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Audit and Assurance Committee

Date of Meeting	Tuesday 30 May 2023
Paper Title	Certificates of Assurance
Agenda Item	14
Paper Number	AAC4-I
Responsible Officer	Martin Boyle, Executive Director
Status	Non-Disclosable
Action	For noting

**1. Executive Summary**

- 1.1** As Accountable Officer, the GCRB Executive Director is required to provide assurance to the Principal Accountable Officer of the Scottish Government to enable her to sign a governance statement as part of the Scottish Government consolidated accounts for 2022-23.
- 1.2** This process requires the individual Principal/CEOs of the assigned Glasgow colleges to complete Annex B, and for the GCRB Executive Director to complete Annex A and submit a consolidated report.
- 1.3** This process has been completed for the period, and submission was made by the deadline provided. The completed Certificates of Assurance are provided to committee for information.

**2. Recommendations**

- 2.1** Committee is invited to **note** the submission of the Certificates of Assurance for the Glasgow college region.

### **3. Risk and Compliance Analysis**

**3.1** The coordination and completion of the Certificates of Assurance is a requirement of GCRB's role in terms of compliance.

### **4. Financial and Resource Analysis**

**4.1** There are no immediate financial and resource implications to the completion of this process. It is noted that the completion of the Certificates does include the highlighting of financial implication for the region in the short and longer term.

### **5. Equalities Implications**

**5.1** There are no immediate equalities implications.

### **6. Learner Implications**

**6.1** There are no immediate learner implications.

**Certificate of Assurance to the Accountable Officer of The Scottish Funding Council  
April 2022 – March 2023**

I am aware that as Accountable Officer you are required to provide assurance to the Principal Accountable Officer of the Scottish Government to enable her to sign a governance statement as part of the Scottish Government consolidated accounts for 2022-23.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in the assigned incorporated colleges and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in the assigned incorporated colleges:

I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the assigned incorporated colleges which would require to be raised specifically in the governance statement.

Or

I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.

**The financial systems and controls of the Glasgow college system are effectively monitored via GCRB as the Regional Strategic Body, with regional financial matters effectively monitored via a robust and effective governance procedure, including:**

- **GCRB board**
- **Audit and Assurance Committee**
- **Performance and Resources Committee**
- **Nominations and Remuneration Committee**

**In addition, an effective process of engagement with internal and external auditors, and with the three Glasgow colleges provides effective controls. Financial measures are followed and on the whole, I am able to provide full assurance.**

**I note the individual returns of the Glasgow colleges, and that these include specific highlighting of the following:**

- **Breach of the Financial Memorandum at City of Glasgow College in relation to the appropriate process for Single Source Justification. This was promptly communicated, considered via the appropriate GCRB committee, feedback and support provided, and an internal fact-finding process undertaken to deliver system improvements.**



**The continuing challenging financial position of the sector is replicated in the Glasgow college system, and is highlighted for continued careful monitoring and the planning of appropriate response.**

Apart from the above, I can confirm that controls in the assigned incorporated colleges have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: Martin Boyle

Job Title: Executive Director

Date: 16.05.23

### Certificate of Assurance to the Chief Officer April 2022 – March 2023

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable her to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2022-23.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in my college:

~~I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the governance statement.~~

Or

I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.

#### PLEASE COMPLETE

The majority of the areas within the schedule of required assurances have been and are working well. However, I would draw to your attention that the College, as are many others in the sector, is in an extremely challenging financial position which is putting even greater emphasis on the need for close monitoring of costs, particularly staff costs. The College is also going through a period of major change in reducing its staff costs and reducing its SFC credits, and this situation is not helped by the reduced flexibility as a result of some nationally agreed employment arrangements.

The overall financial sustainability of the College is heavily impacted by flat cash funding, unfunded nationally agreed staff pay awards and non-pay inflation. The College is currently taking steps to reduce costs, in particular staff costs, as far as possible.

The College is currently preparing a Five-year Financial Forecast update which indicates that the College will have to continue to reduce recurring staff costs in order to offset the impact of any unfunded pay awards and non-pay inflation in the very short to medium term.



Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: Jon Vincent

Job Title: Principal & Chief Executive, Glasgow Clyde College

Date: 12 May 2023

### Certificate of Assurance to the Chief Officer April 2022 – March 2023

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable her to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2022-23.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in my college:

I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the governance statement.

~~Or~~

~~I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.~~

**PLEASE COMPLETE**

Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: Derek Smeall



Job Title: Principal & Chief Executive, Glasgow Kelvin College

Date: 11 May 2023

**Certificate of Assurance to the Chief Officer April 2022 – March 2023**

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable her to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2022-23.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in my college:

I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.

**PLEASE COMPLETE**

This is in relation to a high value consultancy agreement that required a Single Source Justification (SSJ) as part of new multi-party international agreement that yielded important additional commercial revenue. This agreement was entered in November 2022. Due to the need for the College to respond quickly to the urgent customer needs and deliver the educational experience sought within a tight timeframe, the College was not able to fully complete all the approvals and governance requirement for the SSJ ahead of delivery.

The College obtained retrospective approval from SFC on 14 March 2023. And upon being appraised of a subsequent breach of Financial Memorandum the Principal recommended to the Chair of the College's Audit & Assurance Committee for the College's Internal Auditors (Henderson Loggie) to undertake an investigation with recommendations. This is due to be reviewed by Committee and Board during the upcoming cycle of meetings at the end of May and start of June.

Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: Paul GK Little

Job Title: Principal & Chief Executive

Date: 12 May 2023

