

Board Meeting

Date of Meeting	Monday 30 October 2023
Paper Title	Systems of Internal Control – Annual Review
Agenda Item	16
Paper Number	BM1-I
Responsible Officer	Jim Godfrey, Finance & Resources Director
Status	Disclosable
Action	For Decision

1. Executive Summary

- 1.1. This report enables GCRB to undertake its annual review of the Systems of Internal Control.

2. Recommendations

- 2.1. The Board is invited to **comment** on, and subject to amendment, **approve**, the annual review of the Systems of Internal Control.

3. Background

- 3.1.** The Scottish Public Finance Manual (SPFM) is published by the Scottish ministers to provide guidance on the proper handling and reporting of public funds. The manual sets out the relevant financial requirements, promotes good practice and high standards of propriety.
- 3.2.** The SPFM is applicable to GCRB (and the Glasgow Colleges) and includes guidance on the systems of internal control within public bodies. The guidance was updated, by the Scottish Government in February 2023..
- 3.3.** Accountable officers are required to prepare governance statements as part of the annual report and financial statements for which they are responsible. To enable governance statements to be approved, the accountable officer requires assurances on the maintenance and review of systems of internal control.
- 3.4.** Internal systems comprise the whole network of systems established in an organisation to provide assurance that organisational objectives will be achieved, with reference to:
 - risk management;
 - the effectiveness of operations;
 - the economical and efficient use of resources;
 - compliance with applicable policies, procedures, laws and regulations;
 - safeguards against losses, including those arising from fraud, irregularity or corruption; and
 - the integrity and reliability of information and data.
- 3.5.** However, the existence of policies and procedures does not guarantee that effective controls are in place to manage the risks. Effective monitoring and review are key components of an effective system of risk management and internal control.
- 3.6.** The Board, and its committees, receive reports during the year and these reports specify the risks relating to the specific report. In reviewing these reports, the Board consider how the risks have been assessed, how they have been managed or mitigated, and the implications for the overall strategy.

4. Annual Review

- 4.1.** In addition to its on-going review of risk, the Board is also required to complete an annual review of the effectiveness of its systems of internal control. To assist with the annual review, the Scottish Government publishes an internal control checklist.
- 4.2.** GCRB has undertaken annual reviews of its systems of internal control beginning in October 2017. The updated checklist has been completed for GCRB in 2023 and is attached as an annex to this report. As a result of completing this review, some issues have been identified to progress within GCRB's operational plans for 2023-24.

4.3. The Audit and Assurance Committee considered this review of internal controls at its meeting on 10 October 2023. Following the meeting of the committee, there have been a small number of amendments, and some additional information, has been added

5. Risk and Compliance Analysis

5.1. The systems of internal control are designed to reduce the risks faced by GCRB. This comprehensive annual review of the internal controls identifies areas of strength that provide assurance to GCRB. This level of assurance enables the Board to be satisfied that it can complete the annual statement on the systems of internal control. This review also identifies some areas for development, and these will be taken forward within the GCRB operational plan.

5.2. There are no specific legal implications arising from this paper. However, robust systems of internal control are essential in achieving the strategic ambition of having effective governance arrangements.

6. Financial and Resource Analysis

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

7. Equalities Implications

7.1. There are no equalities implications as a direct result of the report's recommendation. However, the issue of equality is specifically addressed in the checklist.

8. Learner Implications

8.1. There are no direct learner implications of this report.

ISSUE	RESPONSE	DETAILS, INCLUDING REVIEW WORK YOU HAVE CARRIED OUT TO VERIFY RESPONSE (MANDATORY)	GUIDANCE NOTE (WHERE APPLICABLE)
1. Risk Management			
1.1 Do you have processes in place to identify and manage risks to the delivery of divisional business plans, (including objectives and targets and that this information is reviewed on an on-going basis?)	Yes/No	<p>The Board's approach to risk management has been reviewed and updated, reflecting the recommendations provided by the Internal Auditor.</p> <p>The Risk Register links to the objectives within the Strategic Plan. The Risk Register is reviewed at Executive Meetings and at each Board meeting.</p> <p>It is intended that the risk register will be updated again in 2023-24 once the board has determined its new strategic plan.</p>	<p>Your objectives should be the focus of any risk management information; risk identification needs to be undertaken with a clear strategy and clarity of purpose. Risk identification an important part of business/project planning, managing performance and prioritising effectively. Confidence levels will be shaped by:</p> <ul style="list-style-type: none"> • the identification and recording of key business risks as part of business planning activity; regular management discussions take place that consider risks and objectives together alongside performance monitoring. • processes that ensure the right people are involved in the management of risk and that each stage in the process is being actively recorded and managed. • you revisit risks periodically to ensure that updates or changes to business planning activity, objectives or projects reflect the current situation. • the maintenance of risk registers, and that there is a nominated person within your division/team with responsibility for coordinating the update of the register. • risks are owned and managed by a named person who is responsible for coordinating any actions. • risks to delivery are discussed as often as is appropriate at key senior team and governance meetings within your division. • You engage with your risk champion within your Directorate who has the responsibility to ensure that systems and processes are in place and are consistent with the SG Risk Management approach.

<p>1.2 Do you employ a systematic approach to help the identification and prioritisation of your risks and manage them by allocating resources proportionately in alignment with your business plans?</p>	<p>Yes/No</p>	<p>The identification, and prioritisation, of risks takes place at each meeting of the Board. Information is provided by the Executive to help inform the decisions of the Board. All risks are reviewed at least once in the academic year.</p>	<p>A systematic approach to risk identification should be taken to ensure you have a complete risk profile. Confidence levels will be shaped by:</p> <ul style="list-style-type: none"> • using a simple technique that provides a wide scan of areas that may affect objectives such a PESTLES or SWOT Analysis. • undertaking risk identification exercises periodically and/or when priorities or circumstances change and/or when new pieces of work start. • using available sources of data to support risk identification and prioritisation • consideration of cost, feasibility, probability, risk appetite and the potential impact when determining how to address your risks. • utilising diverse perspectives from stakeholders, your teams, division, directorate, project, or programme and think about what arrangements are in place in your area to ensure that risk information is supporting your decision-making.
<p>1.3 Is risk management activity within your area led from the top, actively promoted, and delivered by branch heads and team leaders alongside support from your Directorate's Risk Champion</p>	<p>Yes/No</p>	<p>Risk management is led by the GCRB Executive Director and is an integral component of the work of the GCRB executive. All risks are assigned to an owner, and progress monitored. The risk register is reviewed by the executive team on a regular basis and at each meeting of the Board and changes analysed. The college risk registers are reviewed (on a quarterly basis) by the GCRB Finance & Resources Director and a summary considered at each meeting of the GCRB Audit and Assurance Committee.</p>	<p>Effective communication is vital to effective risk management. Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • Deputy Directors, Branch Heads and Team Leaders understand their responsibilities and are actively involved in the identification and management of risk. • the Risk Champions within your Directorate are known and utilised to support the development of your risk management approach. • all risks, once identified, are assigned to an owner who has responsibility for ensuring that the risk is managed and monitored over time. • colleagues at all levels have a clear understanding of the current risk landscape, are empowered to identify, and raise risks for discussion and emerging risks are recorded risk management is viewed as a continual learning process, good practice is shared and communicated allowing your teams to benefit from lessons learned in a project or programme. • risk is discussed as a regular part of management/senior team discussions lines of communication are clearly articulated and documented to ensure that relevant teams and colleagues are informed of further action, escalation, and the general outcome of discussions. • risk escalation routes are clearly documented, and risk discussion forms a part of formal (and informal) management and team meetings, with information communicated in both directions to ensure common understanding and feedback on risk matters.

<p>1.4 Are you assured that all staff have undertaken basic risk management training in your area and understand their role in the identification and management of risk?</p>	<p>Yes/No</p>	<p>The development needs of staff are reviewed during 1-2-1 meetings with the GCRB Executive Director. In addition, staff participate in risk workshops alongside board members.</p>	<p>Ensuring all staff have the right level of skills and training to ensure effective engagement with the risk management process is key. Everyone in the organisation has a role in helping to identify and manage risks, therefore it is essential that all staff have a basic understanding of risk management policy and process. All staff but especially those who lead risk management activity should have some risk management training to ensure a base level of knowledge of the corporate processes. Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • all staff should have at minimum completed basic training. • key staff with responsibility for risk management have undertaken further training. • risk champions have completed appropriate learning. • key staff have undertaken equivalent training from external training providers. • lessons learned exercises are undertaken where appropriate to learn from for example perceived failures (e.g., an unforeseen risk or a crystallised risk which turned out more damaging than expected) and instances where risks have been managed well, to see whether there is anything to be gained by repeating effective techniques elsewhere.
<p>1.5 Do you regularly review your key risks (including cyber risks and threats), record them on a risk register or equivalent which is compliant with risk management guidance, and do you receive reports on the management of those key risks and controls/mitigating actions?</p>	<p>Yes/No</p>	<p>The risks are recorded in the GCRB risk register and reported to each meeting of the Board. Management of each risk is outlined in the Risk Management Action Plans.</p>	<p>Good risk management means documenting and assessing identified risks, implementing controls and actions to reduce risks to within agreed levels. Risk documentation must be reviewed regularly to ensure that appropriate action is being taken and progress documented. Risk Registers should be a dynamic means of recording risks, reporting on risks should include analysis and ask key questions of risk owners – it should not always be a review of the risk register. Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • recording risks on an appropriate risk register held a directorate/divisional/project/branch level and in compliance with SG guidance. • processes which utilise risk register detail and the knowledge of wider outside influences to support your understanding of the wider risk landscape and help to recognise current pressures across a project or programme. • routinely looking across your risk landscape and perform deep dives on key risks. • risks form a part of regular management discussions with controls, actions, target scores and dates scrutinised, preferably using a form of reporting other than the risk register to summarise risks or drive focus on key aspects of the risk register and focus management attention. • processes in place to escalate key risks ensuring effective communication, increasing awareness of the risk, and highlighting where more senior supportive action is needed. • lines of communication to ensure that relevant teams and colleagues are informed of further action, escalation, and the general outcome of discussions.

<p>1.6 Have you articulated your appetite to key risks, and do you use this to help identify the extent to which you need to address your risks?</p>	<p>Yes/No</p>	<p>The risk appetite is determined by the Board and recorded in the risk register alongside each risk. The risk appetite is also set out in the Risk Management Action Plans.</p>	<p>Your risk appetite should reflect the level of risk that you are prepared to accept (and not accept) for different types of risk to achieve your objectives. Ensuring you understand your appetite for risk is essential to helping you prioritise risk mitigations, and therefore resources, on those risks outside of your agreed acceptable limits. Risk appetite should be considered within the wider context of your Directorate and DG to ensure that your approach is appropriate. Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • having clearly articulated risk appetite statements/or equivalent for the most appropriate categories of risk either within your division's projects, programmes or at directorate level. • having clear definitions that provide lower-level examples to clarify meaning for use during day-to-day processes and procedures. This can help guide and advise staff on what is expected of them as part of a programme. For example, when staff should avoid actions or risks, when they should not allow certain things to happen and where people should look to take more risk. • having effective measures that can actively monitor performance against the appetite definitions as well as the overall statements. This can be taken from appropriate IT and other systems to support the risk management processes, such as financial information, people information, consultation information etc. All forms of measurement need to be appropriate to the relevant environment. • using target scoring within your risk register to ensure you risk appetite is reflected in the register, supporting effective discussion when current scores are beyond the target/risk appetite and when risks are close/proximate.
<p>1.7 Do you have a Business Continuity Plan covering your business area which has been reviewed and updated and exercised in the last year?</p>	<p>Yes/No (Limited to risk)</p>	<p>Business continuity is a critical issue for the region but a lower risk for GCRB (as an entity). Reliance is placed upon the assigned colleges having individual systems, and processes, to ensure business continuity.</p>	<p>Every Division should either have a separate Business Continuity Plan in place or be covered within its Directorate Business Continuity Plan. Plans should be regularly reviewed and updated and should be exercised at least annually (to allow for changes in personnel, responsibilities, priorities, working practices, processes, and procedures and in the external and internal context; and to apply lessons learned). The plan should describe how essential business across the Division would carry on in the event of losing staff, building access or corporate systems such as ICT. These should consider situations where many staff are working from home and ensure robust communication and incident management arrangements are in place (e.g., sign up to GroupCall as well as local business area-specific arrangements). Exercise scenarios should test these arrangements.</p>

