

Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 1 June 2021
Paper Title	Internal Audit Contract
Agenda Item	8
Paper Number	AAC6-D
Responsible Officer	Jim Godfrey, Finance & Resources Director
Recommended Status	Disclosable
Action	For Discussion

1. Report Purpose

- 1.1. The purpose of this report is to update the committee on the process being undertaken to appoint an internal audit service for the Glasgow Colleges' Regional Board from 2021-22

2. Recommendations

- 2.1. The Committee is invited to;
- **note** the progress with regard to the collaborative tender for an internal auditor from 2021-22, and
 - **appoint** the Chair of this Committee, or another member, to represent GCRB in the tender evaluation process.

3. Report

- 3.1. The appointment of internal auditors was discussed at the meeting of the Audit and Assurance Committee on 9 March 2021. Comments provided by the Committee were fed back, and the tender process revised.
- 3.2. Following discussions with APUC, and the assigned colleges, it was agreed that a collaborative procurement exercise would be undertaken. This is a joint process involving City of Glasgow College, Glasgow Clyde College and GCRB. The collaborative process will enable best value to be obtained by pooling our resources. The process is being run as a mini-competition using the Scottish Government's procurement framework.
- 3.3. The procurement timetable is shown in the table below:

Milestone	Date
Mini competition issued	Wednesday, 12 th May 2021
Deadline for receiving clarification questions from bidders	Wednesday, 26 th May 2021
Response date	Wednesday, 2 nd June 2021
Evaluation commencement	w/c 7 th June 2021
Bidder presentations	10am 30 th June 2021
Award notification	w/c 28 th July 2021
Contract commencement	w/c 2 nd August 2021

3.4. The tender documentation is extensive and has been reviewed by the GCRB Executive, the Chair of the GCRB Audit and Assurance Committee and the executive teams and audit committees of the two colleges. Feedback has been incorporated into the published documentation. The detailed tender documentation has been uploaded to the library of Board Effects if committee members wish to read this.

3.5. The Committee is invited to note the progress with regard to the collaborative tender for an internal auditor from 2021-22.

3.6. The chairs of the respective audit and assurance committees will represent the colleges in the process alongside the executive. It would be beneficial to have GCRB member involvement in the tender evaluation process.

3.7. The Committee is invited to appoint the Chair of this Committee, or another member, to represent GCRB in the tender evaluation process.

4. Risk Analysis

4.1. The report supports the effective governance of GCRB by ensuring that internal audit arrangements are in place. The actions above mitigate risk of "A breach of legislation/guidance/code of practice results in a failure of governance." (Risk 013).

5. Equalities Implications

5.1. There are no equalities implications arising from this report.

6. Legal Implications

6.1. There are no specific legal implications arising from this report.

7. Resource Implications

7.1. There are no immediate resource implications as a result of this paper.

8. Strategic Plan Implications

8.1. Through the Regional Outcome Agreement and associated requirements, GCRB has to have effective governance arrangements, of which internal audit is part.