

Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 18 April 2023
Paper Title	Updates from Assigned College Audit Committees
Agenda Item	11
Paper Number	AAC3-F
Responsible Officer	Martin Boyle, Executive Director
Status	Disclosable
Action	For noting

1. Executive Summary

- 1.1** Consider updates on key items of business undertaken by the audit committees of the assigned colleges.

2. Recommendations

- 2.1** The Committee is invited to **note** this report and the audit updates provided by two of the assigned Glasgow colleges.

3. Background

- 3.1** The Committee receives updates from the audit committees of the assigned colleges on key matters considered at each of their meetings, in order to support identification of opportunities for cross-region collaboration in areas of shared interest.

4. Risk and compliance implications, financial and resources implications, equalities implications and learner implications

- 4.1** Other than as reported, there are no specific aspects to be considered under these headings.

**Update from Assigned College Audit Committees
Glasgow Kelvin College Audit & Risk Committee 14 February 2023**

Please note agenda and all papers are published on the College web site 1 week after the meeting date except where they need to be withheld from the public domain.

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Internal Audit Reports	<p><u>Environmental Sustainability</u> Members noted the report that had been graded as 'good' and a discussion took place in relation to the four low level recommendations which were suggested to build on the work already being carried out in this area.</p> <p><u>Cyber Security</u> Members noted the report which had also been graded as "good" with four low level recommendations suggested.</p>	Provides GCRB with assurance of the receipt of positive audit reports with a small number of low level/minor recommendations.
Internal Audit Progress Report and Annual Plan 2022/23 and Audit Action Plan	<p><u>Internal Audit Progress Report and Annual Plan</u> The above report provided a complete overview of the various internal audit reports presented to the Committee and the plan throughout the remainder of the academic year 2022/23.</p> <p><u>Audit Action Plan</u> The re-vamped Audit Action Plan was discussed which denoted 25 low level actions and 1 medium level action (including all associated text.) 6 of these actions are considered to be complete by the College and the plan has detailed this accordingly. It was noted that the SMT members review this document fortnightly in order that audit recommendations can be actioned and deadlines adhered to. Members noted this plan and the detail contained therein.</p>	<p>Provides GCRB with assurance of monitoring of internal audit reports and progress.</p> <p>Provides GCRB with assurance that audit recommendations are being tracked rigorously by members of SMT to ensure adherence to audit deadlines with full and transparent reporting being made to Audit and Risk Committee members.</p>

<p>Risk Management Update</p>	<p>Members received a comprehensive update on all matters affecting risk across the College including Risk Management Activities, Risk papers reviewed, cost of living crisis, inflation levels, College Operating Plan, West End Campus, cladding at Springburn Campus, Fire Risk Assessment reports, Impact of Potential Opening of Voluntary Severance Scheme, Clyde College using West End Campus teaching facilities, Covid/long Covid - ongoing impacts including negative effects of lockdown on many people, impact of public sector strike actions, cyber threats, land at Springburn, Mental Health Foundation Scotland – Thriving Learners Report detailing high levels of depression in 57% of FE students interviewed with 37% experiencing food insecurity. Members received an overview of the very negative social and economic impacts on the disadvantaged communities the college serves. Team Risk Registers were also noted. The College Risk Register was discussed; it was noted that scores had been fully reviewed by the Risk Management Committee but none had changed. Some of the wording had been changed and this was denoted in blue text.</p>	<p>Provides GCRB with notification of the various risks that the College are considering and provides assurance that Audit and Risk Committee members are receiving sight of all relevant documentation. Also, that the Risk Management Committee members have been fully involved in all risk considerations. All papers available to the Audit and Risk Committee members.</p>
<p>Corporate Governance Update</p>	<p>Members received a corporate governance update in relation to the following areas - SPSO complaint - not upheld by SPSO, Cyber Essentials Plus Certificate achieved, ChatGPT - new Open AI system and training was being given to establish positive aspects and the very real negatives, West End Campus and the ongoing consultation – (a paper would be presented to the Board of Management at its March 2023 meeting,) Catering Tender currently being prepared to go live in March 2023, Martyns Law which comes into effect early spring – the College will do a tabletop exercise on enhanced duties pertaining to this and the Director of Estates and Corporate Services attended an Escape of Water conference.</p>	<p>Provides GCRB with assurance of College governance operations and other considerations being made in this arena. Adherence and overview of all relevant documents are being attended to prudently.</p>
<p>Freedom of Information and Data Protection Requests – Monitoring – January 2022-December 2022</p>	<p>Members noted that in respect of Freedom of Information requests and Data requests received by the College that all had been consistently actioned within the legislative timescales. 100% compliance demonstrated including quarterly reporting to the Information Commissioners Office. No requests for review had been received and there were no appeals to the Information Commissioners Office made either.</p>	<p>Provides GCRB with assurance of College governance operating in an effective way and consistently responding to stakeholder requests in a satisfactory manner.</p>

