

Title of Paper	Annual Review of effectiveness of the Audit & Risk Committee and the Internal Auditors
Presented by:	Susan McDonald, Governance Manager
Recommendation:	For Approval
Status	Public

Purpose / Executive Summary:

This report outlines the process which it is proposed the Audit & Risk Committee adopts for the 2023-24 review of its own effectiveness and that of the internal auditors. The Committee is asked to consider and approve the questionnaires to be issued, the approach to be taken and the timetable for this review.

The paper is presented in line with the following the Committee Terms of Reference:

- *“To review its own effectiveness at least annually and report the results to the Board.”*
- *“To review the scope, efficiency and effectiveness of the work of the Internal Auditors and to advise the Board on these matters.”*

The procedure follows that agreed in previous years, to issue two questionnaires covering:

- Audit & Risk Committee Effectiveness.
- Evaluation of the Internal Auditors.

Recommendations:

The Audit & Risk Committee is asked to consider and approve the:

- Distribution list and questionnaire to be used to evaluate the effectiveness of the Committee.
- Distribution list and questionnaire to be used to evaluate the effectiveness of the internal audit function.

Implications:

Financial	There are no financial implications associated with this report
Student Experience	There are no student experience implications associated with this report
People	There are no people implications associated with this report
Legal	Questionnaires used are based on the requirements of Scottish Government Audit & Assurance Committee Handbook
Reputational	Regular evaluation of Committee activities assists in maintaining reputation of the College and the Board.
Community/ Partnership impact	There are no community / partnership implications associated with this report
Environment	There are no environmental implications associated with this report
Equalities	WCS considers equalities implications across all its activities and reports

Background

As previous years, the College would intend issuing the questionnaires via email, with the timetable as noted below:

- Issue questionnaires 31 May 2024
- Deadline for submissions 30 June 2024
- Audit Committee consideration 11 September 2024

Audit Committee Effectiveness

The questionnaire used to evaluate the effectiveness of the Audit & Risk Committee is based upon the requirements of the [Scottish Government Audit and Assurance Committee Handbook](#), supplemented by further good practice questions as proposed by the [National Audit Office](#).

The questionnaire was previously issued to all members of the Committee, including the co-opted Member as well as members of staff who regularly attend meetings.

Internal Audit Review

The questionnaires used to evaluate the internal audit function has been updated based on a best practice guide issued by KPMG and complies with the requirements of the [Scottish Government Audit and Assurance Committee Handbook](#).

The questionnaire will be issued to:

- All Audit & Risk Committee members. **Appendix B**
- Principal. **Appendix C**
- Vice Principal Operations. **Appendix D**

Next Steps

These questionnaires remain the same as was issued in 2023 and **are all available to view in the Additional Information pack**. If the Committee is satisfied with the proposed approach, the questionnaires will be issue following this Committee meeting.

Completed questionnaires should be returned by **30 June 2024** so that a report can be provided to the September 2024 Audit& Risk Committee meeting for consideration and action as appropriate. Thereafter, the Committee will report to the October 2024 Board of Management on its findings.

Recommendations:

The Audit Committee is asked to consider and approve the:

- a) Distribution list and questionnaire to be used to evaluate the effectiveness of the Committee.
- b) Distribution list and questionnaire to be used to evaluate the effectiveness of the internal audit function.

Title of Paper	External Audit Strategy 2023-2024
Presented by:	Amy McDonald, Vice Principal Operations
Status	PUBLIC
Recommendation:	To Note

Purpose / Executive Summary:

The purpose of the paper is to present the draft External Audit Strategy for 2023-24. Azets are in their second year of appointment, by Audit Scotland, of a 5 year contract appointed to undertake the external audit for the period to 2026-27.

The College had a productive meeting with the team from Azets in April 2024 covering the planning for the 2023/24 audit and practical arrangements associated with the year end audit work. Chris Brown, the Colleges new external Audit Partner, will update the Committee on the approach to the audit of the College finances, along with highlighting the performance audit work that is required in 2023/24.

The paper is presented in line with West College Scotland Audit Committee Terms of Reference: *'To review and advise the Board of the Internal Auditor's and External Auditor's assessment of the effectiveness of the College's financial and other internal control systems, including controls specifically designed to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency, and effectiveness (value for money).'*

Recommendations:

The Audit & Risk Committee is asked to **note** the content of the External Audit Strategy for 2023-2024.

Implications:

Financial	There are no direct financial implications in this report
Student Experience	There are no student experience implications associated with this report
People	There are no people implications associated with this report
Legal	There are legal implications in this report
Reputational	There are no financial implications in this report
Community/ Partnership impact	There are no community or partnership implications in this report
Environment	There are no environmental implications in this report
Equalities	There are no equality implications in this report



West College Scotland

External Audit Annual Plan - DRAFT

Year ended 31 July 2024

May 2024



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Introduction

Purpose

This audit plan highlights the key elements of our proposed audit strategy and provides an overview of the planned scope and timing of the statutory external audit of West College Scotland for the year ended 31 July 2024 for those charged with governance.

Our audit work will cover:

- the financial statements within the 2023/24 annual report and accounts;
- the wider scope of public audit; and
- any other work requested by Audit Scotland.

Adding Value through the Audit

All of our clients demand of us a positive contribution to meeting their ever-changing business needs. Our aim is to add value to the College through our external audit work by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way, we aim to help the College promote improved standards of governance, better management and decision making and more effective use of resources.

Feedback

If there are any elements of this audit plan to which you do not agree or you would like to discuss, please let us know as soon as possible.

Any comments you may have on the service we provide, the quality of our work, and our reports would be greatly appreciated at any time. Comments can be reported directly to any member of your audit team.

This plan has been prepared for the sole use of those charged with governance and management and should not be relied upon by third parties. No responsibility is assumed by Azets Audits Services to third parties.

Openness and transparency

This report will be published on Audit Scotland's website <http://www.audit-scotland.gov.uk/>

Audit scope and general approach

Responsibilities of the auditor and the College

The [Code of Audit Practice](#) outlines the responsibilities of external auditors appointed by the Auditor General for Scotland and it is a condition of our appointment that we follow it.

Auditor responsibilities are derived from statute, International Standards on Auditing (UK) and the Ethical Standard for auditors, other professional requirements and best practice, the Code of Audit Practice and guidance from Audit Scotland.

The College has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing an annual report and accounts that are in accordance with proper accounting practices. The College is also responsible for complying with legislation and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

[Appendix 2](#) provides further details of our respective responsibilities.

Risk-based audit approach

We follow a risk-based approach to the audit that reflects our overall assessment of the relevant risks that apply to the College. This ensures that our audit focuses on the areas of highest risk. Our audit planning is based on:

Discussions with senior officers	Our understanding of the college sector, its key priorities and risks	Attending & observing the Audit Committee
Guidance from Audit Scotland	Discussions with Audit Scotland and public sector auditors	Discussions with internal audit and review of plans and reports
Review of the College’s corporate strategies and plans	Review of the College’s corporate risk register	Consideration of the work of other inspection bodies

Planning is a continuous process and our audit plans are updated during the course of our audit to take account of developments as they arise.

Communication with those charged with governance

Auditing standards require us to make certain communications throughout the audit to those charged with governance. These communications will be through the Audit Committee.

Partnership working

We coordinate our work with Audit Scotland, internal audit, other external auditors and relevant scrutiny bodies, recognising the increasing integration of service delivery and partnership working within the public sector.

Audit Scotland

Although we are independent of Audit Scotland and are responsible for forming our own views and opinions, we do work closely with Audit Scotland throughout the audit. This helps identify common priorities and risks, treat issues consistently across the sector, and improve audit quality and efficiency. We share information about identified risks, good practices and barriers to improvement so that lessons to be learnt and knowledge of what works can be disseminated to all relevant bodies.

Audit Scotland undertakes national performance audits on issues affecting the public sector. We may review the College's arrangements for taking action on any issues reported in the national performance reports which have a local impact. We also consider the extent to which the College uses the national performance reports as a means to help improve performance at the local level.

During the year we may also be required to provide information to Audit Scotland to support the national performance audits.

Internal Audit

As part of our audit, we consider the scope and nature of internal audit work and look to minimise duplication of effort, to ensure the total audit resource to the College is used as efficiently and effectively as possible.

Delivering the audit

Hybrid audit approach

We adopt a hybrid approach to our audit which combines on-site visits (as required) with remote working; learning from the better practices developed during the pandemic.

All our people have the equipment, technology and systems to allow them to work remotely or on-site, including secure access to all necessary data and information.

All our staff are fully contactable by email, phone call and video-conferencing.

We employ greater use of technology to examine evidence, but only where we have assessed both the sufficiency and appropriateness of the audit evidence produced.

Secure sharing of information

We use a cloud-based file sharing service that enables users to easily and securely exchange documents and provides a single repository for audit evidence.

Regular contact

During the 'fieldwork' phases of our audit, we will arrange regular catch-ups with key personnel to discuss the progress of the audit. The frequency of these meetings will be discussed and agreed with management.

Signing annual accounts

Audit Scotland recommend the electronic signing of annual accounts and use a system called DocuSign.

Electronic signatures simplify the process of signing the accounts and are acceptable for laying in Parliament. Accounts can be signed using any device from any location. There is no longer a need for duplicate copies to be signed, thus reducing the risk of missing a signature and all signatories have immediate access to a high-quality PDF version of the accounts.

Approach to audit of the financial statements

Our objective when performing an audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement and to issue an independent auditor's report that includes our auditor's opinion.

