responding appropriately to Safeguarding disclosures. The Safeguarding Officers and Mental Health First Aiders have also attended training on GBV and have participated in Prevent Multi-Agency Panel (PMAP) Learning Day coordinated by the Glasgow City Council.

**Objective 5 – The College has engaged with Prevent partners and collaborated with other Corporate Parents.**

The College collaborates with a range of external partners to maintain and share knowledge. For example, the College has representation within the CDN – Safeguarding Network through the AP Student Experience, Head of Student Inclusion, Information and Welfare, and Student Information and Welfare Manager. The Network allows Colleges across Scotland to share insights, resources and good practice, as well as participate in training. CDN includes representatives from the Scottish Government, Police Scotland, and Education Scotland allowing cross organisational knowledge sharing.

The AP Student Experience works closely with the following:
- The Prevent Co-ordinator at Glasgow City Council. Meetings are only held where a vulnerable College user has been identified for Prevent support.
- Police Scotland, who provide support and advice on any disclosed Prevent concerns regarding individual students.
- Action for Children Programme of Change Group, which holds regular meetings to discuss the management of the Services to Assist You (STAY) project, which mentors support students who are at risk of dropping out of their college education. This partnership also allows the College to discuss themes, collect feedback, and develop targeted support for vulnerable, care experienced students.
- Construction Industry Training Board (CITB) whom the College holds regular meetings with regarding CITB apprentices.

The Student Information and Welfare Manager is also involved in the following partnerships:
- Care Experienced, Estranged, Carers East Forum (CEECEF) and West of Scotland Care Leavers Forum attended by representatives from Colleges and Universities across Scotland to share good practice and collaborate in meeting their Corporate Parenting responsibilities, and
- Network for Suicide Prevention in Colleges and Universities, focused on implementing Scotland's suicide prevention strategy and the 'Creating Hope Together' action plan.

The Mental Health Lead:
- Works closely with Public Health Scotland leads on suicide prevention, intervention, and postvention.
- Facilitates collaboration and unified approach to wellbeing and mental health between different areas of the College such as the Student Information and Welfare Team, the Marketing and Communications Team, the Equality and Diversity Lead, and the Nurture Steering Group, and
- Liaises with external agencies to develop established referral pathways for Safeguarding and mental health incidents.

The AP Health, Wellbeing & Management:
- Leads the College-wide adoption of the Nurture approach and facilitates related training and collaboration across different areas of the College (refer to **Objective 2**).
- Is part of the Resilience Learning Partnership who offer training and resources for supporting care experienced students.

**Objective 5 – The College has engaged with Prevent partners and collaborated with other Corporate Parents (continued).**

The College also participates in the Fearless Glasgow consortium of Universities, Colleges, and third sector organisations, such as EmilyTest. The group works together on strategic and operational levels to effectively prevent and respond to GBV with a primary focus on further and higher education settings.

As a corporate parent, the College liaises directly with *Who Cares? Scotland* to raise awareness and improve its support of care experienced students. The College is currently working with the organisation's Digital Education and Engagement Officer to introduce an eLearning module about being care experienced to support knowledge transfer and awareness amongst staff. The College also works directly with all relevant Local Authorities to support individual care experienced learners using a multi-agency approach.

The College has published a page on the *Think Positive* website, which is managed by the National Union of Students (NUS). This page describes the range of support and services available to students at the College.

As described earlier, the College also collaborates with Police Scotland, Local Authorities, and social care organisations via named contacts.

**Objective 6 – The College has regular reporting of Duty of Care matters to senior management and the Board of Management.**

The Assistant Principal Student Experience prepares a suite of recurring reports in relation to Safeguarding, which are presented to various management and Board Committees at the College. The Annual Safeguarding Report has been routinely presented to the SLT previously, with plans to present it to the Learning and Teaching Committee in the future. This report provides an overview of Safeguarding incidents and initiatives at the College over the previous academic year, and highlights trends and patterns in the referrals made to the Safeguarding Team.

We reviewed the Annual Safeguarding Report 2023/24 and confirmed that it accurately represented the Safeguarding issues and arrangements at the College. The report noted that of the 143 Safeguarding incidents reported during the year, 78% were related to mental health issues and suicide ideation, representing an urgent need for robust mental health resources and support systems within the College. 16% of referrals were linked to neglect, and less than 5% were associated with GBV and other types of physical assault.

These were determined to be the critical areas that require continued focus and intervention by the College. The report set out what the College is doing to ensure it continues to meet its duty of care towards the students, including prioritising mental health support services (such as the Mental Health First Aid helpline and the Student Counselling Service); adopting a proactive approach to health and wellbeing through the Nurture College programme; collaborating with the National Union of Students (NUS) through the *Think Positive* initiative (to highlight the support options at the College); and making resources available to students via the eLearning platform on how to 'Stay Well and Thrive' during their studies. The report also outlines collaborations with local mental health organisations to provide accessible counselling and support (in addition to the Student Counselling Service), and the links with the Glasgow Clyde College Student Association (GCCSA) to establish peer support networks. The report also describes how the College has improved its reporting mechanisms and support services for GBV and physical assault as part of the work with EmilyTest and introduced training sessions on GBV. Finally, it highlights the new Safeguarding system; the staff training and development delivered over the year; and the collaborative approach to Safeguarding; together with a list of future ambitions.

The Safeguarding Updates are presented to the Health, Safety and Safeguarding Committee, which meets three times per year. We reviewed the Safeguarding Updates presented at the March 2024 and September 2024 meetings of the Health, Safety and Safeguarding Committee, and identified that the updates were reflective of the College's key activities, including new Safeguarding arrangements, training provision, the proactive approach to mental health and wellbeing support through the 'Stay Well and Thrive' resource and talks, and the work done to raise awareness and support prevention of GBV.

