

Minutes of the Glasgow Clyde College Audit Committee, held online on 17 September 2025.

Present

Lindsey Paterson	Committee Member (Chair)
Stuart Porteous	Committee Member
Michael Payne	Committee Member (joined at 25.46)
Madeeha Kanwal	Committee member
Rena McAdam	Committee Member

In attendance

Sue Irving	Chair of the Board of Management (Observer)
Jennifer Hunter	Clerk to the Board
Niall Macpherson	Chief Operating Officer
Elaine Ritchie	Head of Finance
Lisa Duthie	External Auditor (Audit Scotland)
Graham Francis	Data Protection Officer (Hefestis)
David Archibald	Internal Auditor (Henderson Loggie)
Jon Vincent	Principal and Chief Executive Officer (joined at 25.43)

ACTIONS

25.40 Welcome and apologies

Lindsey Paterson welcomed everyone to the meeting and introduced those attendees who had not met yet Sue Irving.

25.41 Declarations of interest

There were none.

25.42 Draft minute of the meeting on 28 May 2025

Audit Scotland requested a small amendment, the minutes were otherwise agreed as an accurate record.

25.43 Matters arising actions grid

Jon Vincent joined the meeting.

The Committee noted the matters arising action-grid. Niall Macpherson spoke to the fraud response plan; and noted the Committee view that Human Resources should always be notified of any fraud, theft or loss of asset. Furthermore, the plan should universally relate to theft, fraud and general loss of assets. The Committee approved the updated fraud response plan which should incorporate the changes as tabled and the additional points discussed.

NM

25.44 Internal audit follow up, review 2024/25

David Archibald spoke to the internal audit follow up report. As part of the Internal Audit programme at Glasgow Clyde College ('the College') for 2024/25 Internal Audit carried out a follow-up review of the recommendations made in reports issued during 2024/25 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding.

Internal Audit were unable to obtain supporting evidence of implementation for three recommendations in report 2024/07 – Data Protection (R1, R2 and R3) and one recommendation from report 2025/06 - Fraud Prevention (R4) and therefore these four recommendations have been categorised as “partially implemented” pending the receipt of relevant evidence. The Committee discussed the report and Niall provided assurance to the Committee that evidence would be sent before the next Audit Committee on 26 November 2025.

NM

The Committee asked if there were any barriers to completion and David added that the College had made progress in implementing the recommendations followed up as part of the review, with 12 of the 22 (54%) recommendations categorised as ‘fully implemented’. Nine recommendations (41%) have been assessed as ‘partially implemented’ and one (5%) recommendation was “considered but not implemented” (from report 2022/07 - Teaching Space Management / Room Utilisation Business Process Review). The Committee noted that the recommendation for teaching space and room utilisation had been overtaken by events and is no longer appropriate, the item is listed to provide transparency that it's not going ahead.

25.45 Updated internal audit plan progress 2024/25

The Committee noted the report.

Systems Development Report

David spoke to the Systems Development Report. As part of the Internal Audit programme at the College for 2024/25, Henderson Loggie carried out a review of the project management controls in relation to IT systems development and implementation. The Audit Needs Assessment 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 report noted many strengths and made the following recommendations for improvement:

R1 Consideration should be given to the adoption of the opportunities for enhancement to the project management structure highlighted in this report, which revolve around Broader Stakeholder Involvement; Clarifying Project Criteria; Resource Planning; Change Management; Monitoring and Review.

R2 Consider the opportunities for enhancement to the project management business case template noted in this report, which are focused in the following areas: Financials and return on investment (ROI); Success Measures and KPIs; Equality Impact and Inclusion; Stakeholder Engagement and Communication; Dependencies and Interdependencies; and Sustainability and Handover.

The Committee noted the report. Lindsey advised Committee Members that any further questions that come up on the report could be taken in-between the current meeting and the meeting on the 26 November.

25.46 Internal audit plan for 2025/26

Michael Payne joined the meeting.

The Committee discussed the internal audit plan for 2025/26 and proposed changes including the inclusion of a cyber security assignment (6 days); removal of the Publicity and Communications and Digital Strategy assignments (6 days in total). The finalised plan will be re-issued to the Committee and agreed via email.

NM/Clerk

25.47 College Strategic Risk Register

Niall spoke to the strategic risk register report. The Committee discussed the risk register and considered how risk related ripple-effects from financial sustainability could potentially be managed. The Committee noted that the College are considering formalising a risk management committee, though discussions around this are at an early stage. The Committee would be interested to review proposals for a risk management committee.