As part of our risk-based audit approach, we will:

- perform risk assessment procedures including updating our understanding of the College, including its environment, the financial reporting framework and its system of internal control;
- review the design and implementation of key internal controls;
- identify and assess the risks of material misstatement, whether due to fraud or error, at the financial statement level and the assertion level for classes of transaction, account balances and disclosures;
- design and perform audit procedures responsive to those risks, to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion; and

- exercise professional judgment and maintain professional scepticism throughout the audit recognising that circumstances may exist that cause the financial statements to be materially misstated.

Materiality

“Reasonable assurance”, referred to above, is a high level of assurance, but is not a guarantee that an audit will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. We include an explanation in the auditor’s report of the extent to which the audit was capable of detecting irregularities, including fraud, and respective responsibilities for prevention and detection of fraud.

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of misstatements within the financial statements identified during the audit.

Judgments about materiality are made in the light of surrounding circumstances and are affected by our perception of the financial information needs of users of the financial statements, and by the size or nature of a misstatement, or a combination of both. The basis for our assessment of materiality for the year is set out in [Appendix 1](#).

Any identified errors greater than £64,000 will be recorded and discussed with you and, if not adjusted, confirmed as immaterial as part of your letter of representation to us.

Accounting systems and internal controls

We will follow a substantive testing approach to gain audit assurance rather than relying on tests of controls. As part of our work, we consider certain internal controls relevant to the preparation of the annual accounts such that we are able to design appropriate audit procedures. However, this work will not cover all internal controls and is not designed for the purpose of expressing an opinion on the effectiveness of internal controls. If we identify significant deficiencies in controls, we will report these to you in writing.

Going Concern

In most public sector entities (including Colleges), the financial reporting framework envisages that the going concern basis for accounting will apply where the entity’s

services will continue to be delivered by the public sector. In such cases, a material uncertainty related to going concern is unlikely to exist.

For many public sector entities, the financial sustainability of the entity is more likely to be of significant public interest than the application of the going concern basis. Our wider scope audit work considers the financial sustainability of the College.

Prevention and detection of fraud or error

In order to discharge our responsibilities regarding fraud and irregularity we require any fraud or irregularity issues to be reported to us as they arise. In particular, we require to be notified of all frauds which:

- Involve the misappropriation of theft of assets or cash which are facilitated by weaknesses in internal control and;
- Are over £5,000.

We also require a historic record of instances of fraud or irregularity to be maintained and a summary to be made available to us after each year end.

National Fraud Initiative

The National Fraud Initiative (NFI) in Scotland is a biennial counter fraud exercise led by Audit Scotland working together with a range of Scottish public bodies, external auditors and overseen by the Cabinet Office for the UK as a whole. The most recent NFI exercise commenced in 2022 and most matches should have been investigated by 30 September 2023. As part of our 2023/24 audit, we will monitor the College's participation and progress in the NFI.

Anti-money laundering

We require the College to notify us on a timely basis of any suspected instances of money laundering so that we can inform Audit Scotland who will determine the necessary course of action.

Reporting our findings

At the conclusion of the audit we will issue:

- an independent auditor's report setting out our formal audit opinions within the annual report and accounts; and
- an annual audit report describing our audit findings, conclusions on key audit risks, judgements on the pace and depth of improvement on the wider scope areas, and any recommendations.

Definitions

We will use the following gradings to provide an overall assessment of the arrangements in place as they relate to the wider scope areas. The text provides a guide to the key criteria we use in the assessment, although not all of the criteria may exist in every case.



Financial statements - significant audit risks

Significant risks are risks that require special audit consideration and include identified risks of material misstatement that:

- our risk assessment procedures have identified as being close to the upper range of the spectrum of inherent risk due to their nature and a combination of the likelihood and potential magnitude of misstatement; or
- are required to be treated as significant risks due to requirements of ISAs (UK), for example in relation to management override of internal controls.

Significant risks at the financial statement level

The table below summarises significant risks of material misstatement identified at the financial statement level. These risks are considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Management override of controls	Audit approach
<p>Auditing Standards require auditors to treat management override of controls as a significant risk on all audits. This is because management is in a unique position to perpetrate fraud by manipulating accounting records and overriding controls that otherwise appear to be operating effectively.</p> <p>Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk.</p> <p>Specific areas of potential risk include manual journals, management estimates and judgements and one-off</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Documenting our understanding of the journals posting process and evaluating the design effectiveness of management controls over journals. • Analysing the journals listing and determining the criteria for selecting high risk and/or unusual journals. • Testing high risk and/or unusual journals posted during the year and after the draft accounts stage back to supporting documentation for appropriateness, corroboration and to ensure approval has been undertaken in line with the College's journals policy.

Management override of controls	Audit approach
<p>transactions outside the ordinary course of the business.</p> <p>Risk of material misstatement: Very High</p>	<ul style="list-style-type: none"> • Gaining an understanding of the key accounting estimates and critical judgements made by management. We will challenge assumptions and consider for reasonableness and indicators of bias which could result in material misstatement due to fraud. • Evaluating the rationale for any changes in accounting policies, estimates or significant unusual transactions.

Significant risks at the assertion level for classes of transaction, account balances and disclosures

Fraud in revenue recognition	Audit approach
<p>Auditing standards require auditors to presume that fraudulent financial reporting relating to revenue recognition is a significant risk, although this is rebuttable where appropriate.</p> <p>The presumption is that the College could adopt accounting policies or recognise income in such a way as to lead to a material misstatement in the reported financial position.</p> <p>Given the financial pressures facing the public sector as a whole, there is an inherent fraud risk associated with the recording of income, particularly around the year end.</p> <p>In respect of income from Scottish Funding Council (SFC) grant funding, we do not consider the revenue recognition risk to be significant due to a lack of incentive and opportunity to manipulate revenue of this nature. The risk of fraud in relation to revenue recognition is however present in all other income streams, specifically for the transactions close to the year end.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Revenue (occurrence and accuracy): High • Receivables (existence): High 	<p>We will perform the procedures below based on their value within the financial statements:</p> <ul style="list-style-type: none"> • Documenting our understanding of the College's systems for income to identify significant classes of transactions, account balances and disclosures with a risk of material misstatement in the financial statements. • Evaluating the design of the controls in the key accounting systems, where a risk of material misstatement was identified, by performing a walkthrough of the systems. • Obtaining evidence that income is recorded in line with appropriate accounting policies and the policies have been applied consistently across the year. • Substantively testing material income streams using analytical procedures and sample testing of transactions.

Fraud in expenditure recognition	Audit approach
<p>As most public sector bodies are net expenditure bodies, the risk of fraud may be more likely to occur in expenditure recognition. There is a risk that expenditure may be misstated resulting in a material misstatement in the financial statements.</p> <p>Given the financial pressures facing the public sector as a whole, there is an inherent fraud risk associated with the recording of expenditure around the year end leading to a material misstatement in the reported financial position.</p> <p>In respect of the College's pay expenditure, we do not consider this risk to be significant due to a lack of incentive and opportunity to manipulate expenditure of this nature. The risk of fraud in relation to expenditure recognition is however present in all other expenditure streams.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Expenditure (completeness): High • Accruals (valuation and completeness): High 	<p>We will perform the procedures below based on their value within the financial statements:</p> <ul style="list-style-type: none"> • Documenting our understanding of the College's systems for expenditure to identify significant classes of transactions, account balances and disclosures with a risk of material misstatement in the financial statements. • Evaluating the design of the controls in the key accounting systems, where a risk of material misstatement was identified, by performing a walkthrough of the systems. • Obtaining evidence that expenditure is recorded in line with appropriate accounting policies and the policies have been applied consistently across the year. • Substantively testing material expenditure streams using analytical procedures and sample testing of transactions recognised for the year. • Reviewing and substantively testing accruals around the year end to consider if there is any indication of understatement of balances held through consideration of accounting estimates.

Valuation of land and buildings (key accounting estimate)	Audit approach
<p>West College Scotland held land and buildings with a net book value of £124.5 million at 31 July 2023, with external valuations performed on a five-year basis. The College's campus properties were valued at 31 July 2023 by Ryden (external valuer). This year, the College is planning to perform a desktop valuation exercise to ensure that the value of the land and buildings included in the accounts does not differ materially from its fair value.</p> <p>There is a significant degree of subjectivity in the measurement and valuation of land and buildings. This subjectivity and the material nature of the College's asset base represents an increased risk of misstatement in the financial statements.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Land & Buildings (valuation): High 	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Considering the basis on which the valuation is carried out and challenging the key assumptions applied. • Evaluating management processes and assumptions for the calculation of the estimates, the instructions issued to the valuation experts and the scope of their work. • Evaluating the competence, capabilities and objectivity of the valuation expert. • Testing the information used by the valuer/management to ensure it is complete and consistent with our understanding. • If there have been any specific changes to the assets in the year, the College should ensure these have been communicated to the valuer. • Ensuring revaluations made during the year have been input correctly to the fixed asset register and the accounting treatment within the financial statements is correct.

Pension asset / liability (key accounting estimate)	Audit approach
<p>An actuarial estimate of the pension fund asset/liability is calculated on an annual basis and on a triennial funding basis by an independent firm of actuaries with specialist knowledge and experience. The estimates are based on the most up to date membership data held by the pension fund and have regard to local factors such as mortality rates and expected pay rises with other assumptions around inflation when calculating the liabilities.</p> <p>A significant level of estimation is required in order to determine the valuation of pension assets/liabilities. Small changes in the key assumptions (including discount rates, inflation, and mortality rates) can have a material impact on the pension asset/liability.</p> <p>There is a risk that the assumptions used are not appropriate.</p> <p>Inherent risk of material misstatement:</p> <ul style="list-style-type: none"> • Pensions (valuation): High 	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Reviewing the controls in place to ensure that the data used by the actuary is consistent with the information we receive from the College. • Reviewing the reasonableness of the assumptions used in the calculation against other pension fund actuaries and other observable data. • Agreeing the disclosures in the financial statements to information provided by the actuary. • Examining the accounting for the pension movements in the financial statements. • Considering the competence, capability, and objectiveness of the management expert in line with ISA (UK) 500 Audit Evidence.

