

Audit and Assurance Committee Meeting

Date of Meeting	Thursday 20 October 2022
Paper Title	Updates from Assigned College Audit Committees
Agenda Item	15
Paper Number	AAC1-K
Responsible Officer	Martin Boyle, Executive Director
Status	Disclosable
Action	For noting

1. Executive Summary

- 1.1** Consider updates on key items of business undertaken by the audit committees of the assigned colleges.

2. Recommendations

- 2.1** The Committee is invited to **note** this report and the audit updates provided by the assigned Glasgow colleges.

3. Background

- 3.1** The Committee receives updates from the audit committees of the assigned colleges on key matters considered at each of their meetings, in order to support identification of opportunities for cross-region collaboration in areas of shared interest.
- 3.2** Members should also note that the attached report, and an update from this meeting of the GCRB Audit and Assurance Committee, is provided to the College Audit Committees.

4. Risk and compliance implications, financial and resources implications, equalities implications and learner implications

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

**Update from Assigned College Audit Committees
Glasgow Kelvin College Audit & Risk Committee 6 September 2022**

Please note agenda and all papers are published on the College web site 1 week after the meeting date except where they need to be withheld from the public domain.

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Internal Audit Reports	<p><u>Performance Reporting – KPI’s</u> Members noted the report that had been graded ‘good’ and a discussion took place in relation to the actions that had been planned by the College prior to the audit taking place.</p> <p><u>Estates Strategy and Capital Projects</u> Members noted the report which was graded as “Satisfactory” with two minor grade recommendations</p> <p><u>Quality Assurance</u> Members noted the report which was graded as “Good.”</p> <p><u>Glasgow Kelvin College Follow Up Reviews 2021/22</u> Members noted that out of the 18 recommendations, 9 had been fully implemented and 9 partially.</p>	Provides GCRB with assurance of the receipt of positive audit reports with very minor recommendations.
Internal Audit Progress Report – Annual Plan and Audit Action Plan	<p><u>Internal Audit Progress Report – Annual Plan</u> The above report summarised the various internal audit reports presented to the Committee throughout the academic year 2021/22 and also the ones which would take place in the new Academic Year. It was agreed that Cyber Security would be included also.</p> <p><u>Audit Action Plan</u> It was proposed that the Audit Action Plan would be re-vamped and would track all recommendations in text format to keep a close check on this at fortnightly SMT meetings to ensure audit recommendations were attended to in a timeous manner.</p>	Provides GCRB with assurance of College monitoring of internal audit reports and progress and requesting a high risk area i.e. cyber security be reviewed in the current Academic Year. Also provides GCRB with assurance that audit recommendations are being tracked and improvements will be made to keep a closer

		watch on these in terms of completion dates.
External Audit Update	Members noted that this was the final year of having Azets as the College Auditor. It was further noted that everything was on track for the audit to commence on 27 September 2022.	Provides GCRB with assurance that the College has properly prepared for the annual audit.
Risk Management Update	Members received a comprehensive update on all matters affecting risk across the College including Risk Management Activities/Review, Funding and Inflation, Covid-19, Cyber Risks, Mental Health Challenges, Fire Risk Assessment, Cladding, Chemical Leak at Springburn, Campus Re-investment Project and Land at Springburn. The Risk Register was reviewed with recent changes denoted in red text for member ease. Other suggested changes would be discussed with the Risk Management Committee.	Provides GCRB with notification of the various risks that the College is considering and assurance that Audit and Risk Committee members are receiving sight of this documentation. Also that the Risk Management Committee members have been fully involved in all risk considerations. All papers available to the Audit and Risk Committee members.
Corporate Governance Update	Members received a corporate governance update in relation to the following areas i.e. Copyright Licencing Agency Royalties Data Collection Exercise, Business Continuity Table Top Exercise, Springburn Train Station Regeneration/Access to Springburn Railway Station, GDPR/Data/Freedom of Information Requests Monitoring.	Provides GCRB with assurance of College governance operations and other considerations being made in this arena.
Insurance Cover 2022/23	Members received a report on insurance cover for 2022/23 including a list of all associated costs.	Provides GCRB with assurance that the College has appropriate insurance cover in place.