The Student Experience Report (latest iterations in May 2024 and November 2024) is presented to the Learning and Teaching Committee, meets three times per year. This report provides an overview of the developments that take place within the Student Experience Directorate to support the journey of students throughout their time at the College, and routinely covers various aspects of Safeguarding and student welfare. The agenda items reviewed were noted to be on topics such as work and training carried out around GBV and the EmilyTest Charter, and developments around mental health and Safeguarding.

The AP: Health, Wellbeing & Management provides progress updates on the Nurture College programme to the Learning and Teaching Committee and the Board of Management (latest March 2024) when requested. They also provide updates to the Senior Leadership Team and the Curriculum Senior Leadership Team as part of fortnightly meetings.

**Henderson Loggie**

# Glasgow Clyde College

## Corporate Governance

**Internal Audit report No:**     **2025/04**

**Draft issued:**            **24 February 2025**

**Final issued:**             **25 February 2025**

**Henderson Loggie**

# 1.  Background

1.1  During the planning process for the 2024/25 internal audit programme, a request was made to introduce a review of Corporate Governance. The primary rationale for completing this exercise was to provide Board Members with the opportunity to highlight any improvements required in the existing governance arrangements, so that these can be added to the Board Development Plan for 2024/25 which was presented to the 11 December 2024 meeting of the Board. This will allow any improvement actions identified to be addressed in advance of the next Externally Facilitated Effectiveness Review.

1.2  The Code of Good Governance for Scotland's Colleges (2022) states that:

"*D24 The board must keep its effectiveness under annual review and have in place a robust self-evaluation process. There should also be an externally facilitated evaluation of its effectiveness every three to five years. The board should determine the timing for this externally facilitated review as part of the annual effectiveness review. The board must send its self-evaluation (including an externally facilitated evaluation) and board development plan (including progress on previous year's plan) to its funding body and publish them online*".

1.3  The College Development Network (CDN ) Guidance Note on Conducting Externally Facilitated Effectiveness Reviews, which was updated in June 2022, states that "*External Effectiveness Reviews (EERs) should be carried between three to five years after the previous review. The Board should determine the timeframe for the next external review as part of their annual effectiveness review, considering progress against the action plan that resulted from the previous review and the outcome of the annual effectiveness review. The timeframe should meet the governance related development needs of the board and should be responsive to the dynamic nature of governing as a process and may change year on year*".

# 2.  Scope and Objectives

2.1  The scope of this audit was to follow-up on the College processes for tracking implementation of the recommendations arising from the last Externally Facilitated Effectiveness Review, which was produced by the College Development Network and issued on 8 March 2021, and also to consider the College's preparations for the next Externally Facilitated Effectiveness Review (EFER), which is now required to be completed every 3 to 5 years, as described in the extract from the CDN Guidance Note, in paragraph 1.3 above.

2.2  The objective of the audit was to obtain reasonable assurance that the College has made reasonable progress in tracking the implementation of the Board Development Plan and is taking appropriate steps to identify and address any areas of non-compliance with the principles of good governance set out in the Code of Good Governance for Scotland's Colleges.

# 3.  Approach

3.1  At the initial planning meeting with the Chair of the Board of Management and the Clerk to the Board, it was agreed that one to one meetings would be arranged with the Chair of the Board of Management and the Chairs of each of the Board Subcommittees. It was also agreed that a meeting would be arranged with the Student President and Student Vice President. These discussions would be supplemented by a review of Committee papers and other documentation, in relation to the governance arrangements of the College.

## 3.    Approach (Continued)

3.2    Individual interviews were subsequently arranged and conducted with each of the interviewees listed below:

- David Newall - Chair of the Board and Chair of the Nominations Committee
- Maureen McKenna - Vice Chair of the Board & Chair of the Learning and Teaching Committee
- Ros Micklem, Senior Independent Member
- Lindsey Paterson - Chair of the Audit Committee
- David Duncan - Chair of the Remuneration Committee
- Margaret Swiderska - Chair of the Finance and Resources Committee
- Martina Tuskova and Mursal Noori - Student President and Student Vice President

3.3    We have subsequently analysed the outcomes from these discussions to identify those areas where respondents felt assured regarding compliance with the Code of Good Governance for Scotland's Colleges and to identify those areas where there was room for improvement in the current College governance arrangements.

## 4.    Overall Conclusion

4.1    Overall, our review concludes that from a Board Member perspective, the College governance arrangements are operating well, with a number of strengths highlighted.  The information gathered from the one to one discussions, did highlight some potential improvement areas, which are designed to enhance the existing governance arrangements and build on the solid foundations already developed.

4.2    There was a high degree of Non-Executive Board Member engagement in this review, which reflects a high degree of engagement with the College in their role as individual Board Members.

4.3    The membership across the various Boards and Board sub committees includes a diverse range of skills, which are available to provide support and challenge to the College Executive Management Team. The general feedback from interviewees presented a positive perception of compliance with the Code of Good Governance for Scotland's Colleges.

## 5.    Acknowledgements

We would like to take this opportunity to thank the College Non-executive Board Members and the Clerk to the Board, who provided the input required to allow us to progress this independent review.

# 6. Findings and Recommendations (Continued)

6.1    The recommendations arising from the last Externally Facilitated Effectiveness Review, which was produced by the College Development Network and issued on 8 March 2021, has been monitored through a Board Development Plan and fed into the annual governance narrative within the College's Annual Report and Accounts. The 2024/25 iteration of the Board Development Plan was presented to the December meeting of the Board as part of a wider Governance Update prepared by the Clerk to the Board. The Board Development Plan 2024/25 also included improvement actions which had been identified through the one to one discussions between the Chair of the Board and Board Members earlier in 2024.

6.2    Therefore, we are comfortable that the College has mechanisms in place to ensure that an annual effectiveness review is conducted in the intervening years between independent Externally Facilitated Effectiveness Reviews, as described in the CDN Guidance Note issued in June 2022.