The wider scope of public audit

Introduction

The Code of Audit Practice frames a significant part of our responsibilities in terms of four wider scope audit areas:

- Financial sustainability
- Financial management
- Vision, leadership and governance
- Use of resources to improve outcomes.

Our audit approach to the wider scope audit areas

Appointed auditors are required to consider the wider scope areas when:

- identifying significant audit risks at the planning stage of the audit;
- reaching conclusions on those risks;
- making recommendations for improvement; and
- where appropriate, setting out conclusions on the audited body's performance.

When reporting on such arrangements, the Code of Practice requires us to structure our commentary under the four areas identified above. [Appendix 2](#) provides further detail on the definition, scope and audit considerations under each wider scope area.

Our planned audit work against these four areas is risk-based and proportionate. Our initial assessment builds upon our understanding of the College's key priorities and risks along with discussions with management and review of board and committee minutes and key strategy documents.

We have identified one significant risk in relation to financial sustainability as set out in the table below. At this stage, we have not identified any significant risks in relation to the other wider scope areas. Audit planning is a continuous process and we will report all identified significant risks, as they relate to the four wider scope areas, in our annual audit report.

Significant wider scope audit risk - Financial sustainability

The College continues to face significant financial challenges, operating within tight financial parameters, with measures required to be taken to ensure long-term sustainability.

In 2023-24 the College estimates a small adjusted operating deficit of £0.011million, followed by one year of small surplus and two years of deficits adding up to a total of £3.583million between 2024-2027. This position is based on a 2% pay award assumption, inflationary pressures on non-staff cost and increased utility costs. It also includes an expectation of no other sources of income and no change to the Scottish Government or SFC funding model. The medium term financial forecast is being updated before it is presented to the Board in June.

The College delivered a student activity shortfall of c.4,700 credits in 2022/23, which is in excess of the 2% allowance granted by the SFC. Any excess over the 2% threshold is subject to potential claw back of the related funding. This resulted in 1,600 credits being repayable to the SFC (equivalent to c£600k). This year the College is anticipating that the student credit target of 140,450 credits will be achieved in full.

Staff cost continue to be a significant pressure area and a key element of the College's ambitious savings plan. With the uncertainty around public sector pay settlements, any increase in staff costs will have a material impact on the finances of the College. The latest management accounts indicate that the College has achieved its budget savings of £1.980million, largely relating to salary savings. While the College will also have savings from the reduced pension contributions over the next two financial years, after that period these are going to increase again to 17.5%, so the nature of these savings will be short term.

Going forward, financial planning will continue to be challenging and ability to deliver savings plans and services in a sustainable manner remains a significant challenge and risk.

Our audit response:

We will review whether the College has appropriate arrangements in place to manage its future financial position. Our work will include an assessment of progress made in developing financially sustainable plans which reflect the medium and longer-term impact of cost pressures and that continue to support the delivery of the College's statutory functions and strategic objectives.

In formulating our audit plan, we identified areas of possible significant risk in relation to financial management, vision, leadership and governance and use of resources to

improve outcomes. Our audit approach will include reviewing and concluding on the following considerations to substantiate whether significant risks exist:

Financial Management

- Whether the College achieves its 2023/24 financial and performance targets.
- Whether the reduced capacity of the finance team allow for effective financial management and preparation of annual report and accounts.

Vision, leadership and governance

- Whether the College has reviewed its Corporate Strategy to reflect the newest challenges facing the Further Education industry.
- Whether the new Board and Committee members have been provided with appropriate training to perform their functions effectively.

Use of resources to improve outcomes

- Whether the College can evidence a clear link between prioritised spending and improvement against outcomes.
- Whether reporting in the Colleges' annual report and accounts give the readers comprehensive and relevant picture of the College's activities.

Audit team and timetable

Audit Team

Our audit team will be as follows:

Role	Name	Email
Engagement Lead	Chris Brown	Chris.Brown@azets.co.uk
Engagement Manager	Adrian Kolodziej	Adrian.Kolodziej@azets.co.uk

Timetable

Please find below confirmation of our proposed timetable for the audit as previously discussed with management:

Audit work/ output	Date
Audit planning meeting	1 May 2024
Audit Committee to consider audit plan	22 May 2024
Interim audit	TBC
Receipt of draft accounts and commencement audit fieldwork	9 September 2024
Audit Committee to consider accounts and audit report	November 2024
Board meeting to approve accounts for signing	November/ December 2024
Annual Report to the College and the Auditor General for Scotland	31 December 2024

Our requirements

In order for us to be able to complete our work in line with the agreed fee and timetable, we require the following:

- draft financial statements of a good quality by the deadlines you have agreed with us. These should be complete including all notes, the performance report and the accountability report;
- good quality working papers at the same time as the draft financial statements. These will be discussed with you in advance to ensure clarity over expectations;
- ensuring staff are available and on site (as agreed) during the period of the audit;
- prompt and adequate responses to audit queries.

Finance team capacity

The accounts and audit process requires effective project management to co-ordinate and apply resources in the finance and audit teams efficiently to meet your deadlines.

Our early engagement with the College during 2023/24 has highlighted the fact that the finance team is currently carrying vacancies in key positions. A replacement for the director of finance who left last year is not expected until July 2024 and the College has just started recruiting for the position of the head of finance (key audit contact) who has retired recently.

The finance team capacity could potentially impact the delivery of the audit and we have already seen the impact of these changes with some delays in obtaining responses to our planning enquiries. It is therefore important that adequate measures and contingencies are put in place by the College to deliver the accounts and support the audit in line with the agreed timetable and audit fee.

Audit Fee

The quality of audit work is an essential requirement in successfully delivering an audit that is fully compliant with Auditing Standards and the Code of Audit Practice. Audit Scotland sets an expected audit fee that assumes the body has sound governance arrangements in place, has been operating effectively throughout the year, prepares comprehensive and accurate unaudited accounts and meets the agreed timetable for audit.

The expected audit fee is reviewed by Audit Scotland each year. The fee level for 2023/24 has been developed in the context of a challenging economic environment, increased expectations on the audit profession and the ongoing process of recovery following the Covid-19 pandemic.

The 2023/24 expected audit fee is based on applying a 6% increase to the 2022/23 expected audit fee. This increase is applied on a sector basis and reflects the conditions of the public sector market.

As auditors we negotiate a fee with the College during the planning process. The fee may be varied above the expected fee level to reflect the circumstances and local risks within the body.

For 2023/24, we propose setting the audit fee at the expected fee level.

Fee element	2023/24	2022/23
Auditor remuneration (expected fee level)	53,920	50,870
Pooled costs	(5,750)	(7,460)
Audit support costs	0	1,310
Sectoral cap adjustment	5,010	5,440
Total fee	53,180	50,160

We assume receipt of the draft working papers at the outset of our on-site final audit visit. If the draft accounts and papers are late, or agreed management assurances are unavailable, we reserve the right to charge an additional fee for additional audit work. An additional fee will also be required in relation to any other significant exercises not within our planned audit activity.

Audit independence and objectivity

Auditor Independence

We are required to communicate on a timely basis all facts and matters that may have a bearing on our independence.

In particular, FRC's Ethical Standard stipulates that where an auditor undertakes non-audit work, appropriate safeguards must be applied to reduce or eliminate any threats to independence.

Azets has not been appointed to provide any non-audit services during the year. We confirm that we comply with FRC's Ethical Standard. In our professional judgement, the audit process is independent and our objectivity has not been compromised in any way. In particular, there are and have been no relationships between Azets and the College, its Board members and senior management that may reasonably be thought to bear on our objectivity and independence.

Appendices



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Appendix 1: Materiality

Whilst our audit procedures are designed to identify misstatements which are material to our audit opinion, we also report to those charged with governance and management any uncorrected misstatements of lower value errors to the extent that our audit identifies these.

Under ISA (UK) 260 we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA (UK) 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. The assessment of what is material is a matter of professional judgement and is affected by our assessment of the risk profile of the College and the needs of the users.

When planning, we make judgements about the size of misstatements which we consider to be material, and which provide a basis for determining the nature and extent of our audit procedures. Materiality is revised as our audit progresses, should we become aware of any information that would have caused us to determine a different amount had we known about it during our planning.

Our assessment, at the planning stage, of materiality for the year ended 31 July 2024 was calculated as follows.

	£
Overall materiality for the financial statements	1,280,000
Performance materiality (75% of materiality)	960,000
Trivial threshold	64,000
Materiality	Our initial assessment is based on approximately 2% of gross annual expenditure as estimated in the March 2024 management accounts. We consider this to be the principal consideration for the users of the financial statements when assessing financial performance of the College.
Performance materiality	Performance materiality is the working level of materiality used throughout the audit. We use performance materiality to determine the nature, timing and extent of audit procedures carried out. We perform audit procedures on all transactions, or groups of transactions, and balances that exceed our performance materiality. This means we perform a greater

	<p>level of testing on the areas deemed to be at significant risk of material misstatement.</p> <p>Performance materiality is set at a value less than overall materiality for the financial statements as a whole to reduce to an appropriately low level the probability that the aggregate of the uncorrected and undetected misstatements exceed overall materiality.</p>
Trivial misstatements	<p>Trivial misstatements are matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.</p> <p>Individual errors above this threshold are communicated to those charged with governance.</p>

The Remuneration & Staff Report and Related Parties disclosures are material by nature.