Update from Assigned College Audit Committees

College: City of Glasgow College

Date of Meeting: 6 September 2022

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Internal Audit	Updated Internal Audit Overview to be submitted at next AAC	Internal Audit assurance
AAC Programme of Work 2022-23	Submitted for review and subsequently approved.	Governance Assurance
'Lessons learned' report	SFC request for paper to inform sector on learning from fraud case. Draft submitted to AAC and agreed by Committee. Final paper to be submitted to SFC, via GCRB.	Governance Assurance
Assurance Framework Review	AAC updated on progress in reviewing Assurance Framework. AAC noted the maternity leave of the Compliance Auditor; feedback from AAC – particularly on 'Sources of Assurance' document will be reflected in updated document.	Governance Assurance
Internal Audit reports	AAC considered and discussed updates to IA reports on Health and Safety; Business Continuity; Business Development and International Activity.	Internal Audit assurance
Strategic Risk Review	AAC considered a full set of recently reviewed Risk maps (see separate paper)	Internal Audit assurance
Data Protection Report	AAC considered data protection gap analysis as of August 2022. AAC noted current levels of DP compliance and methodology used by the Data Protection Officer. AAC noted that progress in implementing controls to mitigate compliance risks is under way and that 'Record of Processing Activities (ROPA)' will be complete by end-2022.	Data Protection

Update from Assigned College Audit Committees

College: Glasgow Clyde College

Date of Meeting: 28 September 2022

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Updated Internal Audit 2022/23 and 2021/22 Plan Progress Report	This report provides the Committee with the update on the 2022/23 internal audit which had minor revisions to timings of two reports and one area added following discussion at the May Committee in May. The report also provides the update on the progress of the 2021/22 internal audit plan where all planned reports are completed, with only the year end credits and student funding reports to be undertaken which will be completed as required in the Autumn period.	
Internal Audit Report - Follow Up Report	This is the annual internal audit process to review the implementation of previous recommendations. Of the 9 recommendations for follow up review, 4 were fully implemented, 2 were partially implemented, 1 was considered but not implemented due to cost benefit reasons and 2 were not past agreed completion date.	
College Strategic Risk Register	This was the first reporting of an updated version of the Risk Register following significant work in recent months to review the College Strategic Risk Register, mainly in discussion around capturing risks linked to achieving the five Strategic Plan Themes. This new Risk Register will now be reported each time to Audit Committee and Board of Management. There are thirteen risks on the Risk Register and three are them are rated as high based on residual risk score after mitigating actions.	

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Climate Change Action Plan Update	There has been a lot of work over the last year on preparing the College Climate Change Action Plan which was approved at the Board of Management in June. It was agreed at the Board that updates on progress on the Climate Change Action Plan would be submitted to the Audit Committee quarterly and this was the first of these updates.	Working with regional sustainability officer as part of the regional strategy and Regional Green Team
Cyber Security Update	The Committee have requested six monthly reports on Cyber Security and this was the update report for this cycle.	
Data Protection Update	The Committee have requested regular updates on Data Protection and this was the most recent update report.	
Internal and External Audit Rolling Action Plan	This paper was the regular update report to Committee on implementation of previous internal and external audit recommendations. This rolling plan is reported to each Committee.	
Business Process Reviews: Teaching Staff and Room Utilisation Progress Report	The Committee received two business process reviews at its May meeting on Teaching Staff Utilisation and Room Utilisation. The Chair requested a separate progress report on the potential areas of improvement in those reports of which this was the first report. The next progress report is intended to the March Audit Committee.	
Audit Scotland Report : Scotland's Colleges 2022	This report provided the Committee with a copy of the July report on Scotland's Colleges 2022 highlighting the key summary points. This provides a summary of key conclusions from Audit Scotland for the sector.	For information for Committee
Audit Committee Schedule of Work 2022/23	This is a summary of the Schedule of Work for the Committee which is reported to each meeting.	