**Strengths**

6.3    During the one to one discussions with Board Members, some key positive themes emerged around:
- The high quality of the papers presented to the Board and to Board sub-committees.
- The accuracy and the level of detail captured in the minutes presented for approval.
- The collective recognition of the hard work of the College Executive Management Team, and the Clerk to the Board, in effectively supporting the governance processes.
- The positive tone of the various meetings and the respectful way they are chaired.
- General agreement regarding the frequency and timing of meetings, although the challenges of travelling home after evening meetings on dark nights was highlighted.
- The timeliness of distribution of papers for the Board and Board sub Committees.
- The usefulness of the agenda setting meetings, for the Chairs of each Board subcommittee, prior to each meeting.
- The benefit of the introduction of the Board Member tours of College premises in allowing Board Members the opportunity to speak to College staff and gain a deeper understanding of the day to day delivery and culture of the College.
- The production of the summary reports, and the agreement of these reports with the relevant Board subcommittee Chair, in advance of inclusion in the Board pack, was highlighted as particularly beneficial in allowing the relevant Chair to expand on specific points and highlight key areas, to supplement the information contained in the minutes.
- The way in which the skills of prospective Board members have been aligned with the specific Board or Board sub committees they are members of.
- The way in which the agendas are structured to prioritise items which are for decision or discussion, in order to allow sufficient time for discussion and debate.
- The benefit of the Board Strategy Days in raising awareness and showcasing the key developments across the organisation and the key priorities for the coming year.
- The opportunity for Board Members to work in groups at the Board meetings and in the Board Strategy Days.
- The inclusive way in which the Board Chair ensures that all Board Members have the opportunity to provide input on key issues for decision or discussion.
- Confirmation that the one to one discussions with the Board Chair are useful and provide the opportunity for any issues around the governance arrangements to be raised.
- The opportunity for managers outwith the Executive Management Team to present papers to the Board and/or Board subcommittee was highlighted as a positive development by Board Members. Specific benefits highlighted were the development opportunity for the mangers involved, the reduction of the burden placed on the Executive Management Team and the opportunity to discuss issues with staff who may be closer to the operational issues in the area under discussion.

# 6. Findings and Recommendations (Continued)

### Areas for improvement identified

6.4    In evaluating the feedback received through the one to one discussions, a number of improvement themes emerged as follows:

a)    It was highlighted by the Student President and Vice President, that although there is a standing agenda item for the Student President's Report, it is not always clear, in advance of each Board or Board subcommittee meeting, where the student perspective is required or would be beneficial. It was also highlighted by one interviewee that it would be useful to have an aide memoire which informs the Chair of the relevant meeting on any changes to the agenda order and identifies anyone who will be joining the meeting to present on a specific agenda item.

b)    The opportunity for group discussion, as an integral part of each Board meeting, was recognised as a positive step by all interviewees. However, several interviewees highlighted that the follow up loop on any issues raised through feedback to the plenary group is currently not clear.

c)    The complexity of the issues being considered by the Board, and the need for connectivity between the detailed discussions and considerations which take place at Board subcommittee level, were highlighted by a number of interviewees.

d)    Section E of the Code of Good Governance for Scotland's Colleges focuses on Relationships and Collaboration. While a range of information has routinely been provided to the Board on external partnerships, a number of Board Members highlighted a desire for further clarity on key College partnerships with employers.

e)    The need for enhanced use of graphics and dashboards in committee reports was highlighted by one interviewee. However, we have noted that this topic has already been incorporated as an action in the Board Development Plan 2024/25. So we have not included a new recommendation on this point.

# 6. Findings and Recommendations (Continued)

6.5     Each of the issues described in paragraph 6.4 are explored in more detail below, with recommendations made to address the issues highlighted, where required.

**Areas for improvement identified through the questionnaire responses and one to one discussions**

| Observation | Recommendation |
|---|---|
| It was highlighted by the Student President and Vice President, that although there is a standing agenda item for the Student President's Report, it is not always clear, in advance of each Board or Board subcommittee meeting, where the student perspective is required or would be beneficial.<br><br>Providing advance warning of expected input on a particular topic would allow the opportunity for wider consultation and the preparation of a more rounded response, in advance of the meeting.<br><br>It was also highlighted by one interviewee that it would be useful to have an aide memoire which informs the Chair of the relevant meeting on any changes to the agenda order and identifies anyone who will be joining the meeting to present on a specific agenda item. | **R1**   It is recommended that as part of the agenda setting meeting with the relevant Chair, the Clerk to the Board could complete a checklist or aide memoire, which would guide the Chair on who will be joining the meeting to present on a specific agenda item and to provide advance warning for attendees on any specific agenda items where a particular perspective is being sought. This would allow the opportunity for further discussion on the topic in advance of the relevant meeting. Although this issue was raised in the context of Student Board Members, this could equally apply to Staff Board Members or Trade Union Board Members. |
| **Management Comments** | **Timescales and Responsible Person** |
| We agree there is merit in the chair/clerk alerting students in advance to items on which their input will be particularly helpful. | When reviewing a draft agenda, the Board/Committee chair and the clerk will identify any items for which student input will be particularly helpful, and will flag these to the student member(s) before the meeting.<br><br>**Action by:** Chairs, Clerk<br><br>**Timescale:** Immediate. |

| Observation | Recommendation |
|---|---|
| As highlighted above, the opportunity for group discussion, as an integral part of each Board meeting, was recognised as a positive step by all interviewees. However, several interviewees highlighted that the follow up loop on any issues raised through feedback to the plenary is currently not clear, when actions arise from the group discussion. | **R2**  It is recommended that future group discussions at Board meetings or Board Strategy Days should be categorised in advance as:<br>1) an opportunity to share thoughts and explore topics of interest; or<br>2) an action driven discussion (such as the previous Board discussion to capture ideas on the best way to deliver reductions in staff costs).<br><br>Any actions arising from these action driven discussions should be reflected as such in the minutes and should feed through to the rolling action grid (which is considered at each Board meeting) to allow effective tracking of implementation and enhanced transparency for Board Members on the outcome of the group discussions. |
| **Management Comments** | **Timescales and Responsible Person** |
| Agreed that it will be helpful to clarify how the output of each small group discussion session will be handled. | Chair to clarify at each meeting, and clerk to clarify in each minute, how output from group discussions will be used.<br><br>**Action by:** Chair, Clerk<br><br>**Timescale:** Immediate. |