<p>1.8 Do you have disaster recovery plans/arrangements in place for the event of the loss of key systems (including corporate ICT systems and line of business applications) upon which your and/or other operations depend?</p>	<p>Yes/No (Limited to risk)</p>	<p>Disaster recovery is a crucial issue for the region but a lower risk for GCRB (as an entity). Reliance is placed upon the assigned colleges having local systems and processes to ensure recovery from disaster. The internal audit plan (2021-22) included a review of the regional arrangements for disaster recovery.</p>	<p>Local response to the possible loss of corporate functions and resources (e.g., accommodation, SCOTS, SEAS, eRDM, e-HR, MiCase, line of business applications) might be considered in the context of divisional risk management, incident management and business continuity processes and procedures. Where local systems are in operation, including but not exclusively ICT systems, the business area has a responsibility to ensure that plans are in place for business continuity and for recovery e.g., back-up data to ensure that services can be fully restored. Business areas with staff in non-main buildings may have local arrangements in place in the event of loss of key facilities and resources. Your recovery plans/arrangements should be tested regularly to ensure they are fit for purpose and meet your needs in the event of a loss or continuity event; your level of confidence should reflect the extent to which you have tested your plans and updated them accordingly.</p>
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2. Business Planning

<p>2.1 Do you have clear business objectives relating to the high priority business objectives of your division (linked to National Performance Outcomes and where appropriate the Programme for Government) and do they relate to those articulated within your Directorate business plan?</p>	<p>Yes/No</p>	<p>The Board launched its Strategic Plan for 2017-2022 in October 2017. GCRB continues to develop its strategic, and operational plan, which includes the specific targets to deliver its ambitions. The strategic objectives will be further developed in conjunction with the future strategic direction and organisational structure.</p>	<p>You should have clear business objectives which are linked to key National Outcomes as outlined in the National Performance Framework and where appropriate the Programme for Government as early as possible in the process so that appropriate advice can be provided. Business plans should be refreshed on a one-year cycle but should include indications of how the business plan will develop over the following two years. Business Plans should also inform risk management information. Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • your business objectives/SMART targets are reflected and documented in the Divisional Plan and via staff performance appraisal forms at all levels as appropriate. • plans provide a clear link (golden thread) to your Directorate’s Plan and provide a clear set of priorities
<p>2.2 Have your objectives been translated into short, medium and long term measurable targets of both Business-as-Usual service delivery (e.g. FOI performance) and Scottish Government priorities (e.g. Programme for Government deliverables, against which performance and progress are measured)?</p>	<p>Yes/No</p>	<p>The activity plan for 2023-24 has been approved by GCRB. These provide the key priorities for the next twelve months and sit within the longer-term regional strategic aims and goals (2023-26).</p>	<p>New initiatives or spend, or changed systems should normally be discussed with Finance, Procurement and Internal Audit colleagues before proposals are finalised. For change initiatives managed as projects or programmes, section 3 (major investment) or 4 (projects) should be completed. The approaches and methodologies toolkit provides some guidance on the difference between Business as Usual and projects. In terms of undertaking change, the Improvement Framework is one of the main mechanisms underpinning the Scottish Government’s approach to Public Service Reform.</p>

<p>2.3 Are there clear plans for how your division will contribute to Directorate improvements in their performance – in keeping with the vision and values of In the Service of Scotland?</p>	<p>Yes/No</p>	<p>The targets within the Regional Outcome Agreement were modified for 2022-23 in response to the impact of Covid-19. The outcome agreement for 2023-24 has been developed in line with the guidance issued by SFC. These outcomes, together with other actions, such as the regional programme for action deliver the requirements set out within the Ministerial letter of guidance.</p>	<p>This question seeks to find out if the relationship between inputs, outputs and outcomes is being applied in developing business and staff performance measures. Our vision - 'In the Service of Scotland' - provides the blueprint for how to successfully operate in an uncertain and evolving world.</p> <p>Additionally, guidance on Performance Management is available on the intranet.</p>
<p>2.4 Do you regularly receive timely, relevant, and reliable reports on progress and performance against key indicators and targets alongside your risk information and take corrective action where necessary?</p>	<p>Yes/No</p>	<p>Regular progress reports are reported to the Performance and Resources Committee on a range of financial, performance, assurance, and governance matters.</p>	<p>This could take the form of regular reports prepared for consideration at progress meetings or updates provided in the context of regular meetings with managers. Corrective action might involve the reprioritisation/reallocation of resources (budgets and staff) and the reordering of key business priorities.</p>
<p>2.5 Does your business plan inform your financial, people, and operational plans and prioritisation?</p>	<p>Yes/No</p>	<p>The activity plan sets out the objectives and responsibilities for GCRB in 2023-24.</p>	<p>This could be demonstrated whereby the business plan is used as a reference document when considering new requests that come in to identify opportunity cost and prioritisation advice. There should be a connection between the items in the business plan and assumptions for finance, people and operational decision making – whereby delivery identified within the business plan has resource allocated within financial and people plans, and operational plans about where people are deployed accommodate the deliverables and schedule within the business plans about where people are deployed accommodate the deliverables and schedule within the business plan.</p>

3. Major Investment

<p>3.1 Has your area been responsible for the initiation or delivery of one or more major investment projects during the past financial year? (If not, please ignore the other questions in this section)</p>	<p>Yes/No</p>	<p>There haven't been any Major Investment Projects (>£5m) within the Glasgow colleges region since GCRB achieved fully fundable operational status.</p>	<p>Major investment projects are defined in the Major Investment Projects section of the Scottish Public Finance Manual (SPFM) but can also be defined as initiatives:</p> <ul style="list-style-type: none"> • have a total anticipated whole-life (capital or revenue) cost of £5 million plus inclusive of fees and VAT or is above your delegated authority limits or • could create pressures leading to a potential overspending on portfolio budgets or • would entail contractual commitments to significant levels of spending in future years for which plans have not been set or • could set a potentially expensive precedent or • will be challenging to deliver within existing resources and capability and/or • represents a material level of expenditure and/or • will have a material ongoing financial impact or • is novel, and/or contentious and/or complex, or • could impact on the delivery of a Programme for Government commitment or • requires primary legislation. <p>All Major Investment Projects must adhere to the guidance in the SPFM, and its key principles should be adopted in relation to all investment projects.</p>
<p>3.2 Do/did your project's governance arrangements align with the Scottish Government's strategic and sector specific governance procedures?</p>	<p>Yes/No</p>	<p>Not applicable.</p>	<p>Relevant procedures include the following:</p> <ul style="list-style-type: none"> • declaring all new major investments to the Portfolio, Programme and Project Assurance Hub by means of the submission of a completion of a Risk Potential Assessment form (see question 3.3) • issuing the SRO (Senior Responsible Owner) with an appointment letter, confirming their responsibilities and the aims, objectives, timescales and funding arrangements for the project • putting arrangements in place to address each of the SG's Programme and Project Management (PPM) Principles. • for construction and infrastructure projects, complying with the guidance in the Client Guide to Construction Projects. Further guidance and support is available from the Scottish Government's Construction Procurement Policy Unit • for IT and digitally enabled projects, registering the project with the Digital Assurance Office and complying with the Technology Assurance Framework; including compliance with the Digital First Service Standard for new digital public services and Scottish Government corporate systems.

<p>3.3 Have you assessed your project(s) in line with the SG's assurance procedures and engaged with the appropriate assurance process?</p>	<p>Yes/No</p>	<p>Not applicable.</p>	<p>Relevant procedures include the following:</p> <ul style="list-style-type: none"> • submitting the completed Risk Potential Assessment to the SG's Portfolio, Programme and Project Assurance Hub for review of your project's assurance needs • actively engaging with corporate assurance providers, taking advice on board, and promptly acting on review recommendations • major infrastructure projects over £20 million in value, or of critical importance/unusual scale or nature to the procuring organisation, or revenue funded, or procured through competitive dialogue, may require Key Stage Reviews (KSRs) during key procurement stages - KSRs are undertaken by the Scottish Futures Trust.
<p>3.4 Do you have an up-to-date case for change (e.g., business case) demonstrating continued strategic alignment, viability and value added, and providing business justification for each project?</p>	<p>Yes/No</p>	<p>Not applicable.</p>	<p>You must be able to demonstrate the on-going justification of the need for your project and should regularly review the case for change to ensure its currency. Your business case should encompass relevant data from impact assessments, benefit measures, delivery approaches and optimism bias to allow a proportionate evaluation.</p> <p>For projects including a procurement element, you must also be able to demonstrate compliance with the Procurement Section of the SPFM.</p> <p>For construction and/or an infrastructure project, you must be able to demonstrate compliance with Client Guide to Construction Projects. Further guidance and support is available from the Scottish Government's Construction Procurement Policy Unit.</p> <p>For property requirements, you must be able to demonstrate compliance with the Property Section of the SPFM. Further guidance and support is available from Property and Construction Division who should be contacted as early as possible in the process.</p>

<p>3.5. Have you assessed your capability and capacity to deliver your project(s) and are you aware of when you need specialist resources and how to secure the specialist resource?</p>	<p>Yes/No</p>	<p>Not applicable.</p>	<p>The SRO (Senior Responsible Owner) must be appointed at the earliest possible stage of the project. Clear roles and responsibilities should be assigned and levels of delegated authority should be clearly identified and agreed. These should be documented in formal letters of appointment between the Investment Decision Maker and the SRO and between the SRO and various post holders within the Project Management Structure.</p> <p>You should ensure that people appointed to positions within the project’s governance and management structure have the skills, experience, and knowledge necessary to fulfil their role, using existing performance management and PLP arrangements in accordance with question 8.1.</p> <p>All major projects should have undertaken a PPM Maturity Self-Assessment, and these should be reviewed periodically.</p> <p>You should have engaged with relevant professions or cross-functional teams in the planning and scoping stages of your project to ensure they can help inform opportunities and risk assessments at the earliest opportunity to maximise successful outcomes. For example, have you engaged with the following for advice and guidance:</p> <ul style="list-style-type: none"> • Finance Business Partners on funding, budgetary or grant management considerations • the Scottish Procurement and Commercial Directorate on driving commercial and sustainable outcomes through procurement, commercial and/or property projects • Digital DATS on digital and agile skills and approaches • People Directorate on HR considerations • Economists, Legal, etc as required <p>Internal and external specialist resources required for the successful delivery of the project should be identified and secured at planning stage. For consultants, you must comply with the Scottish Government Consultancy Procedures in accordance with COA question 7.5.</p>
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<p>3.6 Have you put all necessary arrangements in place to assess the realisation of benefits and capture lessons from the delivery of your project(s)?</p>	<p>Yes/No</p>	<p>Not applicable.</p>	<p>Necessary arrangements include:</p> <ul style="list-style-type: none"> • ensuring that benefits are identified, plans for the realisation of benefits are put in place, and delivery of benefits is measured to demonstrate that the intended return on investment is being achieved. The IPA has published a "Guide on Effective Benefits Management in Major Projects" • capturing lessons during the project lifecycle and sharing as appropriate. The Lessons Toolkit provides some guidance on how to capture lessons • formal contract management arrangements should be put in place, where appropriate including the identified benefits, and implementing the SG's contract management handbook guidance including recording, monitoring, and reporting KPIs <p>Ensuring that:</p> <ul style="list-style-type: none"> • carrying out a Post Project Review to establish how well the project was managed and benefits realised is carried out (Gate 5 Review – Operations Review and Benefits Realisation). • post Implementation Reviews (also known as Post Occupancy Reviews for construction projects) to establish if the original project objectives are being achieved are carried out. This review is likely to be repeated all feedback is used to inform future project delivery.
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4. Project Management

<p>4.1 Has your area been responsible for delivering one or more projects - other than major investment projects – during the past financial year?</p>	<p>Yes/No</p>	<p>The Programme for Action 2022-23 (and 2023-24) incorporates projects that are based upon the principles of best value and effective project management.</p>	<p>This section covers all projects and investments not covered by the SPFM definition of a major investment project, including digital, business transformation, infrastructure and/or new or changing policy or legislative programmes.</p> <p>The Programme and Project Management Centre of Expertise (PPM-CoE) library of support provides a range of guidance and support to help you provide a proportionate approach to project delivery.</p>
<p>4.2 Did/do your project's governance arrangements align with the Scottish Government's strategic and sector specific procedures?</p>	<p>Yes/No</p>	<p>The projects within the Programme for Action are aligned to the Regional Outcome Agreement 2022-23 (and 2023-24) and aim to deliver aspects of the Ministerial Letter of Guidance (e.g., services for care experienced learners and supporting mental health). Progress is reported through the committees and board of GCRB.</p>	<p>Projects should take a proportionate approach to employing an enabling governance regime based on the principles contained within the major project section of the SPFM. Scottish Government's Principles for Programme and Project Management set out a framework of activities that should be embedded to enable and control projects.</p>
<p>4.3 Have you assessed your project(s) in line with the Scottish Government's assurance procedures and engaged with the appropriate assurance process?</p>	<p>Yes/No Partially</p>	<p>The Risk Potential Assessment Form has been considered and it provides a useful checklist. However, the projects (within the Programme for Action) are relatively small, and the Assessment Form is too detailed.</p>	<p>Relevant proportionate procedures include the following options:</p> <ul style="list-style-type: none"> • completing the Risk Potential Assessment Forms to determine the potential complexity and risk of your project(s) and submitting to the SG's Portfolio, Programme and Project Assurance Hub • completing the Risk Potential Assessment Forms to determine the potential complexity and risk of your project(s) • submitting the completed RPA to the SG's Portfolio, Programme and Project Assurance Hub • engaging in peer review of your projects or aspects of it • registering the project with the Digital Assurance Office and complying with the Technology Assurance Framework; including compliance with the Digital First Service Standard for new digital public services and Scottish Government corporate system