NM

The Committee discussed global threats such as cyber security and the difficulty in making progress across climate change sustainability within a difficult funding environment. The Committee noted the report.

25.48 Data Protection Update

Graham Francis spoke to the data protection report. The Data Protection Officer has maintained good contacts with key personnel across the College to support data protection compliance and met with the SLT on 08/05/2025 providing an update on data protection issues. The DPO provided a session on "Dealing with Subject Access Requests" as part of the latest Organisational Learning Day's on 17th June 2025 and the 13th August 2025. Staff can contact the DPO for data protection advice at any time, as needed.

Graham noted approval of the move for members of the Board to use College provided accounts instead of personal email accounts as this provides an increased assurance that college data held by Board members will be retained within the college environment rather than in personal accounts. However, it should be noted that where a Board member has resigned or has been replaced before this was introduced then it is possible that they currently retain College data (which is not in the public domain) on their own personal devices. Action should be taken to request that this data is deleted as soon as possible to avoid the risk of a data breach.

Clerk

The Committee requested that the Board undertake a training session covering how to ensure the College is protected, in terms of data management by Board members.

Clerk

The Committee requested that the Record of Processing Activity (RoPa) Accountability Framework comes to the Audit Committee.

GF/Clerk

The Committee noted the report.

25.49 Fraud Investigation Report

Niall spoke to the fraud investigation report. Niall thanked David for the work carried out which will allow the College to strengthen controls. All recommendations made have been agreed by management, and some have already been implemented.

Madeeha Kanwal asked if the College has a whistleblowing policy for anyone who knows about fraud and would like to report it. Niall confirmed that the College do have a whistleblowing policy in place. The Committee noted that the College have a number of activities planned for Fraud Awareness week; and requested that the Whistleblowing policy and the Anti Bribery Fraud and Corruption policy be highlighted within this.

NM

25.50 Review of Policy 2.4 Anti Bribery Fraud and Corruption

The Committee reviewed and made no changes to the Anti Bribery Fraud and Corruption Policy.

Clerk

25.51 Global Internal Audit Standards

Niall spoke to global internal audit standards report. Global Internal Audit Standards GIAS is a new, globally consistent framework that aims to strengthen audit quality and governance and the position of Internal Audit within organisations. GIAS replaces Public Sector Internal Audit Standards (PSIAS) in the UK with effect from 01 April 2025.

Niall outlined a number of compliance methods and key changes to ensure alignment with GIAS. The Committee discussed the proposed methodology and requested an edit to Annex 1 point 10 the internal auditor / strategic decision making.

NM

25.52 Audit Committee Remit Update

Jennifer Hunter spoke to the marked-up Audit Committee Remit. The proposed amendments were agreed. The Committee discussed the Remit and made the following additional changes:

- The Auditor General for Scotland approves the Auditor
- The risk management policy will be reviewed every three years
- The quorum set by the Committee is three members of which at least two should be a Non-Executive members **Clerk**

25.53 External Auditor Update

The external auditor report takes place at item 25.55, there is no additional update.

25.54 Internal and External Audit Rolling Action Plan

Elaine Ritchie spoke to the internal and external audit rolling action plan. There is no change other than to note that six items which were partially complete are now complete. The Committee noted the report.

25.55 External Audit Progress Report 2024/25

Lisa Duthie spoke to the External Audit Progress Report. At the previous meeting of the Audit Committee on 28 May Audit Scotland presented the annual audit plan for 2024/25. This report provides a progress update on the annual audit and other work that is relevant to Glasgow Clyde College.

Audit Scotland commenced an interim audit in April this year. The work involved a walkthrough of the key controls in the main financial systems. This includes the general ledger, payroll, accounts payable, accounts receivable and banking. In advance of the financial statements audit, an Audit Scotland representative also attended a meeting involving all three Glasgow colleges and their appointed actuary. Through this Audit Scotland obtain assurance that management understand and critically assess the assumptions that are used to derive the pension related disclosures in the annual report and financial statements. Overall, the audit remains on track for completion by the end of December as advised in the annual audit plan. The Committee noted the report.

25.56 Scottish Funding Council Updates

The Committee noted that sustainability disclosures' should be made within the financial statements.

25.57 Schedule of Work

The Committee noted the Schedule of Work.

25.58 Any Other Business

There was none.

Date of next meeting: 26 November 2025