| Observation | Recommendation |
|---|---|
| The complexity of the issues being considered by the Board, and the need for connectivity between the detailed discussions and considerations which take place at Board subcommittee level, were highlighted by a number of interviewees.<br><br>In discussion with the Chair of the Board  it was evident that the focus is on ensuring a quality discussion, rather than on placing Board Members on multiple sub committees in order to provide read across (for example, between the discussions on the steps required to manage financial pressures and the potential impact on learning and teaching). | **R3**  It is recommended that discretion should be given to each Board subcommittee Chair to invite Board Members from other Board sub committees to attend their meetings, depending on the subject matter to be discussed at individual meetings and the linkages to matters being discussed in other committees. |
| **Management Comments** | **Timescales and Responsible Person** |
| The Board of Management is a forum where the work of all committees comes together, so the connections do exist. However, it may be beneficial to afford Board members the opportunity occasionally to attend an additional committee in order to broaden their understanding. | Board of Management members to have the opportunity to attend additional committees, at their request.<br><br>**Action by:** Board Members<br><br>**Timescale:** Immediate. |

| Observation | Recommendation |
|---|---|
| Section E of the Code of Good Governance for Scotland's Colleges focuses on Relationships and Collaboration.<br><br>While a range of information has routinely been provided to the Board on external partnerships, a number of Board Members highlighted a desire for further clarity on key College partnerships with employers, recognising that this is an extremely complex picture in terms of the wide range of partnership activity and the impact that each element of partnership activity may have on the achievement of College objectives and the mitigation of risks around effective stakeholder engagement to inform curriculum planning and commercial activity. | **R4** It is recommended that the relevant College leads on partnership activity should conduct an annual self-evaluation exercise to assess the relative importance of the partnership activity in delivering a) the strategic objectives of the College, and b) the extent to which the partnership activity provides mitigations against any identified corporate risks around effective stakeholder engagement to inform curriculum planning and current/future commercial activity delivered by the College. |
| **Management Comments** | **Timescales and Responsible Person** |
| We'd suggest there is a regular report from the Chair on partnership with the other Glasgow Colleges, and an annual report, led by the executive team, providing an overview of how the college is engaging with employers and other stakeholders. | Report to each Board meeting on partnership with City of Glasgow College and Glasgow Kelvin College.<br><br>**Action by:** Chair<br><br>**Timescale:** Immediate.<br><br>Annual overview of the college's approach to partnership with stakeholders.<br><br>**Action by:** Principal<br><br>**Timescale:** Starting September 2025 |

51

**Henderson Loggie**

**AUDIT COMMITTEE MEETING**

| | |
|---|---|
| **Date of Meeting** | 5 March 2025 |
| **Paper Title** | Internal Audit Plan 2024/25 Progress Report |
| **Action** | Information |
| **Prepared by** | Henderson Loggie, Internal Auditors |
| **Agenda Item** | 25.06 |
| **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 2024/25, 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 2024/25 Internal Audit Plan.

## 4.    SUPPORTING DOCUMENTATION/ FURTHER INFORMATION

4.1    The Internal Audit Plan 2024/25 Progress Report is attached at Annex 25.06A.

## 5.    RISKS

5.1    There are no specific risks associated with this paper.

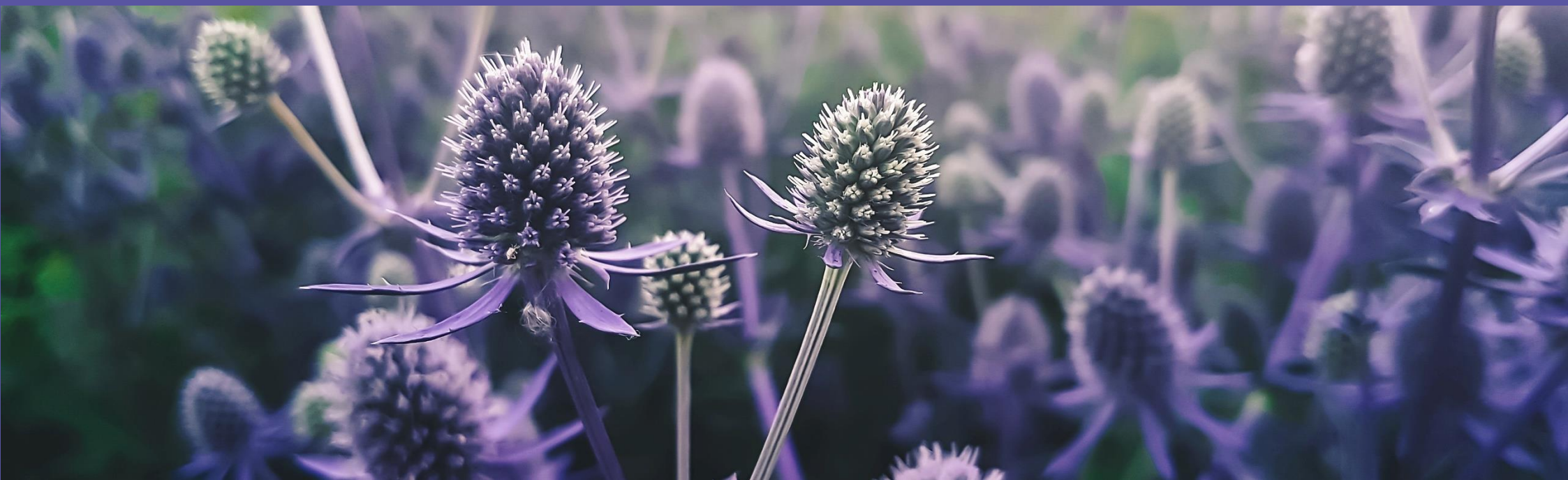## 6.    ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/LEGAL/ FINANCIAL/EQUALITY& DIVERSITY

