

## Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 5 October 2021
Paper Title	Internal Audit Progress Report
Agenda Item	7
Paper Number	AAC1-B
Responsible Officer	Jim Godfrey, Finance & Resources Director
Status	Disclosable
Action	For Noting and Comment

### 1. Executive Summary

- 1.1.** The Internal Audit Progress Report has been prepared by Henderson Loggie and the report is provided to the Audit and Assurance Committee for consideration.

### 2. Recommendations

- 2.1.** The Committee is invited to **note**:
- The progress of the Internal Audit programme for 2020-21 and **comment** as appropriate.

### **3. Report**

- 3.1.** The Internal Auditor has provided a review of progress against the 2020-21 internal audit plan. The attached report shows the audit areas, planned reporting dates and an update of progress.

### **4. Risk and Compliance Analysis**

- 4.1.** The work of the Internal Auditor is informed by an assessment of risk. The approach to audit planning reflects an overall assessment of the relevant risks that apply to GCRB. This ensures that the audit focuses on the areas of highest risk.
- 4.2.** There are no legal implications as a result of this report.

### **5. Financial and Resource Analysis**

- 5.1.** The internal audit programme is based upon an average requirement of 15 days per annum. The cost per day is based upon the price previously tendered by Henderson Loggie.

### **6. Equalities Implications**

- 6.1.** There are no equalities implications as a direct result of this report.

### **7. Learner Implications**

- 7.1.** Through the conditions of grant associated with the Regional Outcome Agreement, GCRB is required to conduct its affairs in accordance with the expected standards of good governance, which includes independent scrutiny and audit.

# Glasgow College's Regional Board

## Internal Audit Progress Report

Audit Committee 5 October 2021

Issued: 28 September 2021



## Internal Audit Progress Report October 2021

Progress with the annual plan for 2020/21 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Financial Controls – Payroll and Creditors (1 day)	June 2021	Draft 25/05/21 Final 25/05/21	2021/01	<b>Good</b>	01/06/21	This review was added to the 2020/21 planned activity to replace the 1 day review of Staff recruitment, retention, succession planning, staff development and staffing policies, which was included in the approved strategic Internal Audit Plan for 2020/21.
Stakeholder mapping / engagement (5 days)	December 2021					Fieldwork scheduled to commence on 4 October 2021
Strategic Planning (5 days)	December 2021					Fieldwork commenced on 13 September 2021.
Follow Up reviews (1 day)	September 2021	Draft 28/09/21 Final 28/09/21	2021/02	N/A see comments	05/10/21	1 Fully implemented 4 Partially implemented 2 Little or No Progress Made 7 in total



Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

## Appendix I – Outline Scope and Objectives

<b>Audit Assignment:</b>	Stakeholder mapping / engagement
<b>Priority:</b>	High
<b>Fieldwork Timing</b>	October 2021
<b>Audit Committee Meeting:</b>	December 2021
<b>Days:</b>	5

### **Scope**

This audit will review of the adequacy and effectiveness of the processes and procedures for stakeholder mapping and engagement.

### **Objectives**

The objectives of the audit will be to ensure that:

- There is a process in place to identify key external stakeholders and to align them with regional strategic objectives;
- There is regular dialogue between GCRB and external stakeholders to facilitate the delivery of regional priorities;
- Effective governance arrangements are in place for effective stakeholder/partnership working – specifically scrutiny and accountability arrangements;
- GCRB has agreed a set of measures and targets to track progress and demonstrate impact of stakeholder engagement, and there are good arrangements with partners for managing and reporting on partnership outcomes and actions, which are evidence-based (shared contextual analysis and information) and are aligned with the identified needs of the Glasgow region area / communities / service users; and
- GCRB understands the collective resources required to deliver regional priorities and works well with stakeholders to direct funding, assets and staffing in a sustainable framework.

### **Our audit approach will be:**

We will apply where applicable Audit Scotland's Best Value toolkit for Effective Partnership Working through discussion with the Executive Director and Finance and Resources Director and also discussion with key external stakeholders, and review of supporting information, and form conclusions based on the evidence obtained on the effectiveness of GCRB's stakeholder mapping and engagement arrangements.

<b>Audit Assignment:</b>	Strategic Planning
<b>Priority:</b>	High
<b>Fieldwork Timing</b>	September / October 2021
<b>Audit Committee Meeting:</b>	December 2021
<b>Days:</b>	5

### **Scope**

The scope of this audit will be to consider whether GCRB's strategic planning process is working effectively, particularly in relation to the development of the new Strategic Plan.

### **Objectives**

To assess the process for developing new regional priorities for the Glasgow Region.

The objectives of the audit will be to obtain reasonable assurance that:

- The process for developing the new strategic priorities has involved effective dialogue and input from key stakeholders at key milestones;
- A process has been established to ensure alignment of regional strategic priorities with supporting strategies around revenue funding allocation; estates; curriculum planning and delivery and investment in digital infrastructure;
- A timeline is in place which will ensure sufficient time for effective governance within GCRB, and the three College Boards, as the Strategic Plan develops;
- Previous regional priorities which have not been completed and will not be reflected in the new Strategic Plan are formally closed off; and
- The process for finalising the new Strategic Plan will ensure that realistic output and outcome measures are defined to allow effective ongoing monitoring of progress by GCRB and by stakeholders.

### **Our audit approach will be:**

Through attendance at the GCRB Board Strategic Planning Day in September 2021, review of documentation and discussion with the Executive Director, Director of Finance and Resources and the three Glasgow Region College Principals, we will examine the extent to which the above objectives have been fulfilled.

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