

## Audit Committee Meeting

Date of Meeting	Tuesday 6 March 2018
Paper Title	Updates from assigned college audit committees
Agenda Item	9
Paper Number	AC3-E
Responsible Officer	Robin Ashton, Executive Director
Recommended 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.

### 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 Committee, is provided to the College Audit Committees.

### 4. Risk Analysis, legal implications, financial implications and Regional Outcome Agreement implications

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

**Glasgow Kelvin College**

There has not been a meeting of the Glasgow Kelvin College Audit Committee since the last update. Next meeting is mid-March and will be reported to the next GCRB Audit Committee.

**College: City of Glasgow College**

**Date of Meeting – 18 February 2018**

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Internal Audit Action Plan	Programme of Internal Audits approved. The plan sets out the outline scope and objectives for each audit assignment to be undertaken during 2017/18, together with the audit approach. The plan includes an IA of Data Protection/Freedom of Information in March 2018. The Committee agreed the IA Plan.	
Strategic Risk Review	Risk Register and Risk Management Action Plans reviewed, and various risk scores adjusted and agreed. In the light of mitigation/management strategies, the risk scores for several strategic risks were reduced, relating to failures associated with Corporate Governance, Business Continuity, Achievement of Operating Surplus, and Duty of Care to students. One high scoring risk continues: "Failure to agree a sustainable model and level of grant funding within Glasgow Region".	Grant funding model requires agreement with CoGC.

Committee Terms of Reference	Committee Terms of Reference reviewed and recommended for approval by the Board of Management, without change.	
Internal Audit Review Report	The IA Report of Teaching Staff Utilisation and Timetabling was reviewed, with consideration and approval of management responses. There were two level 2 and three level 3 recommendations – all agreed. The overall level of assurance was “Satisfactory”.	
Whistleblowing report	The Committee considered a whistleblowing investigation report, following receipt of an anonymous allegation. This report related to the alleged inappropriate use of College IT resources. The report concluded that no further College procedure was required to be invoked, although the report recommended improvements to the recording of assets (location, purpose, user, etc) in a register. Also recommended that stocks of It equipment should not be held.	
ESF projects	Consideration of Scottish Government claim for repayment of historic ESF payments, and advice of External Auditor.	n.b. this matter has now been resolved satisfactorily. See previous Audit Committee report for context.
Report on Financial Regulations Authorised Limits	This report included reportage on expenditure as required by the Public Services Reform (Scotland) Act 2010, for 2016-17. This includes expenditure under the headings of PR, overseas travel, hospitality and entertainment, and external consultancy. The Committee also noted one VS approved under regional board guidelines.	

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Remit of Committee	Each of the College Committee remits is being revised during this cycle to report into the March Board of Management. Following a review of several other Colleges Audit Committee remits, the remit was revised to modernise some language and provide enhanced focus on risk management within the remit. There was some discussion at the meeting on VFM and a request for a consideration of a potential framework for VFM to be summarised for the Committee in future including the assurance of internal and external audit in this area.	
Internal Audit Report – Data Protection Review Part 1	Henderson Loggie provided their part 1 report on Data Protection which had reviewed the College’s work plan for preparation for the General Data Protection Regulations (GDPR). The report provided satisfactory assurance with one recommendation. Part 2 of this audit will be undertaken during April.	
Internal Audit Final Annual Plan 2017/18	Henderson Loggie were reappointed in August 2017 following a tender exercise and undertook a full Strategic Audit Needs Assessment exercise. This paper provided an update on the plan with timescales for each audit to report to Committee following a previous draft plan to November Committee.	
Update on General Data Protection Regulations (GDPR)	The paper provided a summary of the progress on College preparations for GDPR. It was noted that the College had	

	undertaken a tender process via APUC to seek assistance for data mapping and gap analysis and that Scott Moncrieff had been appointed as the successful provider. It was requested that a report be provided to Committee members to assure them that there was no conflict of interest from this service provision. Also a report was requested on GDPR preparation to the College Board of Management meeting on 14 <sup>th</sup> March.	
Update on cyber resilience	A paper had been submitted to the Committee on the College's current position on cyber resilience and preparation for the Scottish Government requirements by October 2018.	
College Strategic Risk Register	The College Strategic Risk Register is reported to each Audit Committee and discussed.	Note that the College Strategic Risk Register is reviewed at each Audit Committee.
Internal and External Audit Rolling Action Plan	Regular update report to Committee on implementation of previous internal and external audit recommendations.	Note the College's Audit Committee actively reviews previous audit recommendations and management ensure these are implemented.