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 – 5 March 2025

Issued: 25 February 2025

**Henderson Loggie**

# Internal Audit Progress Report
# March 2025

Progress with the annual plan for 2024/25 is shown below.

| Audit Area | Planned reporting date | Report status | Report Number | Overall Conclusion | Audit Committee | Comments |
|---|---|---|---|---|---|---|
| **Annual Plan 2024/25** | October 2024 | Draft: 14/08/24<br>Final: 10/09/24 | 2025/01 | **N/A** | 02/10/24 | |
| **Student Welfare – Duty of Care** | May 2025 | Draft: 19/02/25<br>Final: 20/02/25 | 2025/03 | **Good** | 05/03/25 | |
| **Payroll** | March 2025 | | | | | Management requested that the audit fieldwork be deferred from 04/11/24 until January 2025. The revised agreed start date was 13/01/25 however the audit is still ongoing due to delays in receipt of information. |
| **Building Maintenance / Estates Strategy / Capital Projects** | May 2025 | | | | | Agreed start date for fieldwork 03/03/25. |
| **Budgetary Control** | March 2025 | Draft: 14/02/25<br>Final: 20/02/25 | 2025/02 | **Good** | 05/03/25 | Management requested that the audit fieldwork be deferred from 18/11/24 until January 2025. |
| **Fraud Prevention, Detection and Response** | May 2025 | | | | | Agreed start date for fieldwork 24/03/25 |

| Audit Area | Planned reporting date | Report status | Report Number | Overall Conclusion | Audit Committee | Comments |
|---|---|---|---|---|---|---|
| **Corporate Governance** | March 2025 | Draft: 24/02/25<br>Final: 25/02/25 | 2025/04 | **N/A** | 05/03/25 | Management requested that the audit fieldwork be deferred from 25/11/24 until January 2025. Planning meeting held 16/01/25 with interviews in w/c 17/02/25. |
| **Systems Development / Implementation** | May 2025 | | | | | Agreed start date for fieldwork 17/03/25. |
| **Follow-Up Reviews** | September 2025 | | | | | Agreed start date for fieldwork 28/07/25. |
| **Credits** | November 2025 | | | | | Agreed start date for fieldwork 01/09/25. |
| **Student Support Funds** | November 2025 | | | | | Agreed start date for fieldwork 08/09/25. |

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. |

# Henderson Loggie

# HEFESTIS

2025

Agenda Item 25.09

# Report for Audit Committee

GLASGOW CLYDE COLLEGE
GRAHAM FRANCIS
05/03/25

HEFESTIS | gfrancis@hefestis.ac.uk

## 1. Background

The DPO continues to support the college in providing support in the implementation of Data Protection legislation and practice.  As previously reported the audit recommendations are being actioned and the Record of Processing (ROPA) and the underlying processing activities are being reviewed commencing with Management Information Systems (MIS).

**Proposed Changes to Data Protection Legislation**

The Government introduced the Data (Use and Access) Bill in the King's Speech.  The Bill began its passage in the House of Lords and is currently at the 2rd Reading stage.  The Bill is then due to passed to the House of Commons where it will undergo three further readings.  It is likely that the Bill will passed and receive Royal Assent in Spring/Summer 2025.

The Bill contains a number of provisions including the introduction of the lawful basis of "recognised legitimate interest" which is intended to remove the need for a balancing test to be carried out where the Legitimate Interest is listed as a "recognised legitimate interest".  However it is unclear at present if organisations would still need to complete an Legitimate Interest Assessment (LIA) to determine the necessity and proportionality of the processing being considered.  Until such time as the list of recognised legitimate interests is published it is not possible to consider the impact that it might have upon the college.

It is also proposed to introduce changes in relation to the purpose limitation principle whereby new exemptions would set out the circumstances in which the processing of personal data for a different purpose would be considered compatible with the original purpose set out by the data controller, currently it is only legal to process data for the purpose for which it is initially collected.  Again the impact on the college is unclear however this provision may allow the college to use personal data for additional purposes other than what it was originally collected for.

In order to align the legislation with current ICO guidance provisions are being introduced which relate to time limits for requests and changes the wording to "before the end of the applicable time period". This provision allows for the extension of an SAR where necessary due to complexity and/or the number of requests received; as well as when the 'clock stops' for additional information requested.

The bill will also require organisations to have a complaints procedures in place and consider any complaints received before they are escalated to the ICO, which incorporates an approach outlined by the supervisory authority in recent years.  In its responses to Subject Access Requests this route is already indicated however as this approach is being formalised then it will be necessary for the college to have a suitable procedure in place.

Amendments are to be introduced to cookie consent requirements whereby the new bill would prevent the storage of or access to information contained within subscriber devices ("terminal equipment"), unless this is done in accordance with new conditions the bill sets out.

This Bill will also introduce new exemptions for collecting statistical information (i.e., how a user is using a website with the aim to make improvements) and enable geographical location to be discovered.

**Impact on the College**

As previously until the legislation is formalised further it is difficult to consider the impact these changes will have on the college.

**Artificial Intelligence and DeepSeek**

On the 28th January 2025 in the wake of the launching of the AI application DeepSeek, JISC published some "Initial thoughts and Advice" in relation to this Chinese based application. The application is said to be like Open AI's o1 model in that it rivals that applications "chain of thought" model in that it 'thinks through' how to solve a problem. One perceived danger is that the application is Open Source and therefore may be modified and amended without consideration for the issues that this might cause. JISC considers that the application should not currently be used by staff or be recommended for students to use. Firstly as it appears to be heavily censored, for example it refuses to answer questions about Tiananmen Square and secondly because the level of data collection is excessive and invasive and includes the capture of keystroke patterns and rhythms.

