

Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 1 June 2021
Paper Title	Updates from Assigned College Audit Committees
Agenda Item	13
Paper Number	AAC6-I
Responsible Officer	Martin Boyle, Executive Director
Status	Disclosable
Action	For noting

1. Report Purpose

- 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 the three Glasgow colleges. (Note there has not been a meeting of the City of Glasgow College Audit Committee since the last update report).

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.
- 3.2 Members should also note that the attached report, and an update from this meeting of the GCRB Audit and Assurance Committee, is provided to the College Audit Committees.

4. Risk Analysis, legal implications, financial implications, equalities implications and strategic 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 23 March 2021**

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)
<p>Risk Management Update</p> <ul style="list-style-type: none"> - Risk Appetite - Risk Register Review - Proposed Format Change 	<p>The report provided members with an update on the College's Risk Register. No changes to the Risk Appetite Statement were suggested. A discussion was held in relation to the proposed new format of the Risk Register which was aligned to the Risk Training Workshop Board members had received late 2019. The Risk Register was approved; it was agreed that the new Risk Register format proposal would go forward to the Board of Management at their June 2021 meeting. Internal and External audit also were in agreement that this would be a positive change.</p>	<p>Provides GCRB with assurance of College's commitment to the consideration of improvements to the Risk Register which will enhance monitoring.</p>
<p>Cyber Resilience Update</p>	<p>The report provided members with a full overview of the steps the College takes to tackle cyber attacks which were increasing in the FE sector.</p>	<p>Provides GCRB with assurance that cybercrime/protection of College assets is duly considered and taken seriously by members.</p>
<p>Code of Good Governance – Externally Facilitated Effectiveness Review</p>	<p>Members received a very positive report presented by Internal Audit which demonstrated a high level of compliance with the Code. Three recommendations made which will be added to the Governance Action Plan along with minor areas for consideration.</p> <p>It was noted that the College had taken this review very seriously and internal audit had met with all Board members as part of the process.</p>	<p>Provides GCRB with assurance of internal audit opinion of the high standards of governance and compliance with the Code.</p>
<p>Internal Audit Annual Plan 2020/21</p>	<p>The plan was considered and approved by members of the Audit and Risk Committee.</p>	<p>Provides GCRB with reassurance of the close scrutiny of the internal audit</p>

		plan by Audit and Risk members.
Internal Audit Reports	<p>Members received the following reports from Henderson Loggie:</p> <p>a) Business Development - Satisfactory b) Sickness Absence - Satisfactory c) Cash & Bank/Treasury Management - Good</p> <p>Nothing of exception to report.</p> <p><u>Audit Action Plan</u> Progress with high/medium grade recommendations noted. 3 medium grade recommendations only remaining. Progress made against these duly noted.</p>	Provides GCRB with assurance of College monitoring of internal audit reports, audit recommendations and reporting back of same.
Corporate Governance Update	<p>Members received a corporate governance update in relation to the following areas:</p> <ul style="list-style-type: none"> • Complaints Training • Data Protection Update/HEFESTIS • College Insurance – Insurance Inspection Update and Insurance Renewal • Environmental Sustainability • OSCR <p>An overview was provided in relation to compliance/regulatory requirements which are continually adhered to.</p>	Provides GCRB with assurance of College governance arrangements and ongoing compliance.
Freedom of Information Requests Monitoring Report	<p>Members received a report on FOI requests. It was noted that the compliance rate for the College for the period January 2020 - December 2020, in relation to responding in the relevant timescales, was 100%. The College received no requests for a review and there have there been no appeals to the Information Commissioner during 2020. All of the 21 requests were dealt with within the required 20-day timescale. The quarterly returns to the</p>	Provides GCRB with assurance of College compliance with regulatory requirements.

	Scottish Information Commissioner were also all completed well within the timescales required.	
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Update from Assigned College Audit Committees

College: Glasgow Clyde College

Date of Meeting: 26 May 2021

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Audit Committee Schedule of Work	This is a summary of the Schedule of Work for the Committee which is reported to each meeting.	
Internal Audit Report on Delivery of Efficiency Savings Plan	The scope of this internal audit was to consider the College's approach for identifying, recording and reporting efficiency or cost savings. The overall level of assurance of the internal audit was assessed as good and there were no recommendations.	
Internal Audit Report on Risk Management and Business Continuity Planning	The scope of this internal audit was to consider whether there were corporate procedures in place to adequately assess risk and minimise the possibility of unexpected and unplanned situations developing, which are in line with good practice. In addition, the audit also undertook a review of business continuity planning to consider whether there were adequate plans in place to minimise disruption to operations following loss of life, buildings or equipment. This included a specific focus around the work that had been undertaken to allow College operations to continue during the COVID-19 pandemic. The overall level of assurance of the internal audit was assessed as satisfactory with four low priority recommendations.	

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Internal Audit Report on Digital/IT Strategy Implementation	The scope of this internal audit was to carry out a review of the College's Digital/IT strategic planning arrangements. The overall level of assurance of the internal audit was assessed as satisfactory with one medium priority recommendation.	
Unethical Behaviour and Whistleblowing Procedure	This was a follow up action from a previous internal audit report on Fraud and Bribery Prevention, Detection and Response which was a recommendation that the College's Unethical Behaviour and Whistleblowing Procedure be reviewed hence it was updated and submitted to Committee.	
Internal Audit Plan 2020/21 Progress Report	This report provided a summary of the progress against plan for internal audits for 2020/21 showing that all six specific internal audits have been completed and the one remaining report was the annual follow up report which was due to commence in June.	
External Audit Planning Memorandum for 2020/21	This report provides the plan from Scott Moncrieff for the forthcoming external audit of the financial year 2020/21, which will be undertaken in October and reported to the Committee in November. This included proposed increased fees.	
Fraud Response Plan Update	This report provided an updated Fraud Response Plan which was amended following an action from a previous internal audit to clarify who has responsibility for reporting a suspected fraud to the police and for maintaining ongoing communication during any subsequent criminal investigation.	

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College Strategic Risk Register	This report provided the updated College Strategic Risk Register, which is reported to each Audit Committee.	
Approval of Accounting Policies	This is the annual review of accounting policies for approval prior to the external audit process.	
Data Protection Update	This was a report to provide the Committee with an update on Data Protection issues as they affect the College which had been requested by the Committee. The paper was prepared and will be presented by the Data Protection Officer.	
Cyber Security Update	This was a report to provide to the Committee a summary of the College's response to Cyber Resilience and the ongoing and increased threat during the Covid-19 Pandemic. The Audit Committee have asked to receive an Update on Cyber Resilience on a six monthly basis.	A copy of this report was sent to the GCRB Finance and Resources Director.
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.	
Appointment of Internal Audit Services	This paper indicated to the Committee the process of appointing the new internal auditors from August as the current appointment of Henderson Loggie is at the end of its term. The tender for the new internal auditor is being taken forward jointly with City of Glasgow College and GCRB.	Joint internal audit service being tendered with GCRB and City of Glasgow College.