<p>4.4 Do you have an up-to-date case for change (e.g. business case) demonstrating continued strategic alignment, viability and value added, and providing business justification for each project?</p>	<p>Yes/No</p>	<p>For each project, within the Programme for Action, there are documents which set out the project outcomes and benefits.</p> <p>The documentation, relating to the Programme for Action, was reviewed as part of the Internal Audit programme for 2021-22.</p>	<p>All projects should articulate an accurate and up-to-date justification, proportionate to the size of the investment. The five cases of the UKG's Treasury Model should be identifiable though the document may vary in size and complexity.</p>
<p>4.5 Have you assessed your capability and capacity to deliver your project(s) and are you aware of when you need specialist resources and how to secure the specialist resource?</p>	<p>Yes/No</p>	<p>Delivery of the projects was only feasible with the allocation of resources. GCRB allocated £419k for the financial year 2022-23 and £445k for 2023-24. The projects are overseen by the Executive Director, supported by colleagues and external expertise (e.g. APUC) as appropriate.</p>	<p>Projects should not be entered into without a viable route to the appropriate capacity and capability to deliver in line with the Management Case of the above the model.</p> <p>All projects and project areas are encouraged to undertake a regular PPM Maturity Assessment and plan activities required to close any gap between actual and desired/targeted PPM maturity.</p>
<p>4.6 Have you put all necessary arrangements in place to assess the realisation of benefits and capture lessons from the delivery of your project(s)?</p>	<p>Yes/No</p>	<p>The projects (within the Programme for Action) include performance measures and project outcomes that enable the benefits to be captured and outcomes measured.</p>	<p><u>Benefits</u> should be specifically described and measurements applied, and then actively managed to ensure the purpose of the investment can be adequately justified before and during delivery, then measured and assessed post-project, and maximum value can be achieved from the investment.</p> <p>Projects are learning organisations and they should put proportionate arrangements in place to identify and gather knowledge in order to improve their delivery and the delivery of other projects across the SG.</p>

5. Financial Management

<p>5.1 Do you ensure that a documented business case has been prepared for all policy proposals and do you ensure that your Finance Business Partner (or equivalent) and, as necessary, Scottish Procurement and Property Directorate SPPD and Internal Audit and Assurance Directorate is involved at the earliest possible stage in its preparation where there are resource, control, procurement, property or other finance related implications and that they are kept informed of developments?</p>	<p>Yes/No</p>	<p>The organisational structure ensures that appropriate financial resource is available to GCRB. The post of Finance and Resources Director was created in 2017 to enable the Board to deliver the requirements of fully fundable body status. GCRB also benefits from advice and support from others, for example, SFC, external/internal auditors and APUC.</p>	<p>Finance should also be consulted on any novel or contentious spending proposal, in line with the AO template process: Financial accountability and assurance and any matter which includes issues of financial propriety and regularity. The need to consult Finance might also be included in induction material and local desk instructions. We recommend that the relevant UK guidance such as the Green Book is also consulted as part of any policy proposal alongside the SG approach to Risk Management.</p> <p>Where appropriate, further guidance and support on property matters is available from Property and Construction Division who should be contacted as early as possible in the process.</p>
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<p>5.2 Do you have procedural instructions, cleared with Finance, about how financial matters are handled within the area, including guidance to ensure that proper and accurate accounting records are maintained and entries in them are properly authorised? Are processes in place for regular monitoring of compliance with these instructions?</p>	<p>Yes/No</p>	<p>Yes, GCRB approved its original financial procedures in March 2017 and these have been updated on a regular basis.</p>	<p>Local desk instructions should be drawn, as appropriate, from the key principles of the SPFM. Instructions should be in place covering the arrangements for entering into commitments and for approving and processing the resultant payments, including VAT – and ensuring adequate separation of duties. This may also cover other matters such as delegated authorities, budget monitoring procedures and the requirement to consult Finance on all proposals that may have resource or other finance related implications.</p> <p>Monitoring of compliance should be supported by regular management checks and the consideration of financial matters at regular meetings with your managers. The response to this question needs to reflect both the provision of information needed for accounting purposes (e.g., the proper and timely entry of data into SEAS and/or EASEbuy) and for cash management purposes. The response should also take into account the controls in place within your area to ensure that only authorised personnel have access to the SEAS system.</p> <p>(Guidance on SEAS and EASEbuy is available on the intranet.)</p>
<p>5.3 Do you ensure that all staff that have budgetary responsibility have written delegated authority and the appropriate skills and training to discharge their responsibilities for managing public money?</p>	<p>Yes/No</p>	<p>The Board has a scheme of delegation with approval limits set for the Board, Chair and Executive Director.</p> <p>The scheme of delegation was reviewed by the Board in 2021 with arrangements in place to ensure that decisions can be taken at the most appropriate level.</p>	<p>Delegated financial authority (i.e., where members of your staff have full responsibility for budgets and take decisions without having to refer upwards) will not be appropriate in many divisions but where it is you should provide details of the broad arrangements e.g., set out in desk instructions, financial responsibility statements. This is separate from Delegated Purchasing Authority (DPA). The authority required to make and authorise payments etc. within SEAS and the authority to purchase in EASEbuy are also separate authorities.</p> <p>(General guidance on Delegated Authority is available in the SPFM. Guidance on the Scheme of Delegation is available on the Intranet.)</p> <p>(Guidance on Budget and Financial Management is available on the Intranet under Financial Accountability and Assurance and Pathways Digital Learning Platform.)</p>

<p>5.4 Is there adequate separation of duties where required and are staff with these duties adequately trained to discharge their responsibilities in that regard and how do you ensure that this is achieved?</p>	<p>Yes/No</p>	<p>Duties are segregated as far as is reasonably practicable given the size of GCRB.</p> <p>GCRB's banking administration is performed by SFC staff and is subject to SFC protocols underpinned by a service agreement.</p> <p>GCRB is supported by City of Glasgow College in respect of financial payments and receipts. This provides an additional level of control, and segregation of duties, to complement the internal procedures of GCRB.</p> <p>Where appropriate, GCRB uses the expertise within one of the colleges, or external advisors, as appropriate.</p> <p>The arrangements in respect of the segregation of duties are set out in the financial procedures.</p>	<p>Confidence levels will be shaped by the strength of procedures applied to activities such as authorising and processing payments and receipts or awarding grants. There may be concerns (e.g., within small units) where the rules on separation of duties cannot practically be achieved. In such circumstances the response should relate to whether the local arrangements (e.g., compensating controls) agreed with Finance are working satisfactorily.</p> <p>(The requirement for appropriate separation of duties is included in a number of sections of the SPFM, notably those covering Expenditure and Payments and Income Receivable and Receipts.) This covers all staff involved in the financial process. The level of knowledge and training should be related to the part played by the individual in the financial process. Individual duties should be covered in desk instructions. All staff with responsibility for entering into contracts, raising purchase orders, or issuing invoices etc. should have a knowledge of the rules relating to VAT and the ability to recover and or charge VAT.</p> <p>Note that this is separate from the authority required to add/amend suppliers and make and authorise payments within SEAS or to purchase within EASEbuy.</p>
<p>5.5 Do you ensure that Finance (and Property where applicable) are informed of any changes to assets as they arise and that SEAS is maintained up to date to reflect the assets held in your area?</p>	<p>Yes/No</p>	<p>Not applicable</p>	<p>Capitalised expenditure (PPE and Intangibles) must meet the approved corporate thresholds and definitions and be supported by Asset Addition forms. Any disposal of previously capitalised assets should be recorded correctly in SEAS and supported by Asset Disposal forms. Further guidance is available from your Finance Business Partner and via the Intranet. Where appropriate, further guidance and support on property matters is available from Property and Construction Division who should be contacted as early as possible in the process.</p>

<p>5.6 Do you have arrangements to ensure that all assets for which the area is responsible are properly managed and safeguarded? How do you ensure this?</p>	<p>Yes/No</p>	<p>The only assets owned by GCRB are laptop computers. These assets are recorded within a register but are not capitalised within the financial statements. The register contains details of each laptop including information such as serial numbers.</p> <p>The assigned colleges are responsible for the management arrangements in respect of the assets they own. GCRB relies upon the internal controls, and procedures, of the assigned colleges in respect of the assets they own.</p>	<p>Only assets for which the area is responsible need to be considered here. This will include those assets on a locally maintained inventory of valuable and attractive items. The response should consider safeguards such as those against unauthorised use or disposal.</p> <p>(Guidance on Property Management and Fraud is available in the SPFM.). Where appropriate, further guidance and support on property matters is available from Property and Construction Division who should be contacted as early as possible in the process.</p>
<p>5.7 Do you have effective arrangements in place to ensure that you are managing and monitoring any money due to the Scottish Government and that it is collected within reasonable timescales?</p>	<p>Yes/No</p>	<p>Not applicable as GCRB is not expected to generate income.</p>	<p>Further detail on Debt recovery can be found in the Income receivable and receipts section of the SPFM.</p> <p>Staff should be trained in local procedures/arrangements which should be reviewed and kept up to date.</p>

<p>5.8 Do you have procedures in place for timeous and effective monitoring and reviewing of financial information and budgets for which you are responsible to ensure that central finance deadlines are met?</p>	<p>Yes/No</p>	<p>The financial information, and budgets, of GCRB are monitored monthly and a report prepared for each meeting of the Performance & Resources Committee.</p> <p>The Finance & Resources Director reviews the financial reports and returns of the assigned colleges.</p>	<p>The response should reflect the following:</p> <ul style="list-style-type: none"> • measures to ensure that financial systems contain accurate and up to date information • measures to monitor the security of financial information • local arrangements for monitoring and reviewing operating costs and programme budgets • measures should include regular management checks. Arrangements for reviewing budgets should be consistent with re-profiling information returned to Finance. (Guidance on Budget and Financial Management is available on the Intranet and the Learning Portal)
<p>5.9 Do you have procedures in place to ensure that budgets are reviewed during the year and that budget transfers are completed and authorised in line with corporate finance deadlines?</p>	<p>Yes/No</p>	<p>The GCRB budget is relatively small, both in the size of the non-staff costs and the number of transactions. The Executive Director, and Finance & Resources Director, review the budget, and obtain the requisite approval as appropriate.</p>	<p>You will wish to consider here the mechanisms in place for communicating budgetary information both at the beginning of the year and changes made in-year whether at the time of formal monthly or quarterly reviews or at other times. This would also cover the transfer of funds between one area and another or between the centre and your area.</p>

<p>5.10 Do you regularly review internal financial reports which report actual against budget outturn and discuss progress with your director or equivalent? How do you ensure this is achieved in line with corporate finance deadlines and what action is taken following financial review to ensure a balanced budget is achieved?</p>	<p>Yes/No</p>	<p>The GCRB Budget is reviewed on a regular basis and a revised forecast outturn provided to each meeting of the Performance & Resources Committee.</p> <p>Financial Forecast Returns (for both GCRB and the consolidated region) are reported to the Scottish Funding Council on a regular basis (most recently in June 2023). These returns are also reported to, and considered by, the Performance and Resources Committee.</p>	<p>The review of the regular financial reports needs to take account of both forecast outturn positions and year-to-date actual costs against profiled budget spend.</p>
<p>5.11 Do you ensure that that the Subsidy Control Unit is consulted at the earliest possible stage on all proposals that may have subsidy implications?</p>	<p>Yes/No</p>	<p>GCRB would consult with the Subsidy Control Unit if we became aware of circumstances that required it do so.</p>	<p>Guidance on Subsidy Control procedures is included in the SPFM. Detailed guidance on Funding and Subsidy Control during the coronavirus are available on the Intranet. Further detailed guidance is available from the Subsidy Control Team.</p>
<p>5.12 Do you ensure that any grant proposals and payments follow the relevant guidance in the SPFM and internal guidance?</p>	<p>Yes/No</p>	<p>GCRB follows the SPFM, and conditions of grant, in respect of the receipt of Grant in Aid it receives and the way it disburses grant to the assigned colleges.</p>	<p>The section of the SPFM on Grant and Grant in Aid includes references to checklists covering the grant proposal, application and assessment processes and a Model Offer Grant Letter document. SG Grant Management guidance can be found on the Intranet.</p>

