A MEETING OF THE GLASGOW CLYDE COLLEGE AUDIT COMMITTEE WAS HELD ON 11 MARCH 2026 FROM 4.30PM, ONLINE.

Present

Lindsey Paterson	Committee Member (Chair)
Madeeha Kanwal	Committee Member
Rena McAdam	Committee Member
Stuart Porteous	Committee Member

In Attendance:

David Archibald	Internal Auditor (Henderson Loggie)
Lisa Duthie	Audit Director (Audit Scotland)
Peter Fee	Assistant Principal Finance and Facilities
Graham Francis	Data Protection Officer (HEFESTIS)
Jennifer Hunter	Clerk to the Board
Dafydd Jones	Senior Auditor (Audit Scotland)
Niall Macpherson	Chief Operating Officer
Jon Vincent	Principal and Chief Executive

ACTIONS

26.01 Welcome/Apologies

Lindsey Paterson welcomed everyone to the meeting. There were no apologies.

26.02 Declarations of interest

There were no declarations of interest.

26.03 Intimations of items for any other business

There were no intimations of any other business.

26.04 Minutes from the previous meeting.

The minutes of the previous meeting were agreed as an accurate record, pending a minor edit to apologies received for the previous meeting.

26.05 Matters arising

The Committee noted the matters arising report, all items were complete. The Committee noted that the conditions survey will come to the May meeting of the Committee. **PF**

For discussion

26.06 Data protection update

Graham Francis spoke to the report. A new lawful basis of Recognised Legitimate Interest has been introduced to give organisations confidence when processing data necessary for the crime prevention and safeguarding vulnerable people. A further provision introduced in February 2026 allows the college as a data processor to “stop the clock” when waiting for further information requested from the data subject to confirm the scope of the request. Privacy notices and some policies will require an update to reflect changes brought in by the Data (Use and Access) Act 2025 when it’s fully implemented, policy updates include Data Breach Procedure, CCTV Procedure, Subject Access Request, Guide to Data Protection, Guide to Handling Police Enquiries.

NM

The Committee noted that from June 2026 complaints to the Information Commissioner's Office will need to show that they have tried to resolve the issue at source first, which could cause an increase in complaints. The Committee discussed AI generated requests for Right to be Forgotten, which can increase workloads due to drafting errors within the requests, Graham will keep the Committee up to date on developments within this area.

26.07 Internal audit reports

David Archibald spoke to the report. The scope of the audit was to review compliance with the College’s quality procedures, and to review the progress which the College is making to ensure compliance with the requirements as set out in the refreshed ‘Guidance on Quality for Colleges and Universities 2024-25 to 2030-31’, issued by the Scottish Funding Council in July 2025. The Committee noted a positive report with several strengths recognised, including Deep Dives, ILQR cycles, and SEAP preparation. The Committee discussed the timeframe that staff were working to and commended all involved for the work completed which was both complex and highly time consuming. The report had two recommendations covering the updating of information for roles and staff, and the embedding of a SMART-based action-planning framework, which the team are working on.

The Committee discussed the report including the roles of both the Scottish Funding Council and the Quality Assurance Agency for Higher Education and the difficulty in implementing procedures originally designed for universities being applied to the College sector.

The Committee noted the report.

26.08 Internal audit plan progress

David Archibald spoke to the report. David provided an update on the internal audit plan for 2025-26. Fieldwork has commenced for Long Term Financial Planning though the report requires receipt and review of the Financial Sustainability Strategy, as such the report will be published for the May meeting. An independent review following the wind up of Glasgow Clyde Education Foundation (GCEF) has been added to the programme for 2025-26. The Committee discussed the timing of reporting and David provided assurance that iTrent, Financial Planning, Credit Card Expenses, Cyber Security were achievable by May. The Committee noted that the Scottish Funding Council funding allocation to the College is due on 26 March 2026, which will also impact on the long-term financial plan.