JISC also considers that there is a clear concern about how much the content and messaging could be manipulated in favour of another nation's viewpoint. Although this is by no means unique to Gen AI or Chinese companies. All generative AI tools are aligned with the views and values of their creators, at least to a degree which is really due to a form of bias introduced during the training stage.

Whilst comparisons could be drawn with TikTok being a Chinese application, unlike TikTok there is no specific Privacy Policy for its use in the UK. The DeepSeek Privacy Notice includes a statement that data is collected to "Comply with our legal obligations, or as necessary to perform tasks in the public interest, or to protect the vital **interests of our users and other people**", which is very wide ranging. Further to this the set of reasons for collecting this data includes the following:

**"Legal Obligations and Rights.** We may access, preserve, and share the information described in "What Information We Collect" with law enforcement agencies, public authorities, copyright holders, or other third parties if we have a good faith belief that it is necessary to:
- comply with applicable law, legal process, or government requests, as consistent with internationally recognised standards;
- protect the rights, property, and safety of our users, copyright holders, and others, including protecting life or preventing imminent bodily harm. For example, we may provide information (such as your IP address) to law enforcement in the event of an emergency where someone's life or safety is at risk;
- investigate potential violations of and enforce our Terms, Guidelines, or any other applicable terms, policies, or standards; or
- detect, investigate, prevent, or address misleading activity, copyright infringement, or other illegal activity."

Again, this is wide ranging and far reaching and is likely to be the subject of much legal discussion.

**Impact on the college.**

As there are no direct safeguarding concerns, JISC consider that the application should not be blocked unless the organisation has a policy on blocking applications which are not officially approved.

All users should be reminded that they should not provide personal or private information to systems which are not officially approved. This is especially true of DeepSeek due to its excessive data collection.

As previously advised, it is recommended that the college considers the information in place on the JISC AI Tools website (see AI Tools - Artificial intelligence (jiscinvolve.org)) which provides concise information about a wide range of AI applications currently in use.

Note:  All information in the following sections is as of and up to 24/02/2025

## 2. Policies and procedures

All data protection guidance and procedures were reviewed and updated during the Procedure Review in July 2024.  All procedures will need to be updated once the Data (Use and Access) Bill receives the Royal Ascent.

| Guidance/Form | Updated |
|---|---|
| Data Breach Procedure | No changes except date of review |
| CCTV Procedure | No changes except date of review |
| Subject Access Request | No changes except date of review |
| Guide to Data Protection | No changes except date of review |
| Guide to Handling Police Enquiries | No changes except date of review |

## 3. Data Protection Impact Assessments (DPIA's)

A DPIA has been developed (February 2025) to support the tender process for joint procurement of Sports Kit with City of Glasgow College.

## 4. Privacy Notices

There have been no changes made to any of the college's Privacy Notice's since the last report.  All Privacy Notices will be required to be updated once the Data (Use and Access) Bill becomes law.

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 |
|---|---|---|---|
| DSA 24 02 | 26/07/2024 extended to 26/09/2024 | | Extension applied due to period of request. All emails between 01/01/2017 to 07/07/2024 reduced to 01/01/2018 which has resulted in 3,400 results.  This has now been reduced to 1,609 results.  Consideration now needs to be given if the request can be complied with.  No response made to request.  See DSA 25 01/02/03 |
| DSA 24 04 | 17/09/2024 | 02/10/2024 | |
| DSA 24 06 | 13/12/2024 | 16/12/2024 | |
| DSA 25 01 | 16/12/2024 | 31/01/2025 | |

| DSA 25 02 | 06/02/2025 | | Refused as "manifestly excessive" as same as DSA 25 01 and response made. |
|---|---|---|---|
| DSA 25 03 | 06/02/2025 | | Refused as "manifestly excessive" as same as DSA 25 01 and response made. |

**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 |
|---|---|---|---|
| ER 24 01 | N/A | N/A | No response received after request for additional information. |
| ER 24 02 | 18/12/2024 | 19/11/2024 | No information held |
| ER 25 01 | 15/02/2025 | 27/01/2025 | |

**Third party requests**

| REF | Requestor | Date received | Date response sent | Notes |
|---|---|---|---|---|
| DSA 24 03 | Bonnar & Co | 29/07/2024 | 26/08/2024 | |
| DSA 24 05 | SAAS | 16/10/2024 | 23/10/2024 | |

## 6. Data incidents and breaches

There have been 1 data breach reported during 24/25 academic year to-date.

| Incident # | Date identified | Date(s) of Incident | Place of incident |
|---|---|---|---|
| DIS 24 01 | 04/09/2024 | 03/09/2024 | Microsoft Teams (Public Permissions set incorrectly)  No sensitive date exposed. |

## 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 |
|---|---|---|
| 18/01/2025 | Glasgow City Council | Local Government Pension Scheme |
| 28/01/2025 | World Skills UK | National Apprenticeship Competitions |

## 8. Staff training

The DPO has maintained the good contacts with key personnel across the College to support data protection compliance and met with the SLT on 12/02/2025 providing an update on data protection issues and explain their roles in the upcoming review of the Record of Processing Activities.  Staff can contact the DPO for data protection advice at any time, as needed. The DPO has been approached to provide further sessions during the next Organisational Learning Days.

## 9. Implementation of recommendations made in the recent Internal Audit

The final report from Henderson Loggie was received on 23rd May 2024.  The overall level assurance was Satisfactory.  The following were identified as areas of weakness:

1.  There was a lack of a formal Internal Data Protection Audit Plan. Again this has been considered and will be implemented to support the new administrative units once implemented.
    a.  A plan has been developed and area leads have been advised of the likely date when they will be asked to review their data processing activities.
2.  There was a  lack of mandatory data protection training in place at the time of review although it was noted that the Learning and Development Team aimed to provide this later in 2024/25.
    a.
3.  Both the Record of Processing Activity (RoPA) and the Accountability Framework (AF) contained some omissions of information and there was no system in place for annual review.
    a.  The execution of the internal review of data processing activities is underway and the results of this will be used to update both ROPA and the AF.
    b.  Once completed the review will become an annual activity.

| AUDIT COMMITTEE MEETING | |
|---|---|
| **Date of Meeting** | 5 March 2025 |
| **Paper Title** | Audit Scotland Fees |
| **Action** | Information |
| **Prepared by** | Peter F Fee, Assistant Principal: Finance & Facilities |
| **Agenda Item** | 25.12 |
| **Status** | Disclosable |

1. **PURPOSE OF THE REPORT**

1.1 The purpose of this paper is to share with members the Audit Scotland correspondence received on 27 January 2025 which outlines the statutory fees for 2024/25 external audits.