		Adherence and overview attended to prudently.
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Update from Assigned College Audit Committees

College: Glasgow Clyde College

Date of Meeting: 08 March 2023

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Internal Audit Plan 2022/23 Progress Report	This report was provided by the internal auditor, Henderson Loggie, to give a summary of the progress against the 2022/23 Internal Audit Plan for the College. The report indicated that internal audit reviews to date have been completed in line with the 2022/23 plan. The Committee received and noted the report.	
Internal Audit Report – Student Engagement/ Student Association	The Student Engagement/ Student Association internal audit report concluded that there is a good level of assurance in this area. There were no recommendations in the report. The Committee welcomed the positive internal audit report on student engagement, noted the importance of maintaining a positive relationship with the Student Association, and acknowledged the efforts made by all to ensure this happens.	
Internal Audit Report – Student Fees	The Student Fees internal audit report concluded that there is a good level of assurance in this area. There were no recommendations in the report. The Committee received and noted the report.	
Internal Audit Report – Cyber Security	The Cyber Security internal audit report concluded that there is a satisfactory level of assurance in this area. The report noted twelve areas of strengths and indicated that if the College had mandatory cyber security training for staff and a means to test the effectiveness of that training the overall assurance grading of the report would have been good.	

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	<p>There were two medium priority recommendations and two low priority recommendations in the report which all had management responses including the introduction of mandatory training for staff and monitoring its effectiveness. The Committee received and noted the report.</p>	
<p>Business Process Reviews : Teaching Staff Utilisation and Room Utilisation Update</p>	<p>At the May 2022 Committee meeting there were two business process reviews from the internal auditor on Teaching Staff Utilisation and Room Utilisation. Following discussion at that meeting the Chair requested a separate progress report on the potential areas of improvement in those reports and this was the second progress report. The Committee noted the progress made and requested one further progress update report by the end of December 2023.</p>	
<p>College Strategic Risk Register</p>	<p>This report provided the updated College Strategic Risk Register, which is reported to each Audit Committee.</p>	
<p>Climate Change Action Plan Quarterly Report</p>	<p>Following approval of the College Climate Change Action Plan at the June 2022 Board of Management, it was agreed there that updates on progress on the Climate Change Action Plan would be submitted to the Audit Committee quarterly and this was the third of these updates. The report indicated progress against the Climate Change Action plan and the most recent quarter's climate change emissions data from electricity, gas, water and waste.</p>	

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College Assurance Framework Update	This paper provided a College Assurance Framework update with an updated College Assurance Mapping to now include mapping of the three lines of assurance against the three themes in the Education Scotland “How Good is Our College” framework.	
Data Protection Update	This report provided the Committee with an update on recent data protection activity in the College and was prepared by the data protection officer for the College who operates through a HEFE Shared Technology & Information Services (HEFESTIS) shared service recharging arrangement.	
Internal and External Audit Rolling Action Plan	This paper was the regular update report to Committee on implementation of previous internal and external audit recommendations. This rolling plan is reported to each Committee.	
Audit Scotland Fees	The purpose of this paper was to share with the Committee the recently received letter from the incoming external auditor, Audit Scotland, in which they outlined their reasoning for the 57% increase in the College’s 2022/23 external audit fee compared to prior year. This letter was in response to the College seeking the explanation for the increase after receiving notification of it in an email in December 2022.	To note the significant 57% increase in audit fees for Glasgow Clyde College from Audit Scotland which presumably will affect all of the three Glasgow Colleges and GCRB.
Audit Committee Schedule of Work 2022/23	This is a summary of the Schedule of Work for the Committee which is reported to each meeting.	