

Audit and Assurance Committee Meeting

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| Date of Meeting | Tuesday 6 October 2020 |
| Paper Title | Internal Audit Progress Report |
| Agenda Item | 7 |
| Paper Number | AAC1-D |
| Responsible Officer | Jim Godfrey, Finance & Resources Director |
| Status | Disclosable |
| Action | For discussion |

1. Report Purpose

1.1. To consider the Internal Audit Progress Report for 2019-20.

2. Recommendations

2.1. The Committee is invited to **discuss** the Internal Audit Progress Report for 2019-20.

3. Internal Audit Progress Report

3.1. This report provides an overview of internal audit activity progress for 2019-20.

4. Risk Analysis

4.1. The work of the Internal Auditor is informed by an assessment of risk. The prompt implementation of the actions, in response to the audit recommendations, will enable GCRB to reduce the risks relating to compliance with the Financial Memorandum.

5. Equalities Implications

5.1. There are no equalities implications as a result of the recommendation in this report.

6. Legal Implications

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

7. Resource Implications

7.1. The provision of internal audit is a necessary component of an organisation's overall governance arrangement with regard to both financial and other matters.

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.



Glasgow Colleges Regional Board

**Internal Audit Progress Report
2019/20 Annual Plan**

6 October 2020

Now, for tomorrow

Internal Audit Progress Report

October 2020

Progress in delivering the annual plan for 2019/20 is shown below.

| Audit Area | Planned reporting date | Report status | Report Number | Overall Conclusion | Audit & Assurance Committee | Comments |
|--|------------------------|--|---------------|--------------------|-----------------------------|---|
| Strategic Internal Audit Plan 2019 to 2022 and Outline Internal Audit Annual Plan 2019/20 | October 2019 | Draft 13/09/19 2 nd Draft 19/09/19 Final 09/10/19 | 2020/01 | N/A | 08/10/19 | |
| Monitoring of Achievement of Target Student Numbers and Delivery of Enhanced Regional Outcomes | January 2020 | Draft 03/05/20 Final 19/05/20 | 2020/02 | Good | 26/05/20 | This review was carried forward from the 2018/19 Annual Plan. |
| Shared Services | September 2020 | | | | | Fieldwork still ongoing. Awaiting information from one College |
| Collaborative Training Provision BPR | September 2020 | | | | | Fieldwork still ongoing. Awaiting information from two Colleges |
| Glasgow Region risk management | September 2020 | | | | | Fieldwork now to be completed in November 2020 |
| Follow Up reviews | September 2020 | | | | | There are no live recommendations to be followed up at this time. |

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