In performing our audit, we will consider any errors which result in a movement between the relevant bandings on the remuneration table to be material.

For Related Party transactions, in line with the standards we will consider the significance of the transaction with regard to both the College and the counter party, the smaller of which will drive materiality considerations on a transaction by transaction basis.

Appendix 2: Responsibilities of the Auditor and the College

The Auditor General and Audit Scotland

The Auditor General for Scotland is a Crown appointment and independent of the Scottish Government and Parliament. The Auditor General is responsible for appointing independent auditors to audit the accounts of the Scottish Government and most Scottish public bodies, including Colleges, and reporting on their financial health and performance.

Audit Scotland is an independent statutory body that co-ordinates and supports the delivery of high-quality public sector audit in Scotland. Audit Scotland oversees the appointment and performance of auditors, provides technical support, delivers performance audit and Best Value work programmes and undertakes financial audits of public bodies.

Auditor responsibilities

Code of Audit Practice

The Code of Audit Practice (the [2021 Code](#)) describes the high-level, principles-based purpose and scope of public audit in Scotland.

The Code of Audit Practice outlines the responsibilities of external auditors appointed by the Auditor General and it is a condition of our appointment that we follow it.

Our responsibilities

Auditor responsibilities are derived from the Code, statute, International Standards on Auditing (UK) and the Ethical Standard for Auditors, other professional requirements and best practice, and guidance from Audit Scotland.

We are responsible for the audit of the accounts and the wider-scope responsibilities explained below. We act independently in carrying out our role and in exercising professional judgement. We report to the College and others, including Audit Scotland, on the results of our audit work.

Weaknesses or risks, including fraud and other irregularities, identified by auditors, are only those which come to our attention during our normal audit work in accordance with the Code and may not be all that exist.

Wider scope audit work

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector.

The wider scope audit specified by the Code broadens the audit of the accounts to include additional aspects or risks in areas of financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

Financial management



Financial management means having sound budgetary processes. Audited bodies require to understand the financial environment and whether their internal controls are operating effectively.

Auditor considerations

Auditors consider whether the body has effective arrangements to secure sound financial management. This includes the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities.

Financial sustainability



Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

Auditor considerations

Auditors consider the extent to which audited bodies show regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so it can continue to deliver services.

Vision, leadership and governance

Audited bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.



Auditor considerations

Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. Auditors also consider the effectiveness of governance arrangements for delivery, including openness and transparency of decision-making; robustness of scrutiny and shared working arrangements; and reporting of decisions and outcomes, and financial and performance information.

Use of resources to improve outcomes

Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. This includes demonstrating economy, efficiency and effectiveness through the use of financial and other resources, and reporting performance against outcomes.



Auditor considerations

Auditors consider the clarity of arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of inequalities, and deliver continuous improvement in priority services.

Audit quality

The Auditor General and the Accounts Commission require assurance on the quality of public audit in Scotland through comprehensive audit quality arrangements that apply to all audit work and providers. These arrangements recognise the importance of audit quality to the Auditor General and the Accounts Commission and provide regular reporting on audit quality and performance.

Audit Scotland maintains and delivers an [Audit Quality Framework](#)

The most recent audit quality report can be found at [Quality of public audit in Scotland: Annual report 2022/23 | Audit Scotland \(audit-scotland.gov.uk\)](#)



College responsibilities

The College has primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include the following:

Area	College responsibilities
Corporate governance	<p>The College is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Those charged with governance should be involved in monitoring these arrangements.</p>
Financial statements and related reports	<p>The College has responsibility for:</p> <ul style="list-style-type: none"> • preparing financial statements which give a true and fair view of the financial position and its expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation; • maintaining accounting records and working papers that have been prepared to an acceptable professional standard and support the balances and transactions in its financial statements and related disclosures; • ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate authority; and • preparing and publishing, along with the financial statements, an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements. <p>Management is responsible, with the oversight of those charged with governance, for communicating relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.</p> <p>The College is responsible for developing and implementing effective systems of internal control as well as financial, operational</p>

Area	College responsibilities
	<p>and compliance controls. These systems should support the achievement of its objectives and safeguard and secure value for money from the public funds at its disposal. The College is also responsible for establishing effective and appropriate internal audit and risk-management functions.</p>
Standards of conduct for prevention and detection of fraud and error	<p>The College is responsible for establishing arrangements to prevent and detect fraud, error and irregularities, bribery and corruption and also to ensure that its affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.</p>
Financial position	<p>The College is responsible for putting in place proper arrangements to ensure the financial position is soundly based having regard to:</p> <ul style="list-style-type: none"> • Such financial monitoring and reporting arrangements as may be specified; • Compliance with statutory financial requirements and achievement of financial targets; • Balances and reserves, including strategies about levels and their future use; • Plans to deal with uncertainty in the medium and long term; and • The impact of planned future policies and foreseeable developments on the financial position.



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We are an accounting, tax, audit, advisory and business services group that delivers a personal experience both digitally and at your door.

Accounting | Tax | Audit | Advisory | Technology



Audit & Risk Committee
Wednesday 22 May 2024, 4pm via Teams
Agenda Item: 9

Title of Paper	Internal Auditors Report - Continuing Professional Development Estates Strategy Alternative Income Sources Student Admissions
Presented by:	Stephen Pringle, Wylie & Bisset
Status:	PUBLIC
Recommendation:	To Note

Purpose / Executive Summary:

In line with the 2023-24 Internal Audit Plan, Wylie & Bisset conducted an assignment to assess whether the College's systems and procedures are fully compliant with legislation and the College are taking all necessary steps to protect its students and staff. The reviews sought to provide assurance to the Board, via the Audit and Risk Committee, that arrangements are adequate.

The reports attached have concluded the following assurances:

Continuing Professional Development – Strong Assurance, 10 areas of best practice, with 2 low level recommendations, due to be completed by 30 June 2024.

Estates Strategy – Substantial Assurance, 5 areas of best practice, with 2 medium level and 1 low level recommendation. Low level recommendation to be implemented by August 2024 and medium levels to be implemented by January 2025.

Alternative Income – Strong Assurance, 7 areas of best practice and no recommendations noted

Student Admissions – Strong Assurance, 12 areas of best practice, with 2 low level recommendations, due to be implemented by December 2024.

All recommendations noted have been agreed by management and monitoring of these will take place through the Rolling Audit Action Plan until completed.

The paper is presented in line with West College Scotland Audit Committee Terms of Reference: *'To agree the Internal Audit Plan and review the Internal Audit Annual Report'*

Recommendations:

The Audit & Risk Committee are asked to consider and **note** the content of the reports.

Implications:	
Financial	Financial implications are covered through internal budget controls
Student Experience	Strong assurances in areas audited enhance the overall student experience
People	Our People are ensured that their data is held securely (GDPR) and Procurement processes are fully adequate.
Legal	There are no legal implications associated with this report
Reputational	There are no reputational implications associated with this report
Community/ Partnership impact	There are no community implications associated with this report
Environment	There are no environmental implications associated with this report.
Equalities	WCS ensures all activities are accessible and inclusive

West College Scotland Internal Audit 2023-24

Continuing Professional Development
March 2024

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for West College Scotland's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

We have undertaken a review of the suitability of arrangements in place to manage, monitor and measure the impact of Continuing Professional Development within the College.

This review formed part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- The College have robust processes in place to ensure that CPD training requirements are managed in an efficient manner. This includes ensuring that staff are communicated with in an appropriate manner.
- The College have robust processes for identifying training needs that results in training completed by staff being in line with their job role or the overall direction of the College.
- The College offer staff members appropriate CPD courses.
- The College actively monitors its CPD requirements in a clear and defined manner where reporting and feedback mechanisms ensure that lessons learnt are built into future systems.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background

CPD Procedures

The primary procedure which outlines the College's arrangements in place in relation to continuing personal development (CPD) is their Personal Effectiveness Learning and Development Procedure which was previously reviewed in November 2022.

The purpose of the Procedure is to ensure that staff members take ownership of their personal effectiveness, learning and development.

Staff should understand their learning needs through personal reflection, self-assessment and feedback against personal development goals which can be met through a variety of learning methods, such as on-the-job, social, and formal.

The Procedure clearly outlines the responsibilities of the individual, the College, and the person with the responsibility of the individual's development.

We identified that currently the process to complete self-assessments and develop personal development goals is optional and as a result the uptake is less than desired. This was evidenced during our sample testing where we raised a low-grade recommendation. Please refer to **Section 3: Detailed Recommendations** for further information.

Courses Available

The College offers a wide range of courses to its members of staff that can be delivered via a variety of methods, these include but are not limited to the following:

- In person;
- Online;
- Podcasts;
- Case studies;
- Conferences;
- Videos; and
- Webinars.

Evolve System

The Evolve system was set up to meet the requirements of the College and consolidate all information into one place in relation to CPD. The system has a training renewal cycle for compliance as well as mandatory learning. Accordingly, the system will automatically notify the employee when, in accordance with the regulation, the training must be repeated.

Every participant has a personal learning record that details the training they have completed during the academic year. Evolve allows users to schedule courses, track their completion, and view their cumulative hours of CPD, which are computed automatically.

The system provides skills profiles which an individual can self-assess themselves against. This allows the individuals to identify where more training is needed and assists in establishing personal development goals. The system will then highlight recommended courses to increase the learner's knowledge.