<p>5.13 Do you ensure that any grants awarded are linked to the National Outcomes as outlined in the National Performance Framework and where applicable any Programme for Government commitments via the Model Offer Agreement, including the contribution the grant is expected to make in achieving these outcomes including how they will be monitored and evaluated?</p>	<p>Yes/No</p>	<p>The allocation of grant (to the assigned colleges) is conditional upon the achievement of the outcomes set out in the Regional Outcome Agreement.</p> <p>Achievement of these outcomes is monitored on a regular basis, including reports to each meeting of the Performance and Resources Committee.</p> <p>The annual evaluation of the Regional Outcome Agreement 2022-23 takes place in autumn 2023 and is submitted to the Scottish Funding Council at the end of October 2023.</p>	<p>The Model Offer letter should detail the specific outcomes the grant is planning to achieve, and business areas should consider (where appropriate) how it will contribute to other key policies and initiatives as detailed in local guidance – guidance on grant making can be found on the intranet.</p> <p>This should include what public spending supports, what this aims to achieve, the contribution it is expected to make to National Outcomes and evidence for this, how plans are being delivered, and the impact this is having.</p>
<p>5.14 Do you have confidence that all of your staff who are involved in the management of grants have the skills and training to allow them to manage their grants effectively?</p>	<p>Yes/No</p>	<p>Appropriate training is available and considered in 1-2-1 meetings between the Executive Director and Finance & Resources Director.</p>	<p>Ensuring key staff have the right level of skills and training to ensure effective engagement with the grant management process is key. Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • staff should complete the Grants Process Training available on Pathways • staff regularly refer to the grants guidance on the intranet before commencing any grant award • staff involved in grant management have at minimum undertaken the SG Due Diligence-Grants Process eLearning on Pathways • DG Grant managers are engaged with the Grants Managers network on Yammer your grant managers are actively sharing lessons learned within the business area from experience

5.15 Do you have procedures in place to monitor any Losses, Special Payments and Gifts in year?	Yes/No	Procedures are in place but there have not been any losses, special payments, or gifts in 2022-23.	Losses, Special Payments, and Gifts should be disclosed each year. The SPFM includes guidance on Losses and Special Payments and Gifts giving guidance on the various types of Losses, special payments and gifts and the approval process. You should ensure the guidance is followed to correctly report any of these transactions.
5.16 Do you have year-end procedures in place to ensure all Annual Accounts returns are completed in a timely and accurate manner?	Yes/No	The GCRB Finance & Resources Director works in conjunction with finance colleagues (of the assigned colleges) to ensure that the annual accounts returns are submitted to SFC in accordance with the relevant guidance and Accounts Direction.	<p>There are various returns due to finance as part of the annual accounts process. You should have procedures in place to ensure that information requested can be provided to Finance in an accurate and timely manner. Information requested will be used to ensure income and expenditure are recorded in the appropriate financial year and that any assets or liabilities of the Scottish Government are reviewed and appropriately accounted for. This includes consideration of committed and contingent balances (Contingent Liabilities, contingent assets), indemnities and guarantees.</p> <p>Confidence levels can be shaped by:</p> <ul style="list-style-type: none"> • having an embedded finance team or person who undertakes these key processes for your area • ensuring that those staff have the appropriate qualifications/training to undertake this activity • the team or staff member has established clear links with the relevant finance team/FBP etc.

6. Fraud

<p>6.1 Are operational managers and all members of staff within your area aware of their responsibilities regarding the prevention and detection of fraud (including Cyber Fraud)?</p>	<p>Yes/No</p>	<p>The Anti-Fraud Policy and Anti-Bribery policies were originally approved by the Board in 2017. These policies were reviewed (by the Executive) in September 2023 and the Audit & Assurance Committee in October 2023.</p>	<p>Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • awareness of the relevant guidance in the section on Fraud in the SPFM which might be brought to the attention of staff periodically and other relevant local guidance – the Scottish Government (SG) has a comprehensive guide on the intranet • the linking of induction materials to the relevant internal guidance on fraud prevention – there is a comprehensive guide on the intranet • within the SG ensuring that staff have undertaken relevant civil service learning on fraud prevention for staff and managers accessible via Civil Service Learning • established Fraud Management Procedures (linked to a Counter Fraud Management Strategy) documented and accessible to staff • fraud being appropriately and systematically recorded and reported to Governance and Risk where applicable and the relevant Audit/Assurance Committee
<p>6.2 Have you had any cases of fraud or suspected fraud within your area in the last year?</p>	<p>Yes/No</p>	<p>There have not been any instances of fraud within GCRB in 2022-23.</p>	<p>Fraud cases and suspected fraud cases should be reported in accordance with the Scottish Government Fraud Guidance please highlight in your response if the fraud or suspected fraud was reported to the Fraud Response Team.</p> <p>Unless separate prescribed procedures are in place any suspicion of fraud (internal or external) should be reported to the SG Governance and Risk Team via email fraudresponseteam@gov.scot or the Crimestoppers Hotline 08000 15 16 28.</p>
<p>6.3 Have you identified and documented the fraud and corruption risks specific to your area, by way of fraud risk assessments, ensuring that, where needed, risks are mitigated with appropriate control activities?</p>	<p>Yes/No (Partially)</p>	<p>Fraud risks have been discussed extensively by the Audit and Assurance Committee of GCRB. However, there is not a documented assessment of fraud and corruption risks (beyond the minutes of the meetings).</p>	<p>Confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • exercises carried out to determine risk levels as per the section on Fraud within the SPFM • risk registers contain reference to fraud and corruption risks and corresponding control activity, with active monitoring of these risks • ensuring that control activities or improvement plans, are explicit in their targeting of fraud risks and gaps in assurance relating to fraud risk • fraud risks are periodically reviewed and updated in terms of increased/decreased fraud threat due to external or environmental factors affecting inherent fraud risk

<p>6.4 When new grant schemes or other spend programmes are being developed do you ensure you are considering whether fraud prevention measures need to be built into your plans, based on appropriate Fraud Risk assessments being in place?</p>	<p>Yes/No</p>	<p>There are a small number of projects within the regional programme of action and fraud is considered as part of the establishment of the projects.</p>	<p>Within grant schemes confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • awareness of the fraud procedures in place within prospective funding recipient’s business processes • ensuring appropriate due diligence checking has been undertaken on applicants to ensure they are legitimate recipients • appropriate criteria for determining eligible expenditure are in place • payment in advance of need is appropriately assessed by your finance business partner • throughout the grants process, decisions, key documentation, and evidence should be appropriately recorded to ensure an effective audit trail. This will ensure that you can evidence decisions made and support any internal or external review. You should use the audit trail checklist to ensure you have all of the appropriate documentation to support your grant <p>Within other spend confidence levels should be shaped by:</p> <ul style="list-style-type: none"> • ensuring you are in compliance with the Scottish Procurement Policy Manual <p>Unless separate prescribed procedures are in place any suspicion of fraud (internal or external) should be reported to the SG Governance and Risk Team via email fraudresponseteam@gov.scot or the Crimestoppers Hotline 08000 15 16 28.</p>
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7. Procurement

<p>7.1 Do you ensure that the Scottish Procurement and Commercial Directorate (SPCD) are consulted from the earliest possible stage on any proposals that may involve procurement activity?</p>	<p>Yes/No</p>	<p>The question is not directly applicable to GCRB due to the arrangements within the FE Sector and the Glasgow College Region. GCRB uses the specialist advice available from Advanced Procurement for Universities and Colleges (APUC) for all procurement matters.</p>	<p>Guidance on the role of the Scottish Procurement and Property Directorate (SPPD), guidance on Buying Goods, Services or Works and the Security Questionnaire is available on the intranet. The need to consult SPPD might be included in induction material and local desk instructions.</p> <p>SPPD must be consulted early on any novel or contentious spending proposal and any matter which includes issues of procurement and/or property propriety or regularity and in all instances where purchasing support will be needed from SPPD. Where appropriate, further guidance and support on property matters is available from Property and Construction Division who should be contacted as early as possible in the process.</p>
<p>7.2 Do you have sufficient staff with Delegated Purchasing Authority (DPA) to meet your business needs?</p>	<p>Yes/No</p>	<p>The question is not directly applicable. However, the GCRB scheme of delegation sets out levels of authority to enter contracts on behalf of GCRB. Only the Executive Director, and appointed deputy, has Delegated Purchasing Authority which is sufficient to meet the purchasing needs of GCRB.</p>	<p>DPA is the authority from the Director of Procurement and should on a personal basis to permit permanent SG members of staff to enter into a contract for goods, services and works and oversee the process leading up to and including the award of a contract and active management of the contract after award. This is separate from financial authority and the authority to make purchases on EASEbuy.</p> <p>Please confirm how many staff in your area have DPA and if the number does meet your business needs.</p> <p>(Guidance on DPA is available the intranet.)</p>
<p>7.3 Do you have contracts in place for all purchases of goods, services and works in your division whether bespoke contracts for your area or corporate contracts available for use across the Scottish Government?</p>	<p>Yes/No</p>	<p>Expenditure on non-staff costs is relatively small for GCRB. Bespoke contracts are implemented with advice from APUC. For routine expenditure, for example, stationery/equipment, GCRB uses the corporate contracts available to the college sector/Scottish Government.</p>	<p>Divisions should understand if their procurement spend is covered by contract and should be aware of the Scottish Government contract register.</p>

<p>7.4 Is all procurement activity within your area undertaken in accordance with the Procurement Policy Manual and all policy initiatives announced in Scottish Procurement Policy Notes (SPPNs) issued by the Scottish Procurement and Property Directorate?</p>	<p>Yes/No</p>	<p>GCRB aims to meet the requirements of the Procurement Policy Manual in full. GCRB makes a small number of purchases each year.</p>	<p>Evidence should be provided by staff with DPA to assure Division Heads that all procurement activity has been conducted with the Procurement Policy Manual. Specific guidance on the operation of the electronic Purchasing Card and the EASEbuy System is available for staff making purchases using ePC. Does your business area have a system in place to ensure staff are aware of the latest and any other significant Scottish Public Procurement Notes SPPN's (Cyber Security, Climate Change)?</p>
<p>7.5 Does your area's use of external consultants comply with the Scottish Government Consultancy Procedures? This includes using the consultancy account codes on the Purchase Orders that are created in the purchasing system.</p>	<p>Yes/No</p>	<p>On occasions, GCRB uses external consultants for specialist services (e.g., legal advice). However, the use of consultants is minimal.</p>	<p>Expenditure for contracts for consultancy below £10,000 in value need to be approved at deputy director level. Expenditure for consultancy contracts between £10,000 and £50,000 need to be approved at director general level. Above £50,000 submissions for approval must be endorsed by the relevant director general and expenditure must be approved by the Cabinet Secretary for Finance and Economy. If there have been no such cases during the period, then please provide a nil response.</p> <p>Consultancy expenditure must be coded against the account codes stated in the Consultancy Procedures.</p> <p>Management checks on consultancy expenditure on SEAS should be carried out to ensure approval was sought at the appropriate approval level prior to purchase.</p>

7.6 Is the number of staff authorised and trained to act as purchasing system requisitioners and approvers consistent with your division's needs?	Yes/ No	The Executive Assistant is trained to use the on-line purchasing system. This is consistent with GCRB's needs. In the event of the Executive Assistant being unavailable, GCRB will seek the assistance of staff within City of Glasgow College.	Staff who are authorised as purchasing system requisitioners and approver need to recognise the importance on the financial information being entered correctly. The amount of knowledge and training does, of course, need to be related to the part played by the individual in the financial process. Individual duties might be covered in desk instructions. Details of available training are provided on the EASEbuy training page.
7.7 Do you ensure that staff with electronic Purchasing Cards (ePCs) are fully aware of their responsibilities to monitor compliance and meet the ePC policy?	Yes/ No	Not applicable. GCRB does not use electronic Purchasing Cards.	Monitoring of compliance might be achieved by regular management checks and the consideration of financial matters at regular meetings with your managers. (Guidance on ePC is available on the Internet.)
7.8 Do you ensure that staff are complying with the prompt payment of suppliers to meet the 10-day payment commitment?	Yes/ No	Payments are processed by City of Glasgow College on behalf of GCRB. The average time taken to pay suppliers in 2022-23 exceeds the 10-day payment target.	Relevant guidance regarding the prompt payment of suppliers policy must be brought to the attention of staff periodically and/or in reviewing training requirements.
7.9 Do you have in place appropriate arrangements in your area to ensure effective contract management enabling delivery of both technical and commercial requirements?	Yes/ No	Arrangements are in place for monitoring in accordance with the performance outcomes set out in each contract.	Staff managing contracts should have the knowledge and skills to deliver both the technical and commercial conditions of the contract. Staff can seek guidance or arrange for Contract Management services to be delivered by the SPCD Contract Management Team. Additional guidance is also available on the Procurement Journey In addition, Staff responsible for construction projects should be aware of the guidance provided within the Client Guide to Construction Projects and can seek guidance from the CPPU Team.

