

## Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 9 March 2021
Paper Title	Internal Audit Contract
Agenda Item	8
Paper Number	AAC5-C
Responsible Officer	Jim Godfrey, Finance & Resources Director
Recommended Status	Disclosable
Action	For Discussion

### 1. Report Purpose

- 1.1. The purpose of this report is to outline the process being undertaken to appoint an internal audit service for the Glasgow Colleges' Regional Board from 2021-22

### 2. Recommendations

- 2.1. The Committee is invited to **comment** on the proposed process for the appointment of an internal auditor from 2021-22.

### 3. Report

- 3.1. The current internal auditors are MHA Henderson Loggie who were initially appointed for a 5-year period commencing 2015-16. Following agreement by this Committee, the contract was extended for a further year to cover 2020-21.
- 3.2. It is now considered appropriate that the contract is re-tendered. Initial contact has been made with colleagues at APUC<sup>1</sup> to assist with the process. We will also ascertain whether one, or more, of the Glasgow colleges are interested in a joint procurement exercise.
- 3.3. It is likely that a mini-competition would be run using an existing Scottish Government framework.
- 3.4. The anticipated tender process is expected to take place from June to August with the contract in place for the start of the next financial year. The following table provides an indicative timeframe.

<sup>1</sup> Advanced Procurement for Universities and Colleges – the centre for procurement expertise who provide the collaborative service to the Glasgow colleges and GCRB.

<b>Milestone</b>	<b>Date</b>
Tender specification approved by Audit and Assurance Committee	1 June 2021
Publication of tender through the Public Contracts Scotland portal.	11 June 2021
Date for receipt of tenders.	25 June 2021
Tender Evaluation Completed.	9 July 2021
Contract Award Date, GCRB	30 July 2021

**3.5.** A further report will be provided to the next meeting of this committee seeking approval tender specification.

**4. Risk Analysis**

**4.1.** The report supports the effective governance of GCRB by ensuring that internal audit arrangements are in place.

**5. Equalities Implications**

**5.1.** There are no equalities implications arising from this report.

**6. Legal Implications**

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

**7. Resource Implications**

**7.1.** There are no immediate resource implications as a result of this paper.

**8. Strategic Plan Implications**

**8.1.** Through the Regional Outcome Agreement and associated requirements, GCRB has to have effective governance arrangements, of which internal audit is part.