2. **ACTION FOR THE COMMITTEE**

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

3. **BRIEF BACKGROUND INFORMATION**

3.1 Audit Scotland provides colleges with an indication of their annual audit fees by email in December/January each year.

4. **SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

4.1 The January 2025 email states that the fee *'is based on Audit Scotland's overall budget proposals that have been considered by the Scottish Commission for Public Audit (SCPA) at its meeting on 18 December 2024'*.

4.2 *'The 2024/25 expected audit fee is based on Audit Scotland applying a 1.9% increase to the 2023/24 expected audit fee. This increase is applied on a sector basis and reflects the conditions of the public sector audit market'.*

4.3 The Audit Scotland email is attached at Annex No 25.12A and a copy of the related fees spreadsheet is attached at Annex No.24.14B. The spreadsheet indicates that the College's external audit fee is expected to increase from £64,200 in 2023/24 to £65,430 in 2024/25.

5. **RISKS**

5.1 The increase in audit fees places further pressure on the revenue budget at a time when the College is facing a range of financial challenges including flat cash funding and unfunded pay and non-pay inflation.

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

6.1 Not applicable.

**Correspondence from Audit Scotland Re Audit Fees**              **Annex 25.12A**

**From:** Fiona McFarlane <FMcFarlane@audit-scotland.gov.uk>
**Sent:** 27 January 2025 09:53
**To:** Jon Vincent <jvincent@glasgowclyde.ac.uk>
**Subject:** Audit Scotland Statutory Fees - 2024/25 audits

Dear Chief Executive/Director of Finance

**Audit Scotland Statutory fees – 2024/25 audits**

With the public sector in Scotland continuing to face significant challenges it is essential that Audit Scotland continues to support the Auditor General for Scotland and the Accounts Commission to provide independent assurance to the people of Scotland, that public money is spent properly through high-quality public audit. Audit Scotland has statutory powers to recover the cost of public audit work through fees and direct funding from the Scottish Parliament. Audited bodies have a statutory responsibility to pay their audit fees under the Public Finance and Accountability (Scotland) Act 2000. The purpose of this letter is to give you an indication of the fees for your 2024/25 audit.

Audit Scotland's 2025/26 budget, which sets the 2024/25 audit fees, has undergone a rigorous process of review and challenge by Audit Scotland's Board in advance of our annual budget submission to the Scottish Commission for Public Audit (SCPA).

Our 2025/26 budget has been set in the context of Public Audit in Scotland, our joint statement of purpose with the Auditor General and the Accounts Commission, and our Corporate Plan 2023-28, which supports the delivery of our vision, purpose and intended outcomes. Through these, we aim for our work to have a measurable impact on the transparency of public spending, the governance and delivery of vital public services, and the outcomes of Scotland's communities and people.

Our budget and fees recognise the difficult financial environment and the challenges facing public services, and public audit's role in helping meet them. High quality, independent public audit is a key foundation of effective scrutiny, governance and improvement in Scotland, and this has a cost. Alongside this the audit profession

continues to experience significant pressures. We are operating in a very competitive environment around staff retention and recruitment, as well as increased demands on audit quality and regulatory oversight. We are clear that public audit is not immune from financial challenges and has an important role in making a contribution to meeting them. Our budget and fee uplift therefore strike a careful balance between:

- audit delivery

- audit quality

- staff wellbeing

- managing risk

- delivering efficiencies and cost savings

- providing effective scrutiny, challenge, assurance and support.

At the same time Audit Scotland is undergoing significant modernisation and transformation to support effective scrutiny, meeting the needs of the Scottish Parliament, public bodies and the communities of Scotland. We have sought direct funding for this modernisation from the consolidated fund and it is not included in fees for this current year.

The SCPA scrutinised our Budget Proposal 2025/26 at its meeting on the 18 December 2024 which includes limiting the fee increase for all fee paying public bodies to **1.9%** in 2024/25. Our proposal includes identified efficiency savings of £2,741k (6.9%) from a total budget of £39,633k. We have already increased productivity levels in the delivery of our financial statements audit work over the past 12 months and have identified additional opportunities to secure further improvements during 2025/26. The budget also aims to absorb in-year cost pressures and any new demands from within the existing resources, where possible.

Our budget proposal, including that the Scottish Consolidated Fund meets the increase in employers' national insurance contributions and our audit modernisation costs, rather than through audit fee increases, has still to be approved by the Scottish Parliament. Until our budget is approved the audit fee invoices that we will be issuing in January 2025 should be treated as provisional. We will notify you if there are changes and any fee adjustment would be made in the second tranche of 2024/25 audit fee invoices.

**Expected audit fees**

As highlighted above we have sought to reduce costs and drive efficiencies through our budget setting. However, an efficient and effective audit requires a strong partnership

where audited bodies and appointed auditors work together to deliver their respective statutory responsibilities for accounts and audit.

The expected fees assume that effective partnership working is in place. Expected fees are set to recover the baseline cost of the annual audit work as set out in the Code of Audit Practice 2021 and the Guidance on Planning 2024-25 Annual Audits. The expected fee assumes that each audited body has:

- well-functioning controls

- an effective internal audit service

- an average risk profile

- sound governance arrangements in place and these operated effectively throughout the year

- prepared accurate unaudited financial statements which meet the agreed timetable for audit

- prepared comprehensive working papers to support the accounts.