8. Human Resources

<p>8.1 Do you have, and regularly update, workforce plans linked to resourcing plans that enable you to match resources to priorities and affordability and have they contributed to increased diversity and inclusion?</p>	<p>Yes/No</p>	<p>The workforce plan, and organisational structure, was agreed by the Board in October 2017. The organisational structure was reviewed by the Board in October 2018.</p> <p>An additional post of Project Manager (Environment and Sustainability) was approved by the Board in 2020-21. This was initially a two-year, fixed term post, but was extended by a further year to 31 July 2023.</p>	<p>In the Service of Scotland sets our vision and values, and the context for people management and development, helping to ensure we have the right people in the right place. Confidence levels will be shaped by working with your HR Business Partner on activity such as:</p> <ul style="list-style-type: none"> • regular workforce planning discussions with HR Business Partners and Finance Business Partners to monitor and manage workforce numbers and cost • keeping baselining/skills information of workforce up to date and encouraging completion of diversity data on eHR • identifying any roles/skills that are a single points of failure and establishing a response (i.e., succession planning) • adherence to corporate processes (including through the Resource Assurance Committee approvals process in FY22/23) and timescales regarding recruitment • actions to increase diversity through recruitment and succession planning (e.g., completing mandatory Inclusive Recruitment learning, Diverse Panels, and carefully considering how and where to advertise vacancies) • what evidence do you draw on to inform action, including for example: Workforce planning returns (BUD1), Directors Quarterly MI pack, Workforce Monitoring Dashboards, People and Finance DG Assurance metrics, diversity monitoring information on eHR • using the self-reflection toolkit Equality Self-reflection Guide SG Thrive for leaders and managers making people-related decisions
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<p>8.2 Do you have processes in place to develop staff and increase capability to support diverse, high performing teams?</p>	<p>Yes/No</p>	<p>The Executive Team meets on a weekly basis to consider matters of priority, risk management and forward planning. The meetings help to determine future workplans and target resources to meet need.</p> <p>The Executive Director meets with individual team members on a 1-2-1 basis to agree priorities, plans and training needs.</p>	<p>In the Service of Scotland sets our vision and values, and the context for people management and development, helping to ensure we have the right skills now and for the future. Confidence levels will be shaped by working with your HR Business Partner on activity such as:</p> <ul style="list-style-type: none"> • having personal and divisional learning/development/capability plans (including relevant professions) reflecting corporate priorities, local business needs and the diverse needs of your workforce • having high quality individual diversity objectives which contribute to building a diverse and inclusive culture, and embed D&I in business delivery • all staff involved in recruitment should have completed mandatory inclusive recruitment eLearning on Pathways. • attending quarterly all DG staff, D&I events • effective processes, including regular career conversations, for identifying and developing talent • the role line managers in SG's HR policies is well understood and the application of best People Management practice is highly valued, supported and openly recognised • adherence to corporate processes regarding performance management (i.e., monthly conversations, In Year Reviews and End Year Reviews and development discussions) • evidencing where you draw from to inform positive action, e.g.: corporate guidance on most effective learning approaches (i.e., 70/20/10) • regularly reviewing pathways reporting to help review mandatory learning (e.g., Inclusive Culture/Inclusive Leadership and Culture/Championing an Inclusive Culture)
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<p>8.3 Are line managers at all levels skilled in managing performance and supporting the wellbeing of their staff?</p>	<p>Yes/No</p>	<p>The number of staff engaged by GCRB is small and therefore management of the number, and cost, is straightforward.</p> <p>The HR team of Glasgow Clyde College provide support and advice to GCRB. In general, the terms and conditions of GCRB staff follow those applicable to Glasgow Clyde College.</p> <p>All employees are actively involved in the running of GCRB and participate in the team meetings. The Executive Director ensures that all team members are supported in respect of their well-being.</p>	<p>In the Service of Scotland sets our vision and values, and the context for people management and development, helping to ensure a workplace culture for individuals to bring their whole selves to work, to thrive and be successful. Confidence levels will be shaped by working with your HR Business Partner on activity such as:</p> <ul style="list-style-type: none"> • ensure your teams are familiar with and following the probation policy - this includes solid objectives; induction; workplace adjustments in place where required; monthly conversations and interim/end probation reviews (access HR early where concerns arise) • having induction processes for those new to the role or grade and investing time mentoring and coaching new staff • reviewing on-time completion and recording of both the probation process (where applicable) and performance appraisals • role modelling of the Civil Service Code and inclusive leadership, including completion of mandatory learning • adhering to corporate processes regarding attendance management (in particular ensuring absences are opened and closed on the system given the pay impact), grievance (Fairness at Work) conduct and performance management (noting separate guidance for SCS and probationers) • conducting wellbeing conversations and signposting wellbeing support, promoting; the employee passport, diversity of support and opportunities • regularly review people management and leadership capability within your team and encourage continuous development • accessing toolkits and resources (available on pathways) to support and develop line management and leadership capability. • identify and take action where absence rates or reasons raise concern • having in place, and effectively assessing, meaningful diversity and inclusion objectives at all levels to support employer outcomes and Action Plans for race, disability and socio-economic background • adhering to flexible working policy and leave policy • understanding employees' individual needs using the employee passport to identify, implement and access corporate support to put in place workplace adjustments to enable everyone, particularly disabled staff, fulfil their potential by removing barriers stopping them perform their best • encouraging people to share diversity data on eHR at a business level having high diversity declaration rates and using corporate data produced to effectively advance diversity and inclusion • evidence you draw on to inform positive action, e.g. People Survey results, Directors MI pack, Diversity Packs, Attendance Management Monthly Reports
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9. Equality & Diversity

<p>9.1 Are all new, revised or strategically significant policies, activities, projects in your area assessed, in line with legislative requirements, for their impact on people with one or more of the Protected Characteristics listed in the Equality Act 2010 at the earliest possible stage in the policy development process?</p>	<p>Yes/No</p>	<p>Key delivery plans such as the Regional Outcome Agreement and the Regional Curriculum and Estates Plan were assessed with an EQIA. From September 2018, all committee/board reports have included a specific section on equality impact.</p>	<p>This question relates to the leadership responsibility under the statutory Public Sector Equality Duty (PSED), and the specific duty to assess and review policies and practices. Policy should be understood broadly to embrace the full range of policies, provisions, criteria, functions, practices, and activities undertaken by the Scottish Government. You are expected to ensure that, in line with legislative requirements, new or revised policies and practices in your area are assessed for their impact on people with one or more of the protected characteristics in the Equality Act 2010. These are age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; and sexual orientation. Going beyond statutory obligation, the First Minister and the Permanent Secretary have made clear their ambition for equality and human rights to be embedded in everything SG does.</p> <p>In terms of process, assessment would typically be done through the EQIA process. Guidance on EQIAs is available on the intranet. Relevant deputy director (or equivalent) is required to sign off on EQIAs, and in signing off they are required to ensure the impact of applying the policy has been sufficiently assessed against the three needs of the equality duty and EQIA is robust and addressing all relevant equality issues. In answering, you should be able to demonstrate that you have in place appropriate arrangements for identifying and monitoring EQIA application and for prioritisation of EQIA within policy and practice development and review.</p>
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<p>9.2 Are you confident that all staff in your division have the capacity and capability to embed equality within the policies or programmes they are working on?</p>	<p>Yes/No</p>	<p>Staff have an awareness of equality and promote this throughout their work. Additional personal development will be provided to anyone that needs this and will be discussed through 1-2-1 sessions with the Executive Director.</p>	<p>This question seeks to find out if SG staff have the capacity and capability to deliver on equality obligations. In answering this question, you should consider whether staff have had sufficient time, information, training, guidance, and support to enable that aim to be realised, considering for example if:</p> <ul style="list-style-type: none"> • they have an appropriate 'stretch' Diversity Objective • they have good awareness of equality issues; an understanding of the need for good quality impact assessment and how this relates to the development of policy or practices (evidence may include confirmation of training at induction and ongoing training and capacity building updated via appropriate continuous professional development) • they know about and use relevant sources of data such as the SG equality evidence finder and relevant employee data • they know about and engage with equality advocacy groups and that completed EQIAs evidence the use of evidence from engagement in shaping policy • for internal policy and employee-related policies/practices, they are drawing on employee lived experience and insights gathered for example through the People Survey • they have sufficient time, which is reflected in their business objectives, to consider equality matters in developing and delivery policy and/or relevant activity • they understand the need to ensure that EQIAs in the business area they have responsibility for, should be kept under review and that they are able to demonstrate that this is happening <p>Equality guidance and tools are available on the intranet. In answering, you should be able to demonstrate how you are developing staff on an ongoing basis in this area.</p>
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<p>9.3 Are you confident that any procedures in place to ensure that equality considerations are embedded into all policies, activities, projects in your area are delivering improved outcomes for people with protected characteristics?</p>	<p>Yes/No</p>	<p>GCRB meets with the equalities impact group across the three colleges. This group has been successful in providing a shared regional overview and response to equalities issues, and working to ensure that they provide meaningful, effective outcomes to guide and improve policy and practice. This is an addition to the equalities review being considered for all work which is put forward to GCRB committees and boards, to ensure that these provide opportunity for improvement by informing decisions. In addition, equalities data is captured across the region, and considered as part of the review of curriculum as well as policy and process.</p>	<p>This question relates to the extent to which policies and programmes are delivering meaningful outcomes for the people whose lives the Scottish Government is seeking to improve, which includes those with one or more protected characteristics under the Equality Act 2010.</p> <p>Specifically, EQIAs must consider impacts based on the three tests of the Public Sector Equality Duty (PSED) it is required to address:</p> <ul style="list-style-type: none"> do policies, practices or programmes contribute to reducing or eliminating discrimination for individuals with one or more protected characteristics - this means reducing disadvantage or less favourable treatment do policies, practices or programmes advance equality of opportunity for individuals with one or more protected characteristic - this means understanding and meeting diverse needs, increasing participation of underrepresented groups and, ensuring reasonable/workplace adjustments are implemented does policies, practices or programmes foster good relations between those who share a protected characteristics and those who do not - this means tackling prejudice and promoting understanding <p>In answering you should consider and reflect the evidence (both quantitative and qualitative) demonstrating improvement in your area and the narrative of how policies and programmes in your area demonstrate active due regard to all three needs of the PSED.</p>
<p>9.4 Are you confident that any schemes operated by your division for funding the work of external stakeholders delivers improved outcomes for people with protected characteristics?</p>	<p>Yes/No</p>	<p>GCRB provides funding to the three Glasgow colleges to provide services to all, including those with protected characteristics.</p> <p>The Glasgow colleges each have their own policies, procedures and initiatives designed to promote equality, diversity, and inclusivity.</p>	<p>This question relates to the extent to which funding for partners' activities and projects (or core funding for partners designated as intermediaries) aligns to statutory requirements under the Equality Act 2010. Where a private or voluntary organisation provides a 'public function' it is then subject to the general equality duty. A public function refers to activities that are carried out on behalf of the State not similar in kind to services that could be performed by private people. Public functions can also be carried out by private or voluntary organisations, for example when a private company manages a prison or when a voluntary organisation takes on responsibilities for child protection. In answering this question, you should set out how you are ensuring this is the case in addition to 9.1 and 9.3.</p>

