

Audit Committee Meeting

Date of Meeting	Monday 13 June 2016
Paper Title	Internal Audit Tender
Agenda Item	17
Paper Number	AC3-M
Responsible Officer	Stuart Thompson, Executive Director, City of Glasgow College
Status	Disclosable
Action	For Noting

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 for the period, 2016-17 to 2020/21. This process is being undertaken as a joint tender for City of Glasgow College and the Glasgow Colleges' Regional Board.

2. Recommendations

2.1 The Audit Committee is requested to **note** the internal audit tender process and the planned timescale for approval of the appointment of the successful tenderer.

3. Background

3.1 An internal audit service is required for Glasgow Colleges' Regional Board. The Executive Director contacted each of the three Glasgow Colleges to ascertain whether there was any internal audit appointment being progressed at this time within the region which the GCRB could join and City of Glasgow College are in the process of issuing a tender for 4 years (2016-17 to 2020/21). Hence it was agreed that a joint tender process be undertaken with City of Glasgow College.

3.2 For information, the Glasgow Clyde College plan to extend their current internal auditor for one year until July 2017, and Glasgow Kelvin College have appointed an internal auditor for three years through to July 2018 which is extendable by one further year.

3.3 The internal audit tender process for City of Glasgow College and GCRB is being facilitated by the regional procurement team's officers who are employees of the sector's procurement centre of expertise Advanced Procurement in Universities and Colleges (APUC).

3.4 The key milestone timescales within the internal audit tender process are given below through to completion of the award of appointment by both parties.

Milestone	Date
Date of publication of tender through the Public Contracts Scotland Tender Portal.	14th June 2016
Date for receipt of tenders.	Friday 1st July 2016
Tender Evaluation Completed.	w/c 4th July 2016
Presentations	w/c 18th July 2016
Formal confirmation by City of Glasgow College Board of Management	w/c 25th July 2016
Formal confirmation by Glasgow Colleges' Regional Board	Monday 29th August
Contract Award Date, City of Glasgow College	w/c 1st August 2016
Contract Award Date, GCRB	Tuesday 30th August, subject to Board approval

3.5 The tender will be issued on 14th June and the evaluation will be completed by w/c 4th July, with presentations arranged for w/c 18th July. The next meeting of the Glasgow Colleges' Regional Board is 29th August and GCRB will consider formal confirmation of their element of the appointment at that meeting.

3.6 Once the internal auditor is in place they will conduct a needs assessment exercise to establish the areas that are the most important to consider for internal audit during 2016-17. This will involve an assessment of key areas based on relative risk and may take the form of a risk workshop with appropriate agreed attendance.

4. Risk Analysis

4.1 The audit needs assessment exercise for both the GCRB and City of Glasgow College will consider which internal audits should be completed during 2016-17 based on an assessment of the relative risks of each area.

5. Legal Implications

5.1 There are no legal implications.

6. Financial Implications

6.1 There will be costs for the level of internal audit days utilised by the Regional Board and this will be dependent on the agreed internal audit plan based on the audit needs assessment.

7. Regional Outcome Agreement Implications

7.1 There are no specific regional outcome agreement implications although the appointed auditor may undertake some audit reports in respect of the Regional Outcome Agreement.