Feedback

After a course has been completed, staff members are provided with a feedback form enabling them to evaluate the course through a variety of questions, rated from 1 to 10. Additionally, the opportunity to provide written feedback is available if they wish.

During our review we sample tested 10 courses to review whether feedback was gathered and found that there was a variety in response rates ranging from 0% of participants providing feedback to 100% of participants providing feedback. As a result, we have raised a low-grade recommendation. Please refer to **Section 3: Detailed Recommendations** for further information.

Monitoring

During Organisational Development (OD) Team monthly meetings, checks are conducted to review whether any courses fall below the accepted threshold in relation to average feedback. Any course that falls below the accepted threshold will be removed from the system for review to determine whether the course can be improved to meet staff members needs and improve learning experience.

Once reviewed, the course will be re-uploaded where the College will continue to monitor feedback. If the course remains inadequate, the College will look to remove this and substitute with a viable replacement that effectively covers the learning outcomes.

The College also monitors the effectiveness of their courses through the Evolve System dashboard, where patterns can be identified and trend analysis in relation to course popularity analysed.

Additionally, the College will obtain input from their staff through the biannual "My Voice" survey. We were able to confirm that the survey includes sufficient coverage of staff feedback in relation to training opportunities offered through the College.

Reporting

CPD is reported to the Board on an annual basis through the HR report. Within this report the following is covered:

- Total number of CPD hours that have been completed collectively as a College within the academic year.
- The Trends of the top 10 engagement surrounding courses.
- Number of personal development goals.
- Number of skill profiles.

The OD Team meets monthly to review CPD initiatives, during which the dashboard on the Evolve System will be reviewed. This allows the Team to identify the total number of CPD hours that have been completed and current trends.

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: The College have robust processes in place to ensure that CPD training requirements are managed in an efficient manner. This includes ensuring that staff are communicated with in an appropriate manner.

- We reviewed the Personal Effectiveness Learning and Development Procedure to ensure that the College has the appropriate arrangements in place to identify training needs.
- We reviewed the guidance documents developed in relation to CPD to confirm that these were robust. These were as follows:
 - Learning Request Guidance.
 - My Conversation guidance for managers and Individuals.
 - Self-Assessment Guidance.
- We discussed with the College the Evolve System and how staff log, monitor and complete their training. We reviewed the functionality in practice via screenshare.
- We sampled 15 staff members to review whether:
 - The training data logged was accurate.
 - There was identified personal development goals for the staff member.
 - Training completed was in line with personal development goals and departmental development plans.

Objective 2: The College have robust processes for identifying training needs that results in training completed by staff being in line with their job role or the overall direction of the College.

- We reviewed the College's People Strategy for 2022-2030 to review whether there was coverage of staff development and confirm whether this links with the College's strategic objectives.
- We reviewed the Strategic Learning Plans for 2023-26 to confirm that there were appropriate plans in place to address training requirements at a College level.
- We reviewed the Department Plans to ensure that they align with the Strategic Learning Plan. We also confirmed whether departmental plans included coverage of training requirements for staff.

- We reviewed the College Workforce Survey Analysis Report completed by College Development Network in June 2022 to review the feedback raised in relation to staff development and CPD. We confirmed whether action plans were in place to address negative feedback.

Objective 3: The College offer staff members appropriate CPD courses

- We reviewed the course catalogue on the Evolve System and completed data analysis on the training courses provided across the College. This included reviewing online courses against facilitator led courses.
- We sampled 10 training courses provided to staff to review the relevance of content, quality of content, accuracy of data logged and whether feedback was provided from staff.

Objective 4: The College actively monitors its CPD requirements in a clear and defined manner where reporting and feedback mechanisms ensure that lessons learnt are built into future systems.

- We discussed with the College the processes to assess quality through the Evolve Training System. This included reviewing the 5-star feedback function on the system assessing this via screenshare and through our sample testing.
- We reviewed the dashboard reporting on the Evolve System to ensure that the College had the appropriate arrangements in place to monitor CPD courses and identify trends.
- We reviewed the “My Voice” Survey provided to staff in 2022 to identify whether any feedback was gathered in relation to staff development and CPD.
- We reviewed the Annual HR report 2022-23 that was presented to the Board in March 2024 to ensure that the Board was provided with sufficient information in relation to CPD.

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide the College with a strong level of assurance surrounding the arrangements in place to manage Continuing Professional Development. We have raised several good practice points and 2 low grade recommendations for improvement. Please refer to **Section 3: Detailed Recommendations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Continuing Professional Development	0	0	2	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	The College has effective controls in place to assess the quality of learning in relation to their CPD courses. If a course receives more than ten reviews and is rated less than three stars, it will be examined to determine whether its quality can be raised. If not, it will be permanently removed from the system and replaced with an alternative course.
2.	Organisational development is effectively reported on an annual basis to the Board. This includes information in relation to the total CPD hours logged, the top 10 courses and the number of staff members who have developed personal development goals.
3.	After reviewing the College's training courses, we can confirm that a wide range of courses are offered, giving staff members the chance to further their careers and acquire new skills.
4.	We were able to confirm that the College have effective systems in place to identify training needs. This includes at a strategic level through the Corporate Strategy, operational level through departmental development plans and individual level through the self-assessment process. It should be noted that a low-grade recommendation has been raised in relation to the completion of self-assessments.
5.	Every two years, the College conducts a staff survey that enables them to collect feedback on training and gauge staff satisfaction. The questions relate to the accessibility of learning and if the staff feel that this offers the appropriate development for their jobs.
6.	The dashboard allows the College to monitor compliance monthly. They can identify trends in learning and therefore provide more courses on more suitable topics as well as highlight courses with low levels of engagement.

The following is a list of areas where the College is operating effectively and following good practice.

7.	The College has a documented Personal Effectiveness Learning and Development Procedure. This procedure was approved in November 2022 and due for renewal in November 2025. The purpose of the procedure is to enable individuals to take ownership of their personal effectiveness, learning and development.
8.	The College utilises Evolve, which was configured to suit the College needs to consolidate desired information onto a single platform. The system effectively monitors CPD hours, automatically logs CPD hours, facilitates the additional CPD hours to be added to the system and enables staff to register and complete courses seamlessly.
9.	The College have provided staff members with a variety of guidance documents to aid them with the following: <ul style="list-style-type: none">➤ Applying for funding for learning and development.➤ Communicating in a constructive and coaching manner. This is captured from a staffing and management perspective.➤ Completion of the self-assessment thereby identifying learning and development needs.
10.	Staff members can identify training needs by using the skills profile component of the Evolve system. It identifies topics for improvement and offers suggested courses to help advance knowledge in those areas.

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Continuing Professional Development

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	1	1
Number of recommendations at West College Scotland	0	0	2	2

From the table above it can be seen that the College has a higher number of recommendations compared to those colleges it has been benchmarked against.

3 DETAILED RECOMMENDATIONS

Feedback provided on courses			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Gathering feedback from staff on the training courses provided allows the College to ensure that training offered is of high quality and relevant. Feedback monitoring is built into the College's Evolve System where courses are assessed on a 1-to-5-star basis. Any course that falls below a certain threshold will be put on standby for review.</p> <p>During our review, we sampled 10 training courses to confirm that feedback was effectively gathered, and steps taken to address poor responses. We identified 2 courses where no feedback was provided. Further, for the remaining 8 courses, the average response rate for feedback was 46.88%.</p> <p>Without consistent feedback, the effectiveness of the training offered cannot be adequately evaluated.</p>	Low	<p>We recommend the College reinforce the importance of providing feedback on these courses.</p> <p>Further, we recommend that for any training course that is facilitator led, feedback should be gathered by the facilitator during the session to promote a higher response rate.</p>

3 DETAILED RECOMMENDATIONS

Personal Development Goals			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The College has a system in place where staff will complete a self-assessment. The primary outcome of this process is the identification of Personal Development Goals (PDGs) which can serve as a powerful tool for self-improvement, goal attainment, and career success.</p> <p>During the review we sampled 10 staff members to review whether PDGs were logged on to the College's Evolve System. We were only able to evidence PDGs were in place for 2 of the 10 staff members sampled. We further extended our sample by 5 and found that all 5 had PDGs logged on the Evolve System.</p> <p>It should be noted that the development of PDGs is not currently a mandatory process, however the College has internally flagged the lack of engagement and are developing plans to address this.</p> <p>There is the risk that there may be missed opportunities for growth and development of staff members without formalising goals and identifying training needs based off these goals.</p>	Low	We recommend that the College consider introducing the self-assessment process and the identification of development goals as mandatory rather than optional due to the low engagement and lack of uptake to the process.