10. Information

<p>10.1 Does your division demonstrate best practice information governance and management including compliance with relevant legislation?</p>	<p>Yes/No</p>	<p>The Audit & Assurance Committee received a detailed GDPR action plan in October 2018 and receives an update report on an annual basis. GCRB has reviewed its privacy notice and made this available via the website.</p>	<p>Have you ensured information held in assets complies with the Public Records (S) Act 2011 and the SG records management plan and policy?</p> <p>The General Data Protection Regulation and Data Protection Act 2018 came into force in May 2018. Have you:</p> <ul style="list-style-type: none"> • registered your information assets that contain personal data, and reviewed your existing assets • reviewed the legal basis for any personal data processing and especially where you are using the lawful bases of 'consent' or 'legitimate Interest' • updated any privacy notices • updated any contracts with third parties that include personal data processing • documented any personal data sharing in a data sharing agreement • conducted a Data Protection Impact Assessment (aka Privacy Impact Assessment) where required • made sure your staff know what to do if a security incident involving personal data takes place • identified any personal data processing for law enforcement purposes covered by part 3 of the Data Protection Act 2018 Guide to Law Enforcement Processing • Guide to law enforcement processing • identified any personal data being processed outside of the UK • directorates should therefore assure themselves they are confident that all information within their areas is managed appropriately and in line with current policies and procedures
<p>10.2 Are access control mechanisms in place for each system?</p>	<p>Yes/No</p>	<p>This does not take place at present but will be reviewed in conjunction with the Data Protection Officer.</p>	<p>Access control mechanisms for each system are documented by IAOs. Control Mechanisms are in place for physical access and access to information. Location of information assets are registered on the Information Asset Register. Have you:</p> <ul style="list-style-type: none"> • met with system operators to ensure that they are securely managing the systems • role based access is being managed and only authorised persons have access • backup and security patching are up to date • system incidents are being reported to you as system owner

<p>10.3 Has your Information Asset Owner been trained in the role and is this training up to date?</p>	<p>Yes/No</p>		<p>IAOs (usually Deputy Directors but certainly head of division) are responsible for ensuring that their information assets are recorded on the corporate Information Asset Register (IAR) and managed in line with data protection regulations. Guidance can be found on the IAR pages on the intranet. See guidance on "What is an Information Asset?" in the IAO Handbook. Information Asset Owner Risk management responsibilities are covered in the IAO handbook Information asset register and in the IAO training that can be booked on the intranet.</p>
<p>10.4 Do any supporting staff have an awareness of the role and responsibilities of an IAO and have they been trained in information handling?</p>	<p>Yes/No</p>	<p>GDPR training was previously provided to all staff and awareness raised in respect of staff responsibilities. The responsibilities of the Executive Director, in respect of data protection compliances, have been confirmed.</p>	<p>Staff are available and appropriately knowledgeable to discharge these roles and have undergone or are undergoing appropriate training. For core SG the SIRO is DG Organisational Development and Operations, non-core bodies will have their own SIRO.</p> <p>Guidance on mandatory roles can be found on the intranet. Mandatory eLearning packages (Data Protection and Responsible for Information) can be found on the intranet.</p> <p>Where a Deputy IAO is assisting the IAO, have they been trained and understand the role? Please see question 10.16 below. Deputy Information Asset Owner Role training is on pathways.</p>
<p>10.5 Can you confirm that information risk assessments have been carried out for all information assets and you take all required actions to safeguard your information assets and the corporate infrastructure and regularly/actively consider and manage current and emerging cyber risks and threats pertinent to your business?</p>	<p>Yes/No</p>	<p>High level risk assessments have been completed for all information assets. The risk assessments show the controls and mitigation measures.</p>	<p>IAO must ensure that their information assets are reviewed annually for necessity, and lawful basis and consider, where consent or legitimate interest is in use, that these remain proportionate. Data protection impact assessments should be reviewed for continued relevance and continued security both within SG and with suppliers if used.</p> <p>All staff should have read and understood the relevant policies and guidance (such as DPA, IT Code of Conduct, and Records Management).</p> <p>Where information assets are managed by external suppliers, IAOs should satisfy themselves that appropriate security and data handling processes set out at procurement time remain in place.</p> <p>The mandatory risk management training is now in place: Pathways has an e-learning course made up of five modules that cover the key aspects of our risk framework. This course is mandatory for all colleagues. There is a course for Band A employees and another for Band B - SCS employees.</p> <p>Information Asset Owner Risk management responsibilities are covered in the IAO handbook Information asset register and in the IAO training that can be booked on the intranet.</p>

<p>10.6 Do you have processes in place for dealing with security incidents involving data?</p>	<p>Yes/No</p>	<p>GCRB uses the services of HEFESTIS to provide a Data Protection Officer as part of a collaborative, shared service. One of the key duties of the postholder is to provide specialist support, and advice, if a data breach should occur.</p>	<p>A data breach is a breach of security leading to the accidental or unlawful destruction, loss, alteration, unauthorised disclosure of, or access to, personal data transferred, stored, or otherwise processed. Have you:</p> <ul style="list-style-type: none"> • processes to identify and report data breaches • considered reporting near misses to facilitate improvement • assessed incidents and know that a serious incident resulting in a risk to individuals may need reported with 72 hours to ICO <p>The security incident reporting tool can be found on the intranet.</p>
<p>10.7 Have you had any information security incidents involving data that occurred in your area over the past financial year that you did not record on the corporate security incident reporting tool?</p>	<p>Yes/No</p>	<p>There was one information security breach by a board member in 2022-23, which was dealt with in accordance with our procedures.</p>	<p>Incidents would relate to cases where information (both personal and non-personal) may have been accidentally exposed, lost or made unavailable regardless of whether this has resulted in harm to individuals.</p> <p>IAOs are aware of and follow the corporate process in place to report, manage and recover from information risk incidents. Lessons have been learnt, and shared, from incidents (if any). Local managers have a responsibility to ensure that staff are aware of and comply with the relevant guidance, to initiate checks where non-compliance is suspected and to monitor suppliers. Managers have a responsibility to ensure that all staff and suppliers are aware of their responsibilities to safeguard Government information. An IAO checklist for dealing with security incidents can be found the intranet.</p>
<p>10.8 Can you confirm all colleagues within your business area use the approved corporate system to store their information for the corporate record?</p>	<p>Yes/No</p>	<p>Not applicable as the approved corporate system is only available to colleagues in the Scottish Government.</p>	<p>The approved corporate system (i.e., electronic Record and Document Management system (eRDM)), is used as the approved repository for corporate information and ensures we manage it in line with the arrangements set out in our records management plan (RMP) and Information Management Strategy.</p>
<p>10.9 Do you/your Deputy Directors personally use the approved corporate system to manage information?</p>	<p>Yes/No</p>	<p>Not applicable as the approved corporate system is only available to colleagues in the Scottish Government.</p>	<p>All staff in the SG should be using the approved corporate information system (eRDM) to store their corporate business documents.</p>

10.10 Do colleagues in your business area store corporate information in unstructured storage repositories such as local or network drives?	Yes/No	All corporate information is required to be stored on the shared directory and must not be stored on personal devices.	A review of our corporate information management was published in 2021. A recommendation from this was to manage down the availability and use of unstructured information repositories, such as Public Folders and network shared drives._
10.11 Do all colleagues within your business area know of and understand any information management processes and procedures that may be specific to your business area i.e., local practices/responses to specific legislation?	Yes/No	All members of the GCRB team are aware of the information management processes relating to their area of operation.	There may be procedures which are specific in your business areas regarding how you manage your information for example some information may need to be restricted to adhere to information laws or other types of legislation. Your retention timelines may differ from the standard and enhanced restrictions may be required due to sensitivity of topic.
10.12 Are there any business processes utilised within your business area that prevent your colleagues from using our electronic corporate records and documents management system e.g., databases/GIS/Complex spreadsheets?	Yes/No	There are no business processes that prevent the use of corporate records and management systems.	Some complex applications do not function well within an Electronic and Document Management System and may need to be kept in shared drives e.g., databases/GIS information/databases or complex spreadsheets. Regular snapshots should be taken and saved into the approved corporate record management system (e.g., eRDM) as part of the corporate record.
10.13 Are all colleagues in your business area familiar with the SG Information Management Strategy?	Yes/No	The Scottish Government's corporate processes have been reviewed and contain best practice. The detail is comprehensive in nature.	One of the recommendations of the corporate review of our information management was the creation of an SG Information Management Strategy to ensure everyone in the Scottish Government understands their roles and responsibilities when managing and using information.

10.14 Can your colleagues find the relevant information quickly and easily to respond to queries or e.g., Freedom of Information requests?	Yes/No	The Board Secretary and Data Protection Officer are able to respond promptly in the event of Freedom of Information requests.	If information is being stored correctly in eRDM then the retrieval of that information is more streamlined. This would not be the case if colleagues have to search numerous unstructured data repositories e.g., shared drives, Public Folders, personal storage areas such as OneDrive.
10.15 Does your business area monitor compliance in terms of information management governance and legislation?	Yes/No	The Data Protection Officer undertakes regular review of information, and record management, to ensure compliance with legislation.	<p>Good information and record management isn't just about filing it is a requirement of the law. The following are key information laws which apply to the Scottish Government and each of us managing information and records on its behalf:</p> <ul style="list-style-type: none"> • Public Records (Scotland) Act 2011 • Data Protection Act 2018 (DPA) and General Data Protection Regulation (GDPR) <p>Freedom of Information (Scotland) Act 2002 (FOISA) and the Environmental Information (Scotland) Regulations 2004 (EIRs) Inquiries Act 2005</p>
10.16 Are all colleagues in your business area familiar with information management key roles and responsibilities?	Yes/No	GCRB has a very small executive team and this means that the segregation of responsibilities (as shown in the Scottish Government's guidance) is not possible.	<p>There are a number of key roles that should be in place to ensure adequate management of Information. More information on these roles is detailed below.</p> <ul style="list-style-type: none"> • Information Asset Owner - This is an existing role and is usually at Head of Division/Unit level. • Information Management Support Officer (IMSO) - This is also an existing role, and they are the first point of contact about guidance on the use of our electronic record and document management (eRDM) system. • Deputy Information Asset Owner (DIAO) - This is a new role which has been highly recommended to encourage, develop and maintain high standards, robust policies and procedures whilst ensuring compliance in knowledge and information management practices within divisions. They will act as a deputy to the IAO and would also provide liaison with IMSOs and the iTECS Knowledge and Information Shared Services Unit [KISS]. • DG Information Governance Officer (DG IGO) - This is a recommended new role to act on behalf of the DG to champion the Information Management (IM) agenda across the DG. • Directorate Information Governance Officer (Dir IGO) - This is a recommended new role to act on behalf of the Director to champion the Information Management (IM) agenda across the Directorate.

<p>10.17 Are all colleagues in your business area aware of the training resources available around information management and which of these are mandatory?</p>	<p>Yes/No</p>	<p>The Data Protection Officer has provides requisite training as appropriate.</p>	<p>There are a number of training resources available around information management and all colleagues should be aware of these on the intranet.</p>
<p>10.18 Do all colleagues in your business area make sure that the information they work with is processed appropriately and securely to mitigate risk?</p>	<p>Yes/No</p>	<p>All GCRB colleagues are aware of their responsibilities.</p>	<p>Information is one of the Scottish Government's most valuable assets and needs to be proportionately protected against loss or compromise. The IT security policy has been written to provide a mechanism to establish procedures to protect the confidentiality, integrity, and availability of our information. It does not in any way amend the requirements placed upon the Scottish Government by the Freedom of Information (Scotland) Act 2002 in relation to the disclosure of official information.</p> <p>Is everyone in your division aware of and follow the Scottish Government IT security policy.</p>

11. Health & Safety

11.1 Do you have an appointed and trained Health and Safety Liaison Officer?	Yes/No	The Executive Director is responsible for Health and Safety and is supported by the executive team.	Health and Safety Liaison Officers perform key health and safety functions which help managers discharge their own responsibilities. Local health and safety inductions and first point of contact for Display Screen Equipment queries.
11.2 Are all of your staff aware of the facility to request home working equipment to support Hybrid Working?	Yes/No	All members of the GCRB team are aware of the procedure for home working.	Health and safety when working from home should be used for requests. Guidance on Home Working equipment and set up is on the intranet.
11.3 Has all mandatory health and safety training been undertaken by all your staff?	Yes/No	Health and safety is available as appropriate to the responsibilities of each team member. The Scottish Government's mandatory training courses are not available to GCRB.	<p>For all Scottish Government staff there are a number of mandatory training courses which need to be completed:</p> <ul style="list-style-type: none"> • Data Protection (to be completed yearly by everyone) • Diversity and Inclusion – Inclusive Recruitment (to be completed yearly by recruitment panel members) • Freedom of Information (to be completed yearly by everyone) • Health and Safety – Display Screen Equipment (to be completed by everyone with each significant change) • Health and Safety – Driver Safety Awareness (to be completed yearly if you drive on official business) • Health and Safety – Fire Safety (to be completed yearly by everyone) • Health and Safety – Manual Handling (to be completed once if required for your role) • Health and Safety Understanding (to be completed once by all Scottish Government employees) • Managing Information – eRDM Browser (to be completed once by all eRDM users) • Risk Management Pathway for Band A (to be completed once by all Band A employees) <p>Risk Management Pathway for Bands B to SCS (to be completed once by all employees in Bands B to SCS)</p>

