

Audit Committee Meeting

Date of Meeting	Tuesday 28 May 2019
Paper Title	Internal Audit Progress Report
Agenda Item	8.a
Paper Number	AC5-D
Responsible Officer	Jim Godfrey, Finance & Resources Director
Status	Disclosable
Action	For discussion

1. Report Purpose

1.1. To consider the Internal Audit Progress Report for 2018/19.

2. Recommendations

2.1. The Committee is invited to **discuss** the Internal Audit Progress Report for 2018/19.

3. Internal Audit Progress Report

3.1. The attached report provides an overview of internal audit activity progress for 2018/19.

4. Risk Analysis

4.1. The work of the Internal Auditor is informed by an assessment of risk. The prompt implementation of the actions, in response to the audit recommendations, will enable GCRB to reduce the risks relating to compliance with the Financial Memorandum.

5. Equalities Implications

5.1. There are no equalities implications as a direct result of the recommendation in this report.

6. Legal Implications

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

7. Resource Implications

7.1. The provision of internal audit is a necessary component of an organisation's overall governance arrangement with regard to both financial and other matters.

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.



Glasgow Colleges Regional Board

Internal Audit Progress Report

28 May 2019

Now, for tomorrow

Internal Audit Progress Report

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Progress with the annual plan for 2018/19 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Corporate Governance	May 2019	Draft Issued: 17 May 2019 Final Issued: 20 May 2019	2019/03	Good	28 May 2019	
Monitoring of achievement of target student numbers	December 2019					Following discussion with GCRB senior management it was agreed that fieldwork will be conducted in October/November 2019 to allow the 2018/19 data to be reflected rather than a retrospective review of the 2017/18 position.
Scenario Planning / Risk	May 2019	Draft Issued: 17 May 2019 Final Issued: 20 May 2019	2019/02	N/A	28 May 2019	At the request of management this report summarises the Risk Management Workshop conducted in March 2019.
Follow Up reviews	September 2019					Fieldwork scheduled for August 2019.

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