3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
<p>The College would rather individuals participated because they understood and realised fully the benefits rather than because it was mandatory. This also aligns to the best practice research that was used when designing the approach. WCS will instead begin a campaign with case studies and highlight the benefits to increase participation.</p> <p>With the recent Skills Profile Report update in Evolve, staff are now able to link their skills profile report to a My Conversation with their manager. A link to the Skills Profile Report has now been added to staff members Learning Records. This will also help encourage staff to complete their relevant Skills Profiles.</p> <p>An article will be included in the new Managers Bulletin to reinforce the importance of staff completing Skills Profiles as part of the My Conversations process.</p>	<p><i>Responsible Officer:</i> Jennifer Hardy, Head of Organisational Development & HR</p> <p><i>Implementation Date:</i> June 2024</p>

4 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	11 March 2024
Closing meeting	15 March 2024
Draft report issued	25 March 2024
Receipt of management responses	11 April 2024
Final report issued	15 April 2024
Audit Committee	22 May 2024
Number of audit days	5

5 KEY PERSONNEL

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Director	Stephen Pringle	Director of Internal Audit	stephen.pringle@wyliebisset.com
Assistant Manager	Siobhan Archibald	Internal Audit Assistant Manager	siobhan.archibald@wyliebisset.com
Auditor	Susan Shaw	Internal Auditor	susan.shaw@wyliebisset.com

West College Scotland			
Key Contacts:	Joe Rafferty	Director of Human Resources and Organisation	joe.rafferty@wcs.ac.uk
	Jennifer Hardy	Head of Organisation Development and HR	jennifer.hardy@wcs.ac.uk
	Paul Ferguson	Organisational Development Manager	paul.ferguson@wcs.ac.uk
	Gary McIntyre	Organisational Development Manager	gary.mcintyre@wcs.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

We will undertake a review of the suitability of arrangements in place to manage, monitor and measure the impact of Continuing Professional Development within the College.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to ensure:

- The College have robust processes in place to ensure that CPD training requirements are managed in an efficient manner. This includes ensuring that staff are communicated with in an appropriate manner.
- The College have robust processes for identifying training needs that results in training completed by staff being in line with their job role or the overall direction of the College.
- The College offer staff members appropriate CPD courses.
- The College actively monitors its CPD requirements in a clear and defined manner where reporting and feedback mechanisms ensure that lessons learnt are built into future systems.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Reviewing any documented policies/procedures form managing CPD training requirements across the College.
- Reviewing the systems adopted by the College to ensure training requirements are met.
- Discussion with the relevant College Staff to establish the procedures employed by the College for monitoring CPD processes.
- Discussion with Senior Management to ascertain how they are kept informed and what monitoring is undertaken of CPD processes.
- Discussion with other staff regarding their involvement in the quality process.
- Reviewing the systems utilised to log CPD training requirements.
- Reviewing the systems adopted to identify training needs.
- Reviewing whether the College has a process for ensuring that training completed is in line with job requirements/ statutory obligations/ College objectives.
- An assessment of the CPD processes in place at the College and their effectiveness. This will include an assessment of performance metrics utilised, targets that are set and processes for monitoring progress and reporting outcomes.
- Evaluation of the integrity of data used in the monitoring of CPD processes.

Potential key risks

The potential key risks associated with the area under review are:

- The College does not have robust processes in place to ensure that CPD training requirements are managed in an efficient manner where staff are not appropriately communicated with.
- The College does not have robust processes for identifying training needs thereby resulting in training being completed in a frivolous manner.
- The College do not offer staff members appropriate CPD courses.
- The College is not effectively monitoring their CPD requirements resulting in feedback not being appropriately gathered to ensure that systems improve.

West College Scotland Internal Audit 2023-24

Estates Strategy
March 2024

Overall Conclusion

Substantial

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B ASSIGNMENT PLAN	24

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

The purpose of this review was to confirm that estate strategy priorities are linked to and support the Corporate Plan. We also considered whether the College is making best use of the assets and facilities, and that maintenance of the estate is being properly managed.

This review formed part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- The internal governance structure is appropriate to ensure relevant projects/initiatives and requests are aligned with the Estates Strategy.
- There is sufficient and robust reporting on the implementation and progress of the Estates Strategy and related projects/initiatives, including reporting on achievement of key performance indicators (KPIs) and key risk indicators, to enable informed decisions to be made.
- The College has appropriate resources in place and is making best use of its assets and facilities to enable them to deliver the Estates Strategy.
- The College has considered future business needs to ensure that the Estates Strategy and associated projects will have sufficient flexibility to meet these needs and any future developments or legislative changes.
- The Estates Strategy takes cognisance of the College's Corporate Plan/Strategy and links into other College Strategies (e.g. Finance, Curriculum, IT and HR etc.).
- There are appropriate processes in place to ensure that the maintenance of the estate is being properly managed.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Background

Estates Strategy 2016-2026

The College's Estates Strategy was developed for the period 2016-2026 and outlines the College's commitment towards maintaining and developing their estates in line with their student's needs. The Strategy emphasises the importance of engaging with communities to provide access to employment and strengthen the local economy. Ultimately, the College seek to ensure that their estates are the following:

- well planned;
- fit for purpose;
- affordable;
- accessible;
- compliant;
- innovative;
- collaborative;
- flexible;
- responsive;
- adaptive to future requirements;
- driven by teaching and learning needs; and
- developed through shared ambition, pride, and passion and by undertaking a leadership role in the communities the College serves.

During our review we identified some weaknesses within the College's Estates Strategy and as a result have raised a medium grade recommendation. Please refer to **Section 3: Detailed Recommendations** for further information.

1 EXECUTIVE SUMMARY

Objectives of the Estates Strategy

The College's Estates Strategy includes four distinct objectives which can be summarised as follows:

1. **Suitability:** To provide spaces and places that meet 21st century teaching, learning and support service need and enable provision of high-quality commercial operations.
2. **Scale:** To ensure that the scale of the College estate is appropriate in size and configuration, exploring opportunities to collaborate and share, responding to new demands and reviewing space requirements on an ongoing basis.
3. **Flexibility:** To develop and maintain a flexible and efficient estate that can be configured to suit different teaching and learning styles and approaches, and through use of technology help generate engaging, exciting, and innovative learning opportunities.
4. **Sustainability:** To address climate change responsibilities and achieve carbon reduction by consideration and analysis of the environmental impact of our activities, undertaking an inclusive approach that will involve staff, students, partners, and communities.

Summary of College Estates

The College has a total of three main campuses which are as follows:

- Paisley Campus;
- Clydebank Campus; and
- Greenock Campus.

Paisley Campus

The College's Paisley Campus includes a total of three buildings which are as follows:

- The main Paisley Campus;
- The New Street Paisley Centre for Performing Arts; and
- The Ferguslie Learning Centre which is a shared facility owned by Renfrewshire Council.

Clydebank Campus

The Clydebank Campus is the newest building within the College's estates, opening in 2007. The Campus includes teaching areas, science labs, construction and engineering workshops, sporting facilities, library, and social areas.

1 EXECUTIVE SUMMARY

Greenock Campus

The College's Greenock Campus has two main buildings, these being the Finnart Street Property and the Waterfront Property. Specifically the College's Finnart Street building includes a training restaurant and a spa salon teaching facility.

The College also has facilities in the following areas:

- Renfrew;
- Barrhead; and
- Dumbarton.

Current Development Projects

The College has several development projects that are currently ongoing which are summarised below:

Campus	Development Project	Allocated Funds
All	Sustainability Initiatives	£112,000
All	Fire Alarm Upgrades	£50,000
All	RAAC Survey	£10,100
Clydebank	District Heating System	£341,000
Clydebank	LED Lighting Upgrade	£30,000
Clydebank and Paisley	PV (Solar panel) Project	£500,000
Paisley	Abercorn External Roof and Stone Works	£327,000
Paisley	Renfrew North Roof Work	£572,000
Paisley	Catering Refurbishments	£142,000
Paisley	Oakshaw Refurbishment of Room	£30,000
Paisley	Abercorn Refurbishment of Windows	£325,000
Paisley	Renfrew Third Floor Refurbishment	£100,000
Paisley	Security Doors	£16,000

1 EXECUTIVE SUMMARY

The College are also planning to complete significant refurbishments to the Finnart Street building at the recommendation of their building consultants Rydens where the findings of their report summarised the following: *“building components are beyond the economic life of repair”*. The College has estimated that refurbishment project will cost over £32m in relation to the refurbishment of the Finnart Street Workshop and Tower refurbishment. The project is still within the planning stages where funding is yet to be secured.

The College has also secured funding of £860k from the SFC for the Oakshaw building to maintain the building and make sure this continues to be serviceable and provide a safe environment to deliver education.

Work Undertaken

Per objective of the review we completed the following work:

Objective 1: The internal governance structure is appropriate to ensure relevant projects/initiatives and requests are aligned with the Estates Strategy.

- We reviewed the College's Estates Strategy for 2016-2026 to consider whether this was robust and effectively outlined the College's strategic aims in relation to their estates.
- We benchmarked the College's Strategy against two other colleges, one being based in Scotland, and another being based in England to confirm that the Strategy followed good practice and included information in line with other colleges.
- We discussed with the College's Vice Principal Operations and Capital Project Manager the effectiveness of the Strategy.
- We discussed with the College's Vice Principal Operations and Capital Project Manager the current development projects in progress and the upcoming projects that have been planned.
- We reviewed the business cases presented for the Finnart Street Project and the Oakshaw Building project, presented to the Corporate Development Committee in January 2024 and November 2023 respectively.

Objective 2: There is sufficient and robust reporting on the implementation and progress of the Estates Strategy and related projects/initiatives, including reporting on achievement of key performance indicators (KPIs) and key risk indicators, to enable informed decisions to be made.

- We reviewed the minutes for the Corporate Development Committee meetings held in May 2023, September 2023, and November 2023 to confirm that there was sufficient coverage and discussion in relation to estates.
- We reviewed the reports provided to the CDC for the period May 2023- March 2024 to confirm that the information reported sufficiently informed Committee members of the projects in progress and any potential projects proposed.
- We reviewed the minutes, reports and discussed with key College staff how current development projects are linked to the College's Estates Strategy and how progress against the Strategy is reported.

1 EXECUTIVE SUMMARY

Objective 3: The College has appropriate resources in place and is making best use of its assets and facilities to enable them to deliver the Estates Strategy.

- We discussed with the College the resources in place to deliver estates development projects, this included reviewing the team responsible and the funding received to deliver projects.
- We reviewed the total funding allocated across the current projects as per the Estates Update Report provided to the CDC in March 2024.
- We discussed with the College's Capital Project Manager the use of Consultants to deliver development projects. This included reviewing an example quote, fee schedule and Gantt Chart provided by Ryden Commercial Property Consultants for the Finnart Street development.
- We reviewed the student utilisation analysis completed as part of the Finnart Street development project.