Where these assumptions are met the expected fee should form the basis for invoicing and no further fee discussions are required.

Where these assumptions are not met, or significant risks and/or material errors are identified during the annual audit, additional audit work and the cost for this work will need to be discussed with your auditor.

Fees can be increased by varying the auditor remuneration by up to 10% above the level set (20% for bodies with an expected fee below £36,500). Where the 10 per cent/20 per cent range is not sufficient to accommodate the additional work, higher remuneration can be discussed with the prior approval from Audit Scotland.

The construction of expected fees does not provide for:

- Additional audit work at individual audited bodies in response to changes to International Standards on Auditing (UK) (ISAs) such as ISA 315, ISA 600 or the introduction of IFRS 16 in local government.

- The consideration of objections in local government.

- The cost of auditing section 106 charities.

- The preparation of any statutory reports where these may attract an additional, separate statutory report fee.

A blanket fee increase across all audits would not equitably reflect the local variation in audit work required to address these areas. Additional fees will need to be discussed for these areas where applicable. This will become the confirmed fee for the 2024/25 audit.

The fee for your 2024/25 audit can be identified by clicking on this link Fee Setting and following the detailed instructions worksheet. On selection of your organisation(s) the expected fee will be provided together with a comparison against the final agreed 2023/24 fee, where confirmed. If you are unable to access this file, please let us know and we will arrange to send you a copy of your expected fee.

More information on Audit Scotland's approach to setting audit fees and invoicing can be found here.

We have noticed a delay in audit fee payments for some bodies over the last year. Whilst we appreciate the pressures public bodies are under, we too have statutory requirements and with scrutiny from our Board and the Parliament are confident we have set a fair and balanced fee approach. Could I therefore please reiterate that there is a statutory obligation to pay audit fees according to the terms and conditions of our invoices.

Yours sincerely

**Vicki Bibby**
**Chief Operating Officer**

# Expected audit fee

              **AUDIT** SCOTLAND

| **Year** | **2024/25** |
|---|---|

| **Sector** | **Further education** | **Body** | **Glasgow Clyde College** |
|---|---|---|---|

|  | **Auditor** | **Auditor Remuneration** | **Pooled Costs** | **Contribution to PABV costs** | **Sectoral cap adjustment** | **Total: Expected fee** | **Agreed Fee** |
|---|---|---|---|---|---|---|---|
| 2024/25 | Audit Scotland | 60,510 | -7,640 | 0 | 12,560 | £ 65,430 | To be agreed |
| 2023/24 | Audit Scotland | 58,070 | -6,190 | 0 | 12,320 | £ 64,200 | £ 64,200 |
| Difference (£) |  | 2,440 | -1,450 |  | 240 | 1,230 |  |
| Difference (%) |  | 4.2% | 23.4% |  | 1.9% | 1.9% |  |

**Glasgow Clyde College Audit Committee Schedule of Work 2024/25**

**Four meetings in each annual academic session**

**Note: College staff to update matters arising action grid as prepared by Board Clerk**

| 2 OCTOBER 2024 |
|---|
| **For Discussion / Decision** |
| **Systems of Internal Control** |
| Internal Audit Reports<br>• 2023/24 Follow Up Reviews<br>• 2023/24 Progress Report |
| Internal Audit Plan for 2024/25 and beyond |
| **Governance and Risk Management** |
| College Strategic Risk Register |
| Data Protection Update |
| Annual Review of Policy 2.4 Anti Bribery Fraud and Corruption |
| **Financial Reporting** |
| External Auditor Update Verbal / Paper (Optional) |
| **For Information/ Noting** |
| Internal & External Audit Rolling Action Plan |
| Updates from Scottish Funding Council, for example the Financial Memorandum |
| Audit Committee Schedule of Work |

| 20 NOVEMBER 2024 (Langside) |
|---|
| **For Discussion / Decision** |
| **Systems of Internal Control** |
| Final Internal Audit Annual Report 2023/24 |
| **Financial Reporting** |
| Draft Annual Financial Statements for year ending 31 July 2024 |
| External Audit Annual Report for year ending 31 July 2024 |
| External Auditor Update Verbal / Paper (Optional) |
| Key Accounting Judgements (incl report on going concern) |

| |
|---|
| Student Activity Data Audit Annual Report 2023/24 |
| Student Support Funds Audit Annual Report 2023/24 |
| Financial reporting, verbal update from External Auditor |
| Risk Appetite |
| **Governance and Risk Management** |
| Committee Remit Update |
| Draft Annual Report from Audit Committee to Board of Management |
| College Strategic Risk Register |
| Cyber Security Update |
| **For Information/ Noting** |
| Internal and External Audit Rolling Action Plan |
| Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions |
| Updates from SFC (if available) |
| Audit Scotland Report: Scotland's Colleges (Annual Report) |
| Audit Committee Schedule of Work |

| |
|---|
| **5 MARCH 2025 Online** |
| **For Discussion/ Decision** |
| **Systems of Internal Control** |
| Internal Audit Reports as per Plan |
| Internal Audit 2024/25 Plan Progress |
| |
| **Governance and Risk Management** |
| College Strategic Risk Register |
| Data Protection Update |
| **Financial Reporting** |
| External Auditor Update Verbal / Paper (Optional) |
| **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 |
| Private meeting with internal and external auditors |

| 28 MAY 2025 Online |
|---|
| **For Discussion/Decision** |
| **Systems of Internal Control** |
| Internal Audit Reports as per Plan |
| Internal Audit Plan 2024/25 Progress |
| Draft Internal Audit Plan for 2025/26 |
| College Assurance Framework/Certificate of Assurance |
| **Financial Reporting** |
| External Audit Planning Memorandum for 2025/26 |
| External Auditor Verbal / Paper (Optional) |
| Approval of Accounting Policies |
| **Governance and Risk Management** |
| College Strategic Risk Register |
| 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 |
| **Appointment of Internal Auditor** |
| Appointment of Internal Auditor (If applicable) (Committee members and staff only) |