
Audit Committee Meeting

Date of Meeting	Monday 15 May 2017
Paper Title	Updates from assigned college audit committees
Agenda Item	16
Paper Number	AC4-L
Responsible Officer	Robin Ashton, 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.

3. Background

- 3.1. The Committee has requested that it receive 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 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.

5. Glasgow Kelvin College Audit & Risk Committee 28 March 2017

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)
Feedback from GCRB on Audit Committee updates from the three assigned Colleges and upcoming joint meeting.	Agreed I Patrick would attend the upcoming meeting. The Audit Committee summary and feedback was noted.	
Governance Improvement Action Plan and Externally Facilitated Board Effectiveness Review	Committee noted good progress in respect of compliance with the new Code of Good Governance. It was noted that the College Report and the independent Effectiveness Review both present a positive overview of the strong Governance arrangements in place. It was also agreed that the Audit & Risk Committee would undertake its own Self Evaluation in June 2017.	GCRB to note that the College has complied with the requirement to facilitate a Board Effectiveness Review.
Internal Audit reports on Communications and Publicity, Staff Utilisation, Follow up Review and the Internal Audit Progress Report	These Internal Audit Reports were discussed in detail and it was noted that good progress had been made in respect of staff utilisation. The Committee agreed to add 2 'low grade' recommendations to the College's Audit Action Plan to ensure progress is tracked although the Audit Action Plan normally reports progress on Medium and High Grade Recommendations only.	Note Internal Audit programme at College is progressing as planned.
SDS Compliance Audit	Committee welcomed positive report from SDS on contract compliance. Noted that this was important as Glasgow Kelvin College was leading on the regional Foundation Apprenticeship contract.	
Procurement & Commercial Improvement Programme (PCIP)	The Committee welcomed the very positive report and 'gold' rating achieved by the College in the December PCIP review conducted by APUC. Committee also recognised the effectiveness of the Regional Shared Procurement Service as all Glasgow Colleges had	Note that procurement arrangements at Glasgow Kelvin College are operating effectively and that the College continues to be supportive of the regional

	achieved the 'gold' rating.	approach to procurement.
Value for Money Update	Committee welcomed a detailed report on progress with implementing the College's Value for Money Strategy in session 2016/17. Committee content that strong progress has been made year to date.	Note College has a Value for Money Strategy in place and that the Audit Committee is reviewing progress with implementation.
Audit Action Plan	The committee reviewed outstanding Audit Recommendations and recognised that good progress has been made in reducing the number of outstanding recommendations from 17 to 7. However, the Committee were keen to receive reassurance that the recommendation to check staff driving licenses and insurance was being addressed urgently with an expectation that this would be fully implemented by the time of the June meeting of the Committee.	Note Committee continues to monitor recommendations made by the Internal and External Auditor in detail.
Risk Management	The Committee reviewed the draft Risk Appetite Statement and endorsed it with a minor change. This will be presented to the Board of Management for approval in June 2017. Additionally the Committee discussed the Risk Register in detail and recommended some changes to specific risk items. It was also recognised that it may be helpful if a consistent approach could be taken to Risk Registers across the region and it was agreed that this would likely be discussed at the joint meeting. It was agreed that the College would review its approach later in the year. The Chair highlighted the importance of Risk Management and the role of the Audit & Risk Committee in this regard.	Note that the College is progressing its Risk Management agenda and is keen to review its approach to ensure it is current and consistent with the other Colleges in the Region and GCRB if appropriate.

6. Glasgow Clyde College - Audit Committee 8th March 2017

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Internal Audit report on Staff Development	Staff Development internal audit report from Henderson Loggie which concluded that there is an overall satisfactory level of assurance in this area with three minor priority grade three risk recommendations.	
Internal Audit report on IT Strategy/ IT Network Arrangements	IT Strategy/ IT Network internal audit report from Henderson Loggie which concluded that there is an overall satisfactory level of assurance in this area with two medium priority grade two recommendations and one minor priority grade three risk recommendation.	
Internal Audit Business Process Review on Space Management	Business process review which proposed some potential process improvements relating mainly to the timetabling process following discussions with staff involved in that area. No issues were identified during the review which were of material or significant risk.	
Internal Audit Plan 2016/17 Progress Update	Progress update on current year internal audit plan showing that the position is on target to achieve the planned work.	
College Strategic Risk Register	There is regular reporting of the College Strategic Risk Register to the Committee. An updated format College Strategic Risk Register was presented to the March Committee which incorporated suggested amendments from members from discussion at an earlier Committee. The updated College Strategic Risk Register now has twelve strategic risks for the College.	A copy of the updated format risk register has been sent to the GCRB Executive Officer for information.
Procurement and Commercial Improvement Programme (PCIP)	This report provided an update on the College's recent PCIP assessment which is the periodic assessment of the College's procurement by Advanced Procurement in Universities and Colleges (APUC). The College received	

	a gold score which is the highest band.	
Appointment of Internal Auditor for Future Years	The College's current internal auditor Henderson Loggie's appointment ends in early October 2017 and a new appointment is being taken forward using the APUC framework agreement.	
Internal and External Audit Rolling Action Plan	Regular update report on implementation of previous internal and external audit recommendations.	

7. City of Glasgow College – 8 March 2017

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Items to be Discussed Privately with Auditors	Both auditors confirmed no requirement for a private discussion.	No areas of concerns raised by the auditors
Audit Needs Assessment & Strategic Plan 2016-2020	Due to the timing of awarding the new internal audit contract and subsequently conducting the Audit Needs Assessment & Strategic Plan 2016-2020, discussing and agreeing this with the College management the plan was presented later than anticipated. The required audit work in 2017-18 will be complete by 31 st July 2017.	2016-17 to 2019-20 Internal Audit programme at College is approved.
Strategic Risk Review	The Committee reviewed the Strategic Risk Register. The committee specifically focused on the high risks, discussed the factors impacting on these risks and the College mitigation.	The College continues to review and update its Strategic Risk Register.
Committee Terms of Reference Review	The Committee reviewed the Committee Terms of Reference to ensure the coverage and timing of reporting is appropriate.	None

<p>Procurement & Commercial Improvement Programme (PCIP)</p>	<p>The Committee welcomed the very positive report and 'gold' rating achieved by the College in the December PCIP review conducted by APUC. Committee also recognised the effectiveness of the Regional Shared Procurement Service as all Glasgow Colleges had achieved the 'gold' rating.</p>	<p>The regional procurement team are operating effectively and that the College continues to be supportive of the regional approach to procurement.</p>
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