11.4 Do you have a mechanism to keep in contact with staff who work for you?	Yes/ No	The executive team usually meet twice a week (normally Tuesday and Thursday). Additional meetings are organised as required.	Managers are encouraged to stay connected with staff who are working from home.
11.5 Has the Risk Assessment procedure been implemented and reviewed as required within your area to ensure that significant risks are adequately controlled?	Yes/ No	The GCRB Executive Director is responsible for Health and Safety and undertakes risk assessments as appropriate.	<p>Risk Assessment Teams (appointed by Deputy Directors) to:</p> <ul style="list-style-type: none"> • review and amend generic risk assessments, and generate new assessments as required • communicate findings to all affected staff • keep assessments under review <p>(The SG Risk Management Guide and the SG Template risk register is available on the intranet. General guidance is available through Risk Management in the SPFM.)</p>

12. Sponsored Bodies

<p>12.1 Non-Departmental Public Bodies - is your area responsible for sponsoring any NDPBs or other bodies? (If not, please ignore the other questions in this section.)</p>	<p>Yes/No</p>	<p>The assigned colleges are not NDPBs. However, for the purpose of this section of the questionnaire, the responses are based upon the fact the assigned colleges are 'other bodies'.</p>	<p>Please complete for all of the bodies you sponsor answering each question separately and highlight key points of interest (good or bad).</p> <p>Guidance can be found in the NDPB Sponsorship Guidance Notes.</p> <p>A list of public bodies in Scotland is available on the National Public Bodies Directory. Additional information can be obtained from Public Bodies Unit if necessary.</p>
<p>12.2 National Outcomes - Do the operations, business planning and objectives of the public body align with the National Performance Framework (NPF), National Outcomes and Programme for Government?</p>	<p>Yes/No</p>	<p>The GCRB Strategic Plan sets out the future direction for the organisation. The Regional Outcome Agreement details the deliverable outcomes required of the assigned colleges. Both documents reflect the Scottish Government's Purpose and National Outcomes. Other national outcomes are reflected in developmental activities of GCRB e.g., our regional programme of action.</p>	<p>The National Performance Framework (NPF) is Scotland's wellbeing framework and was refreshed in 2018. The next NPF review is due to commence in 2023. The NPF is intended to inform discussion, collaboration and planning of policy and services across Scotland, encompassing the public sector, businesses, civil society, and communities. It broadly sets the strategic direction for non-reserved policy areas, which should be aligned to the NPF and National Outcomes, including the work of Public Bodies.</p> <p>It also represents a closer partnership approach with local government to the delivery of services in Scotland. The approach to setting, reviewing, and reporting on progress to achieving the National Outcomes, is set out in the Community Empowerment Act 2015. Supporting documents such as the corporate plan, business plan, and framework documents should be in place to enable the sponsor team to develop a shared understanding of the joint priorities to contribute towards the National Outcomes, and to ensure that individual bodies' corporate communications (including annual report) and engagement strategies fully reflect these.</p> <p>The Scottish Parliament Budget Review Group (SPBRG) has also recommended that Public Bodies should consistently set out how they plan to contribute towards specific National Outcomes in the NPF in their published corporate and business plans, and report on their contribution to National Outcomes through their annual reports, to support parliamentary scrutiny of their activities and public spending. This means providing public information about the strategic direction and operational delivery of public bodies and how this aligns to National Outcomes and the NPF. This should include what public spending supports, what this aims to achieve, the contribution it is expected to make to National Outcomes and evidence for this, how plans are being delivered, and the impact this is having.</p>

<p>12.3 Framework Documents - Is there an up-to-date Framework Document in place, and published, with your sponsored body, with appropriate arrangements in place to monitor adherence to this?</p>	<p>Yes/No</p>	<p>A Financial Memorandum exists between the Scottish Funding Council and GCRB. A similar document exists between GCRB and each of the assigned colleges.</p> <p>A service agreement is also in place between Scottish Funding Council and GCRB.</p> <p>The Financial Memorandum, and service agreement, are reviewed on a regular basis.</p>	<p>You should be able to confirm that Framework Documents are finalised or otherwise, that they are up to date, and were subject to proper consultation (including with Public Bodies Unit, your Finance Business Partner (or equivalent) and the Directorate for Internal Audit and Assurance. Details of the steps taken to monitor these areas should also be provided.</p> <p>Guidance on the role of the sponsoring team is set out in the framework documents for Executive NDPBs, Executive Agencies, NMOs and Advisory NDPBs which are available to download.</p> <p>Governance structures, processes, systems and controls should be in place to ensure robust financial management and monitoring, and compliance with the Scottish Public Finance Manual.</p>
<p>12.4 Effective Boards - Are you assured that the Board of your sponsored body is undertaking its functions effectively?</p>	<p>Yes/No</p>	<p>The Board of GCRB undertakes a self-evaluation exercise on an annual basis. The self-evaluation is undertaken on an annual basis with the most recent exercise being completed in May 2023. An externally facilitated evaluation was completed in April 2021.</p>	<p>The four main functions of public body Boards are:</p> <ul style="list-style-type: none"> • to ensure that the body delivers its functions in accordance with Ministers' policies and priorities. • to provide strategic leadership. • to ensure financial stewardship; and • to hold the Chief Executive and senior management team to account. <p>Boards play a vital role in the accountability chain and therefore it is essential that they have the capability and capacity to perform their functions effectively.</p>

<p>12.5 Has your sponsored body carried out a skills audit see succession planning guidance and the Gender Representation on Public Boards (GRP) guidance and taken steps to build a diverse talent pipeline (shadowing, mentoring, outreach events to support public appointment vacancies)?</p>	<p>Yes/No</p>	<p>The Chair is appointed by Scottish Ministers via a public appointments process. The current Chair was appointed on 6 January 2018.</p> <p>The Board's Nominations and Remuneration Committee undertakes succession planning annually, and in the course of recruiting new members. The Committee also considers diversity succession planning as part of this process and approves and publishes a Diversity Succession Plan annually. Gender data is published as appropriate.</p>	<p>Boards should ensure that they maximise opportunities to develop and attract diverse candidates that meet the body's needs and legislative requirements, See the Succession Planning Guidance for Public Body Boards (as published in February 2017) and the Gender Representation on Public Boards (GBPR) Guidance. Confidence levels should be shaped by whether:</p> <ul style="list-style-type: none"> • have you carried out a skills audit • have you taken steps to build a diverse talent pipeline (shadowing, mentoring, outreach events to support public appointment vacancies) <p>Guidance given states:</p> <ul style="list-style-type: none"> • designate a person on the board, or have a nominations committee, to take the lead on board appointments • map current skills in the board and the skills needed in the future, within the context of the public body's strategic plan and the board's role • draw up a timeline of when individual board members' and chairs' appointments come to an end or are up for renewal and identify action that can be taken to attract a diverse range of candidates (provide shadowing, mentoring, co-opt potential talent) • provide opportunities to develop prospective board members, particularly for people from groups that are under-represented on your board <p>take specific and measurable actions to attract women and meet the Gender Representation Objective - See Guidance here</p>
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<p>12.6 Relationships – Are arrangements in place to support strong, strategic relationships with the public body to ensure effective collaboration in delivering business/corporate plans and do you issue an annual letter of strategic engagement to the Sponsored Body?</p>	<p>Yes/No</p>	<p>The GCRB Board includes the Chairs of the assigned college boards, and at executive level, the Glasgow Colleges Group (GCG) structure, and its committees, provide a basis for working in partnership to deliver shared strategic objectives.</p>	<p>Sponsorship should always be considered a strategic activity, based on strong relationships characterised by openness, trust, respect and mutual support. The objective is to find ways of working with bodies that engage and empower them in a shared vision and understanding of the strategic environment, while ensuring proportionate arrangements are in place to safeguard public funds and incentivise performance.</p> <p>Executive Team and Ministers have an agreed approach which has at its core supportive, trusting relationships at a senior level; an appropriate place for the SG in the accountability chain – Ministers holding Chairs to account for the actions of Boards, Boards holding Executives to account for performance - and ensuring proportionate arrangements to safeguard public funds and incentivise performance; and a greater focus on strengthening the Boards and Accountable Officers of public bodies through induction and on-going support.</p> <p>As part of this Ministers also agreed revised pay policy and procurement controls. The importance of sponsorship and the relationships between sponsors and public bodies is seen as being crucial in empowering public bodies to deliver outcomes.</p> <p>It would be helpful if Sponsor Teams could provide some information, commenting specifically on their experiences from adopting this approach to sponsorship.</p>
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<p>12.7 Finance – Does your sponsored body demonstrate financial capability by providing accurate and timely financial monitoring and forecasting information to the Scottish Government and do you review financial information and liaise with corporate finance colleagues in line with deadlines??</p>	<p>Yes/No</p>	<p>As part of the process of attaining 'fully operational status', GCRB approved an organisational structure that includes the post of Finance & Resources Director.</p> <p>Financial information is provided to the Scottish Funding Council in accordance with the requirements, and necessary timescales, for the financial forecast returns.</p>	<p>Sponsorship Teams and Public bodies should be aware of formal responsibilities they hold over the stewardship of public funds considering; SPFM, Audit Committee Handbook, The Public Sector Internal Audit Standards (PSIAS), Financial Reporting Manual (FReM), and the relevant NDPB Model Framework Document, Budget Allocation and Monitoring Letters. Other requirements relevant to Sponsorship Teams and Public Bodies include:</p> <ul style="list-style-type: none"> • sponsorship teams and public bodies should work closely in overseeing the management and use of public monies, • Model Framework Documents should cover the arrangements for funding the body and the conditions attached to the use of those funds • the Accountable Officer and the Board should ensure that the public body has in place appropriate systems to support their financial responsibilities • ensure appropriate systems in place for managing risks and that these are escalated appropriately • check that systems are in place for internal and external audit, an audit committee is in operation and that arrangements are in place for producing a statement on internal control • ensure that arrangements are in place for the body to provide regular high quality budget monitoring and forecast information as required by Financial Management Directorate and with support from Finance Business Partners (or equivalent) review annual accounts • co-operate with any enquiries initiated by the Auditor General for Scotland or by the Public Audit and Post Legislative Scrutiny Committee of the Scottish Parliament
<p>12.8 Finance – Do you have year-end procedures in place to ensure all Annual Accounts returns are completed by your sponsored body in a timely and accurate manner.</p>	<p>Yes/No</p>	<p>The year-end process follows a fixed timetable with dates prescribed by the Scottish Funding Council. The process for consolidating the financial statements of the GCRB takes place in conjunction with the assigned colleges.</p>	<p>There are various returns due to finance part of the annual accounts process. You should have procedures in place to ensure that information requested can be provided to Finance in an accurate and timely manner. Information requested will be used to ensure income and expenditure are recorded in the appropriate financial year and that any assets or liabilities of the Scottish Government are reviewed and appropriately accounted for. This includes consideration of committed and contingent balances.</p>