26.09 Strategic risk register

Niall Macpherson spoke to the report. The Strategic Risk Register is subject to quarterly reviews, and several mitigating actions have been updated, with only one risk score changing, RE9: Failure to recruit, retain and maintain effective and skilled leaders, teaching and support staff who are motivated and engaged. The College is carrying a number of vacancies which are proving slow to fill and as a result of these delays, the net risk score has increased from 9 to 12. The Committee discussed College sector funding in both the short and long term, there is a national increase in the 2026-27 budget though overall there’s a 20% reduction in resources which has taken place over the past five years, future planning depends on wither or not the increase seen this year is sustained in the years to come.

Niall spoke to the Risk Committee Terms of Reference, which is a new group which will seek to oversee a risk management framework ensuring effective risk governance, aligning risk strategies with corporate objectives. The Committee discussed the responsibilities of the group and requested that the final document incorporate reporting lines, including the Audit Committee and the Board of Management. The Committee approved the draft TOR pending amendments as discussed.

NM

26.10 External auditor update

Lisa Duthie provided a verbal update from Audit Scotland. The Committee noted that Lisa will bring the Audit Scotland planning memorandum for 2025-26 to the next meeting of the Committee. Lisa will be working on main financial systems in April, while also considering staff costs. There is no concern around the College's participation in the national fraud initiative. Developing areas include a technical accounting group TAG which was recently established for staff and auditors, and there are no significant issues reported to date. The Code of Audit Practice is out for consultation until 27 March and is available on the Audit Scotland website. The Committee noted the report.

26.11 Project management office update

Niall spoke to the report. The objective of the project management office is to develop a new cross-college coding structure that can be consistently applied across all key business systems – iTrent (workforce, payroll), UNITe (student records) and Tech One (finance). The intended outcomes include budget reports being matched to staffing reports increasing effectiveness; easier KPI reporting by management and data collation, resulting in more efficient use of management time.

A proposal to implement a new Timetabling system is currently being considered. This has been identified as a critical business improvement requirement and, if approved by the Project Board, this will require a significant investment in resource and has the potential to transform the way classes are timetabled.

The Committee discussed the Project Management Office and considered how projects can meet their objectives and how to technically remove projects from the PMO if circumstances change. The Committee noted the report.

26.12 Internal & external audit rolling action plan

Peter Fee provided an update on the progress made against audit recommendations already received. Most areas are fully implemented and two are partially implemented. The Committee noted the report.

26.13 Indicative External Auditor Fees

Peter Fee provided an update on the Audit Scotland fees for 2026-27. The 2025/26 expected audit fee is based on Audit Scotland applying a 4.3% increase to the 2024/25 expected audit fee. Audit Scotland have stated that the increase is applied on a sector basis and reflects the conditions of the public sector audit market. The Committee noted that the official communications outlined a 4.3% increase against a general narrative around reducing costs and driving efficiencies, which seems in conflict with the increase. Lisa agreed to feed this back to Audit Scotland on behalf of the Committee.

26.14 Updates from Scottish Funding Council

Niall provided an update on the Scottish Funding Council. The Committee noted that the decision from the Scottish Funding Council on the financial settlement for the College will be allocated on 26th of March. The Committee discussed short- and long-term financial planning and financial guidelines for the financial forecast return. Jon Vincent provided a short update on the dissolution of Glasgow Clyde Regional Board, the Scottish Funding Council have now confirmed in writing that the Glasgow Colleges (City, Kelvin and Clyde) will not be required to return £500k allocated in the 2025-26 budget - linked to the dissolution of GCRB.

26.15 Committee schedule of work

The Committee noted the schedule of work. A new draft schedule for the academic year 2026-27 will come to the May meeting of the Committee. The Committee noted interest in adding Risk Committee and Project Management Office to the schedule for the next academic year.

JH

26.16 Private meeting with auditors

The Committee went into a private session.

The Code of Good Governance for Scotland's Colleges requires the Audit Committee to meet with the internal and external auditors without the executive team present at least annually.