<p>12.9 Fair Work - is your sponsored body an exemplar Fair Work employer, providing appropriate channels for effective voice, e.g., through trade unions, and demonstrating a commitment to fairness through being an accredited Living Wage employer? Employers should promote equality, diversity, youth employment, engagement and workforce development and work to deliver the Fair Work Convention's Fair Work Framework.</p>	<p>Yes/No</p>	<p>The Glasgow Region Strategic Plan includes a commitment to promote and embed Fair Work values and Behaviour. GCRB is an accredited Living Wage employer, as are all three colleges in Glasgow.</p>	<p>Sponsored bodies should all be meeting the Fair Work First criteria, providing:</p> <ul style="list-style-type: none"> • appropriate channels for effective voice, such as trade union recognition • investment in workforce development • no inappropriate use of zero hours contracts • action to tackle the gender pay gap and create a more diverse and inclusive workplace • payment of the real Living Wage • offer flexible and family friendly working practices for all workers from day one of their employment • oppose the use of fire and rehire practice <p>Effective voice is central to Fair Work and all employers should demonstrate their commitment to including their staff in workplace decisions, and work in positive partnership with trades unions. Employers should also pay at least the real Living Wage, and you may wish to check if the body is an accredited Living Wage employer. Have they got an invest in youth plan with stretching targets to recruit and develop young people (e.g., recruiting Apprentices)? Do they run an employee engagement survey and act on the results? Do they use procurement policies to encourage Fair Work, including payment of the living wage and inclusive employment in their supply chain?</p> <p>Please provide information which will highlight the actions your sponsored body has been doing to support workplace equality, inclusion and diversity.</p> <p>As an example, they could be a disability confident employer, carer positive employer, IYP Gold award employer and a Stonewall Top 100 employer. They should be ambitious about diversity and inclusion and be able to demonstrate this through workplace practices.</p> <p>All employers should make use of the Fair Work resources available, including the Fair Work First guidance, Employer Support Tool and resources from the CIPD.</p>
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<p>12.10 Assurance - Regarding Major Investment(s), has your sponsored body engaged with the appropriate authority and recorded all relevant projects with the appropriate authority?</p>	<p>Yes/No</p>	<p>Not applicable to GCRB as there have not been any Major investments as defined by the SPFM.</p>	<p>Systems should be in place to ensure all business cases are assessed.</p> <p>For all Major Investments as defined in the Scottish Public Finance Manual: a Risk Potential Assessment Form should be completed and submitted to the SG's Portfolio, Programme and Project Assurance Hub</p> <p>For investment in projects containing an IT or digital elements:</p> <ul style="list-style-type: none"> integrated Assurance and Approval Plans should be completed for projects by your sponsored body projects should be registered on the Project Register, held by the Digital Assurance Office further advice can be found on the Technology Assurance Framework or by emailing Digital Assurance Office <p>For construction and infrastructure projects: projects should be registered on the SG's Infrastructure Projects Database if they have an Outline Business Case prepared and a total capital investment of £5 million or more</p>
<p>12.11 Fraud - Does your sponsored body have effective arrangements to counter fraud (including Cyber Fraud), bribery and corruption through a well communicated counter fraud policy, an up-to-date fraud action plan and effective avenues for reporting suspicions of fraud?</p>	<p>Yes/No</p>	<p>GCRB approved an Anti-Bribery Policy at the meeting of the Board in May 2017 and an Anti-Fraud Policy in October 2017. Both policies have been reviewed on a regular basis, most recently in October 2023.</p>	<p>Processes should be in place to ensure that policies for fraud response are consistent with SG guidance, including a review of current fraud response activity, whilst ensuring robust reporting procedures have been adopted by sponsored bodies.</p> <p>Further information can be found in the Fraud section of the SPFM and the SG Counter Fraud Strategy, Policy and Response Plan and Protecting Public Resources guidance</p>

<p>12.12 Procurement - How does your sponsored body use public procurement to support a green recovery and wider climate and circular economy ambitions through procurement, embedding climate considerations in local governance arrangements and flowing through to organisational procurement related activities activities?</p>	<p>Yes/No</p>	<p>In 2021, GCRB appointed a Project Manager (Environment and Sustainability) as part of the regional Programme of Action. This fixed term post supports the Glasgow college region's approach to tackle climate change.</p>	<p>For wider legal and corporate context on this requirement, refer to:</p> <ul style="list-style-type: none"> • Guidance on Protecting Scotland's Future Chapter 1 • A Fairer, Greener Scotland: Programme for Government 2021-22 - gov.scot (www.gov.scot) – setting out Scotland's ambitions in relation to contribution to climate change, and to restore nature and enhance our climate resilience, in a just and fair way <p>To understand and support embedding climate considerations through procurement, including key corporate enablers, along with lessons that can be leveraged for other funding flows, including grants, please refer to: Scottish Procurement Policy Note Taking account of climate and circular economy considerations in public procurement: SPPN 3/2022 which:</p> <ul style="list-style-type: none"> • highlights that public bodies 'should' use their public procurement spend to support climate and circular economy ambitions, clarifying expectations • aligns climate change reporting duties and current procurement policy and legislation to avoid duplication of effort; and • provides practical support and guidance on how to do so <p>Further source of support include:</p> <ul style="list-style-type: none"> • Sustainable Procurement Tools – these tools have been designed to help public sector organisations identify and address how they can optimise the economic, social, and environmental outcomes of their procurement activity • training, hosted within the Sustainable Procurement Tools platform, includes access to Climate Literacy eLearning, which comprises of three modules: The Climate Challenge; Responding to the Challenge; and Taking Action - the demand led product is designed to encourage and assist public bodies to take account of climate and circular economy in their procurement activity
<p>12.13 Procurement- What measurable improvements has your sponsored body made to contract management?</p>	<p>Yes/No</p>	<p>In 2018, GCRB took the decision to reduce the reliance upon external contractors. As a result, expenditure on contractors has reduced significantly.</p>	<p>Organisations should build into their contract management activities sufficient checks to ensure suppliers are meeting their contractual obligations.</p> <p>The purpose of Contract and Supplier Management is to work closely with suppliers and internal customers to:</p> <ul style="list-style-type: none"> • minimise the total cost of ownership • to maximise Supply Chain efficiencies throughout the life of the contract

<p>12.14 Property – how do you ensure your sponsored body plans strategic matters appropriately and consults the Property and Construction Division at least six months in advance of any proposed changes or additions to their estate as per SPFM guidance?</p>	<p>Yes/No</p>	<p>GCRB does not directly manage are property but works with individual colleges to support property and estates developments. In the event of any significant strategic property developments, e.g. the construction of a new campus, GCRB would work in partnership with key stakeholders.</p>	<p>For example, do you ensure your sponsored body appropriately plans strategic property matters and consults Property and Construction Division as early as possible in accordance with the SPFM guidance when required etc. Where appropriate, further guidance and support on property matters is available from Property and Construction Division and should be contacted as early as possible in the process.</p> <p>Guidance can be found here in sections on property and best value on the SPFM.</p>
<p>12.15 Property – how do you ensure your sponsored body considers the most cost-effective approach for proposed changes or additions to their estate, whilst recognising the need to move towards a Net Zero estate, and keep within agreed budgets, as per SPFM guidance?</p>	<p>Yes/No</p>	<p>GCRB does not directly manage are property but works with individual colleges to support property and estates developments. In the event of any significant strategic property developments, e.g. the construction of a new campus, GCRB would work in partnership with key stakeholders.</p>	<p>For example, do you ensure a comprehensive options appraisal is carried out, detailing the pros and cons of any option being considered, including the financial requirement to be within budgets as well as the business need, to support any proposal? How will you ensure that all options to reduce the estate and its cost are reviewed and leases are ended when they expire or when break options arise unless an exception is approved in advance for exceptional circumstances? Are you ensuring progress is being made by your sponsored body towards a Net Zero estate?</p> <p>Guidance can be found here in sections on property and best value on the SPFM.</p>

13. Compliance

<p>13.1 Do you have processes in place to ensure compliance with applicable existing, new, and updated policies, procedures, laws, and regulations – including those referred to separately in this Checklist e.g., the SPFM and any other required Impact assessments outlined on the intranet (Saltire) in relation to Policy Development?</p>	<p>Yes/No</p>	<p>GCRB regularly monitors sector updates (e.g., Colleges Scotland briefings and SFC announcements). The GCRB Executive Director also participates in sector/role specific forums to ensure GCRB is updated on compliance issues.</p>	<p>Processes might refer to desk instructions, local checklists, retention schedules and/or periodic management checks e.g., relating to the existence of statutory authority for expenditure and the holding / provision of information under the Data Protection and Freedom of Information Acts. The level of response should reflect the work of the Division. (Guidance on Data Protection responsibilities and FOI is available on the Intranet.)</p>
<p>13.2 Do you have appropriate arrangements in place to ensure staff are appropriately trained and supported to handle FOI and EIR requests in line with legislative requirements?</p>	<p>Yes/No</p>	<p>Handling of requests received under FOI(S)A and EI(S)R is overseen by a member of staff with appropriate knowledge and experience. Arrangements are reviewed periodically to ensure compliance.</p> <p>GCRB’s publication scheme was reviewed against the revised model scheme in February 2021 and some revisions identified to ensure full compliance.</p>	

<p>13.3 Are your staff appropriately trained and aware of their Data Protection and information security responsibilities?</p>	<p>Yes/No</p>	<p>Data protection and records management arrangements are proportionate to the small scale of the organisation as a data controller. Data Subject Access requests are overseen by the Board Secretary. Data protection training was previously provided to all staff.</p>	<p>Training available for Data Protection and Information Security on Pathways</p>
<p>13.4 Do you have processes in place to ensure compliance with legislative requirements for all statutory and non-statutory Impact Assessments listed on Saltire at the earliest possible stage in the development of all new, revised or strategically significant policies, activities, projects in your area?</p>	<p>Yes/No</p>	<p>All GCRB review their areas of responsibility in respect of legislative requirements. In addition, the Board Secretary provides regular updates to the Chair and the Board in respect of its duties and responsibilities.</p>	<p>This question relates to the duties under varied legislation to assess policies and strategic decisions for their impacts on various groups. Assessments in Scottish Government include the Business Regulatory Impact Assessment, Child Rights and Wellbeing Impact Assessment, legislative DPIA, EQIA, Fairer Scotland Duty, Island Communities Impact Assessment, and Strategic Environmental Assessment. Guidance on Impact Assessment responsibilities is available on the intranet. Processes might refer to desk instructions, local checklists, planned review at stages throughout or following policy development, sign-off arrangements and/or periodic management checks. Sign-off may be required at DD or Ministerial level depending on the IA.</p>

<p>13.5 Do you have appropriate arrangements in place to ensure staff are appropriately trained or are aware how to ensure delivery of all impact assessments with confidence and to a high standard?</p>	<p>Yes/No</p>	<p>Training requirements are discussed in 1-2-1 sessions with the GCRB Executive Director. Personal development, and training, is supported via a specific budget approved by the Board.</p>	<p>This question seeks to find out if SG staff have the capability to ensure delivery of high-quality impact assessments. In answering this question, you should consider whether staff have had sufficient time, information, access to specialist knowledge, training, guidance, and support to enable that aim to be realised. In answering, you should be able to demonstrate how you are developing staff on an ongoing basis in this area. Appropriate arrangements might include questions for new staff to establish their level of understanding, regular team reviews of performance in IAs, or a register of relevant training and impact assessments completed by staff. Guidance on Impact Assessment responsibilities is available on the intranet.</p>
<p>13.6 Are your staff appropriately trained and aware of the statutory nature of impact assessments and their responsibilities for them, and able to access information and guidance as necessary?</p>	<p>Yes/No</p>		<p>This question seeks to find out if staff are appropriately aware of which impact assessments are required, on what basis, and under what conditions or criteria. Training is available on Pathways for assessments including EQIA (Equality Impact Assessments) and CRWIA (Child Rights and Wellbeing Impact Assessment).</p>

14. Review

<p>14.1 How confident are you about the robustness of your arrangements for reviewing and improving the effectiveness and efficiency of controls in your area, and are you satisfied that controls in your area support your objectives?</p>	<p>Yes/No</p>	<p>The GCRB Executive Team continually review the effectiveness and efficiency of GCRB’s internal controls. This checklist provides a very useful tool to assist with the review process.</p>	<p>You should be reviewing internal controls in your area at appropriate points in time e.g., when processes change, or operational shortcomings come to light.</p> <p>Has anything happened during the course of the financial year that has raised questions about the controls that you have in place? E.g., has the running of the regular financial monitoring exercises suggested any shortcomings? Have there been any particular queries that may lead to doubts about how the controls are operating?</p>
<p>14.2 How confident are you that you have a comprehensive picture (e.g. through an Assurance Map) of the sources of evidence underpinning your assessment of controls?</p>	<p>Yes/No</p>	<p>The GCRB Executive Team is confident that the evidence available underpins the assessment above.</p> <p>This assessment is also supported by independent review, for example internal audit.</p>	<p>(Guidance on internal controls is provided in the main section of the SPFM on Certificates of Assurance.)</p>

<p>14.3 Where objectives, risks and controls in your area have been subject to independent review, how confident are you that recommendations arising from these reviews have been acted on in a timely fashion?</p>	<p>Yes/No</p>	<p>The Internal Audit Plan for 2022-23 details the areas of activity that have been subject to independent review. If recommendations are made these are incorporated into an action plan that is implemented by the GCRB executive team and overseen by the Audit & Assurance Committee.</p>	<p>You should provide details of any key weaknesses identified and the steps taken to resolve these. How confident are you that you and your staff are sufficiently aware of the types of independent review (e.g., Internal Audit, independent assurance and Gateway Review, ICT Assurance Review, Digital First Review, review by external consultants) to support your assurance, and of how to access them?</p>
<p>14.4 Based on the assurances you have of whether your objectives, risk management and internal controls are being met and operating successfully, are there any key areas that would benefit from independent review?</p>	<p>Yes/No</p>	<p>The principal independent reviews have been undertaken by internal and external audit. Action plans have been produced in response to recommendations and progress reported to the Audit & Assurance Committee on a regular basis.</p>	

15. Other Issues

15.1 Apart from the issues raised above, are there any significant control matters arising in your area which could adversely affect the signing of the Scottish Government Governance Statement by the Perm Sec?	Yes/No	There are no other issues that the executives of GCRB are aware of.	Provide here details of any other control problems, specific to your area of responsibility, which you have encountered during the year.
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