Objective 4: The College has considered future business needs to ensure that the Estates Strategy and associated projects will have sufficient flexibility to meet these needs and any future developments or legislative changes.

- We reviewed the College's Estates Strategy to confirm that future business needs and initiatives were considered.
- We discussed with the College's Vice Principal Operations and Capital Project Manager the processes adopted for horizon scanning for future estates projects.
- We reviewed coverage of horizon scanning within the reports provided to the CDC.

Objective 5: The Estates Strategy takes cognisance of the College's Corporate Plan/Strategy and links into other College Strategies.

- We reviewed how the College's Estates Strategy links with the College Corporate Strategy and their other strategies.

Objective 6: There are appropriate processes in place to ensure that the maintenance of the estate is being properly managed.

- We discussed with the College's Vice Principal Operations and Capital Project Manager how estates are maintained across their campuses.
- We reviewed the use of Estates Helpline System to maintain College estates and confirmed whether this was robust.

Conclusion

Overall conclusion

Overall Conclusion: Substantial

We can provide the College with a substantial level of assurance in relation to arrangements in place to deliver the College's Estates Strategy. We have raised several good practice points, 3 recommendations for improvement and 4 observations for consideration. Please refer to **Section 3: Detailed Recommendations** and **Section 4: Observations** for further information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Estates Strategy	0	2	1	3

As can be seen from the above table there were no recommendations made which we have given a grading of high.

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	Maintenance of estates is managed on a campus level through the College's estates helpdesk function. This allows for staff members to raise reactive repairs as well as any cyclical and planned repairs.
2.	We were able to confirm that the College has the effective funding resources in place to complete development projects where the majority of funding is sourced through the SFC and the Scottish Government Energy Efficiency Scheme.
3.	We were able to confirm that the reporting arrangements in place for the College's estates is sufficient where the Corporate Development Committee are provided with a quarterly Estates Update Report from the Vice Principal Operations.
4.	We were able to confirm that the College has strong arrangements in place in relation to the identification and approval of proposed projects where clear business cases are provided to the Corporate Development Committee whether this is a dedicated report or captured within the quarterly estates updates. Each business case will include coverage of the proposed benefit to the College and how this will fit into the College effectively achieving their goals.
5.	The College utilise Ryden to provide consultancy-based services in relation to the College's development projects. Rydens on behalf of the College will complete feasibility studies and will scope the proposed work requirements providing indicative quotes to inform the funding required. Thereafter Rydens will assist the College in developing the tender packages where contractors are assigned based off the College's tendering policies.

2 BENCHMARKING

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Estates Strategy

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	2	2	4
Number of recommendations at West College Scotland	0	2	1	3

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 DETAILED RECOMMENDATIONS

Updating and Streamlining the College's Estates Strategy			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>The College has a detailed strategy that effectively outlines their estates infrastructure, future plans in relation to their estates, stock condition survey results, key responsibilities etc.</p> <p>During our review we found that the Strategy is over one hundred pages long and therefore may include too much detail. Further we found that a lot of sections within the strategy are outdated as these were in relation to the arrangements in place at the time of development in 2016.</p> <p>We completed benchmarking analysis of the Strategy and found that there were gaps in relation to performance measuring and monitoring.</p> <p>There is the risk that key messaging in relation to the Strategy may not be easily interpreted and lost within the detail of the strategy. There is also the risk that over specificity within the Strategy may result in information being irrelevant over time thereby inhibiting the College's ability to apply the Strategy in the future.</p>	Medium	<p>We recommend that the College review their Estates Strategy and look towards streamlining the information covered. Key areas to include can be the following:</p> <ul style="list-style-type: none"> ➤ Vision and strategic aims for the College's estate. ➤ Strategic review of the College's current estate. ➤ Key factors that impact the development of the College Strategy. ➤ Priorities for meeting the needs of the College curriculum, strategic aims, and regional requirements. ➤ Proposed plans in relation to Estates (where necessary this may need to be updated more frequently than the Strategy itself). <p>Thereafter, the College should ensure that the Estates Strategy is supported by a robust Operational Plan that effectively outlines how each strategic objective can be achieved. Operational Plans should be updated on an annual basis in line with delivery.</p>

3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
Agreed	<i>Responsible Officer: Director of Finance and Estates</i> <i>Implementation Date: January 2025</i>

3 DETAILED RECOMMENDATIONS

Directly Linking Projects with the Estates Strategy and Reporting on the Progress Against Implementation.			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The College provides the Corporate Development Committee with detailed reports in relation to their estates effectively outlining the status of current projects, any key factors that are impacting upon the completion of the project, funding received to date and proposed future development projects.</p> <p>During our review we found that the College are currently not reporting on their progress against implementing their Estates Strategy, nor are the current projects explicitly linked with the Strategy.</p> <p>There is the risk that there is not the clear linkage between the Strategy and estates reporting which will result in the College being unable to determine whether the Strategy can be effectively achieved.</p>	Medium	We recommend that the College look to link projects with Estate Strategy objectives and also identify performance measures to measure their performance against implementation.
Management response			Responsibility and implementation date
Agreed			<p><i>Responsible Officer: Head of Campus Operations</i></p> <p><i>Implementation Date: January 2025</i></p>

3 DETAILED RECOMMENDATIONS

Alignment of the Estates Strategy with the College's Corporate Strategy			
Ref.	Finding and Risk	Grade	Recommendation
3.	<p>The College's Estates Strategy for 2016-2026 includes a section dedicated to strategy alignment titled the strategic context. This section outlined the College's vision, values and strategic priorities providing further information in relation to the strategic priorities and objectives that correlate with estates.</p> <p>During our review we found that the current iteration of the Estates Strategy refers to a previous version of the College's Corporate Strategy and has yet to be updated for the current version of the Corporate Strategy for the period 2019-2025.</p> <p>Further, we found that the College's Estates Strategy covers a period of 10 years (2016-2026) which is not in alignment with the Corporate Strategy covering a period of 6 years (2019-2025).</p> <p>There is the risk that the College's Estates Strategy is not aligned with the College's Corporate Strategy. There is also the risk that actions in relation to estates are being planned for in periods where strategic priorities have not yet been defined.</p>	Low	We recommend that the College adopt a system of updating their strategies in conjunction with each other. Specifically the College should ensure that the Corporate Strategy is updated first where the Estates Strategy should be updated in line with the Corporate Strategy covering the same period.

3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
Agreed	<i>Responsible Officer: Principal</i> <i>Implementation Date: August 2024</i>

The following is a list of observations from our review

1.	<p>We were able to confirm that the College has effectively considered future business needs with regard to their estates development projects. These are reflected through the College's sustainability initiatives, consideration of technology when developing estates and the increase in capital funding received by the SFC (which has resulted in reduced revenue funding to maintain estates).</p> <p>The Strategy reflects this to an extent however there has been significant developments since 2016 and therefore does not fully reflect the development to be undertaken in relation to sustainability. Further, the College aims to integrate the Estates Strategy in line with the Curriculum Strategy to ensure that the College estates meets the College's plans in relation to curriculum delivery.</p>
2.	<p>During our review we found that the College have the appropriate plans in place in relation to their learning spaces, however the College has yet to incorporate plans for general areas for their staff and students to congregate during downtime. It may be beneficial for the College to consider incorporating objectives and plans in relation to developing these types of spaces with their Estates Strategy to effectively contribute toward enriching student and staff wellbeing resulting in better retention rates and a more positive student experience.</p>
3.	<p>The College has a gap within their Estates Team where they are currently recruiting for a Head of Estates who left the College in June 2023. The College were able to restructure roles to ensure that Head of Estate duties are completed by the College's Vice Principal for Operations. The College has recently recruited a Head of Estates who is due to start at the beginning of April 2024.</p>

The following is a list of observations from our review

- | | |
|----|---|
| 4. | <p>We were able to confirm that the College's Estates Strategy has a section dedicated to strategic alignment where this outlines how the College's other strategies feed into the Estates Strategy. It should be noted that as the Strategy has not been updated since its development in 2016, the following strategies are not included within the strategic alignment section as they were developed after the Estates Strategy:</p> <ul style="list-style-type: none">➤ Student Health and Wellbeing Strategy.➤ Digital Strategy.➤ Wellbeing Strategy RISE.➤ Communications Strategy 2022-2025. |
|----|---|

5 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	11 March 2024
Closing meeting	20 March 2024
Draft report issued	25 March 2024
Receipt of management responses	11 April 2024
Final report issued	15 April 2024
Audit Committee	22 May 2024
Number of audit days	5

6 KEY PERSONNEL

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Director	Stephen Pringle	Director of Internal Audit	stephen.pringle@wyliebisset.com
Assistant Manager	Siobhan Archibald	Internal Audit Assistant Manager	siobhan.archibald@wyliebisset.com
Auditor	Susan Shaw	Internal Auditor	susan.shaw@wyliebisset.com

West College Scotland			
Key Contacts:	Amy McDonald	Vice Principal Operations	amy.mcdonald@wcs.ac.uk
	Asha Narbutt	Capital Project Manager	Asha.Narbutt@wcs.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

A GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

The purpose of this review will be to confirm that estate strategy priorities are linked to and support the Corporate Plan. We will also consider whether the College is making best use of the assets and facilities, and that maintenance of the estate is being properly managed.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to ensure:

- The internal governance structure is appropriate to ensure relevant projects/initiatives and requests are aligned with the Estates Strategy.
- There is sufficient and robust reporting on the implementation and progress of the Estates Strategy and related projects/initiatives, including reporting on achievement of key performance indicators (KPIs) and key risk indicators, to enable informed decisions to be made.
- The College have appropriate resources in place and is making best use of its assets and facilities to enable them to deliver the Estates Strategy.
- The College has considered future business needs to ensure that the Estates Strategy and associated projects will have sufficient flexibility to meet these needs and any future developments or legislative changes.
- The Estates Strategy takes cognisance of the College's Corporate Plan/Strategy and links into other College Strategies (e.g. Finance, Curriculum, IT and HR etc.).
- There are appropriate processes in place to ensure that the maintenance of the estate is being properly managed.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Discussions with the relevant personnel to establish the current internal governance arrangement in place in respect of estates related projects/initiatives and request. We shall assess this to confirm whether this is adequate to ensure that these projects are aligned with the Estates Strategy.
- Obtaining and reviewing the Estates Strategy to ensure that this is robust, has been approved by the Board, and has been communicated to all key personnel. We shall consider the content and objectives of other public sector organisation's Estates Strategy and compare these with the College's to ensure that the College has not omitted any significant elements and/or KPIs.
- Establishing and evaluating how the Estates Strategy is being implemented in practice. This will include considering the processes in place to take forward the Estates Strategy initiatives into practical projects and actions.
- We shall discuss with key personnel the reporting process and what is provided to the Senior Management and the Board in relation to the Estates Strategy and related projects. We shall assess this to ensure this is appropriate, frequently provided and received on a timely basis. We shall obtain copies of any reports presented together with minutes of meetings to assess whether there is appropriate discussion and challenge on the implementation and progress of the Estates Strategy initiatives.
- Establishing the KPIs and key risk indicators in place and assess these to ensure that these are appropriate, SMART, and are challenging but achievable. We shall establish and assess how these are reported to Senior Management and the Board, including any self-assessment exercises undertaken.
- Obtaining the structure chart of those involved with the Estates Strategy and those responsible for delivering the Strategy. We shall assess whether there is an appropriate level of skills and resources available to delivery on the Estates Strategy. We shall consider what plans are in place to enable and monitor the projects linked to the delivery of the Estates Strategy.
- Establishing whether the College, when developing its Estates Strategy, considered the future business needs, development, and potential legislative changes. We shall ensure that if this was done, that cognisance of this was included in the Estates Strategy.
- We shall consider how those involved with the development and implementation of the Estates Strategy ensure that it is still appropriate in light

of any new developments internally or externally.

- We shall discuss the mechanism used to ensure that the Estates Strategy reflects the College's Business Plan objectives and the objectives of other operational plans. We shall obtain the College's Business Plan and other operational plans and assess their content to ensure this has been appropriately reflected within the Estates Strategy.
- We shall consider whether cognisance has been taken of any Scottish Government or Scottish Funding Council requirements in respect of the College's estate and its Estates Strategy.
- We shall consider and assess the mechanisms in place to ensure that the maintenance of the estate is being properly managed.

Potential key risks

The potential key risks associated with the area under review are:

- If the College does not have appropriate internal governance structures in place there is a risk that relevant projects/initiatives and requests may not be aligned with the Estates Strategy, which could result in inappropriate use of funds.
- The reporting to Senior Management and the Board on the implementation and progress of the Estates Strategy and related projects/initiatives is not sufficient nor robust, which would lead to inappropriate decisions being made or inappropriate projects being undertaken.
- If the College does have the appropriate level of resources in place and or it is not making best use of its assets and facilities, there is a risk that it will not be able to deliver the Estates Strategy, or some projects may not be delivered on budget and to deadline due to lack of resources.
- The College has not "future proofed" its Estates Strategy and associated projects resulting in these being unable to support future business needs and developments.
- If the Estates Strategy does not take cognisance of the College's Corporate Plan/Strategy and other functional strategies, there is a risk that the Estates Strategy will deliver inappropriate and redundant projects.

- There are inappropriate processes in place which do not ensure that the maintenance of the estate is being properly managed, which could result in a health and safety risk and reduction in potential student numbers.

West College Scotland Internal Audit 2023-24

Alternative/Non SFC Funding Sources
May 2024

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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Overview

Purpose of review

The purpose of this review was to ensure that the arrangements in place in respect of Non-SFC income are appropriate and are operating effectively and efficiently. This review sought to provide assurance that the College's financial controls in this area are adequate.

This review formed part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- The College has robust contract management arrangements in place to ensure that contracts are invoiced appropriately.
- All income sources are accounted for when recording income.
- Income is recognised in the appropriate accounting period.
- The College have the effective controls in place to ensure that there is no risk of management override to manipulate income figures.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background

Policies and Procedures

The College has Financial Regulations in place. This was last reviewed in September 2023, and is scheduled for an annual review. The Financial Regulations cover the responsibility of the Director of Finance and Estates in ensuring that appropriate procedures are in operation to enable the College to receive all the income to which it is entitled.

The Financial Regulations also stressed the responsibility of all staff to ensure that revenue to the College is maximised by the efficient application of agreed procedures for the identification, collection, and banking of income. This requires the prompt notification to the Finance Department of sums due so that collection can be initiated.

In addition to the Financial Regulations, the College also has a robust documentation in the form of process flow chart to provide guidance to staff on:

- Invoice processing for Commercial Income;
- Use of Payment Portal for Commercial Open Courses;
- Development Funding Stages from Bid, Award & Forecasting to Reconciliation and Reporting; and
- Modern Apprenticeship Stages from Bid, Award & Forecasting to Reconciliation and Reporting.

Alternative Funding Sources for AY 2023/24

The College has three main alternative/non-SFC funding sources, these are:

- Commercial Income
 - This includes UK large contracts, international partnerships, and vocational qualifications.

1 EXECUTIVE SUMMARY

- Modern Apprenticeship
 - This includes Skills Development Scotland and Contract for Modern Apprenticeships.
- Development Funding
 - This includes opportunities from Trusts, Foundation, Grants.

The table below outlines the College's main alternative/non-SFC funding sources and its performance against the budget as of March 2024.

Alternative Funding Source	Actual Income as of March 2024	Budget(Target) for 2023/24
Commercial Income	£1,339,098	£2,580,000
Modern Apprenticeships	£624,053	£600,000
Development Funding	£60,465	£500,000

Recording of Income

The College's Treasury and Sales Ledger functions have processes in place to record all income daily, irrespective of source. All income is received through the College main bank account and on a monthly basis a bank reconciliation is prepared by the Finance Team to ensure all income received are appropriately recorded. To make sure all claims and receipts are reconciled, there are regular meetings held between the Finance Team and the Alternative Income Teams of the College.

Testing of Income Received

We completed sample testing on four alternative income contracts, and we can confirm that these were invoiced appropriately and recorded in the correct accounting period.

We also reviewed the amounts presented in the Management Accounts for February 2024 against the recording in the finance system and found no issues.

Reporting Arrangements

The Finance Team reports to both the Senior Management Team and the Corporate Development Committee on a quarterly basis. Both forums are presented with a Financial Information Pack that contains:

- Performance Indicators;
- Finance Operating Risks;
- Statement of Comprehensive Income and Expenditure;
- Variance Analysis;
- Balance Sheet; and
- Cashflow.

Alternative Income is reported under the Performance Indicator section which covers the detailed performance of each alternative income stream of the College.

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: The College has robust contract management arrangements in place to ensure that contracts are invoiced appropriately.

- We reviewed the 3 alternative/non-SFC funding sources the College has in place.
- We conducted sample testing on 4 contracts to ensure the College is following their process in place.

Objective 2: All income sources are accounted for when recording income.

- We discussed with the Head of Finance on the process/control of recording income.
- We compared the February 2024 Management Accounts to the finance system, to ensure income was recorded correctly.

Objective 3: Income is recognised in the appropriate accounting period.

- We completed sample testing on 4 individual alternative funding transactions to confirm that the income had been appropriated recorded in the correct accounting period.

Objective 4: The College have the effective controls in place to ensure that there is no risk of management override to manipulate income figures.

- We discussed with the Head of Finance on what systems the College have in place to record income and generate reports.
- We obtained and reviewed the Finance Department Structure, to ensure that there were clear duties in place.

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide the College with a strong level of assurance surrounding the College's alternative/non-SFC funding sources arrangements. This is further highlighted as we have not raised any recommendations for improvement, and we have also raised several good practice points.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Alternative/ Non SFC Funding Sources	0	0	0	0

As can be seen from the above table there were no recommendations made.

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	<p>From our review, we identified that the College have 3 main alternative/non-SFC funding sources:</p> <ul style="list-style-type: none"> ➤ Commercial; ➤ Modern Apprenticeships; and ➤ Development Funding. <p>We reviewed four individual alternative funding sources the College has received. From our testing we identified that each transaction selected is covered by a contract, is invoiced appropriately, and is recorded in the proper accounting period.</p>
2.	<p>The College has robust Financial Regulations in place which provide guidance on the College resources and management assurance. The Regulations are reviewed annually, were last reviewed in September 2023, and scheduled for review in September 2024.</p>
3.	<p>From our review, we identified that the College's Financial Regulations as well as guidance documents on the alternative income sources claims and payments clearly outline roles and responsibilities of staff members involved in the funding process.</p>
4.	<p>The College have robust process documentation in place to guide staff members on the correct process in relation to the following:</p> <ul style="list-style-type: none"> ➤ Commercial Income Invoice; ➤ Commercial Open Courses with Payment Portal; ➤ Development Funding; and ➤ Skills Development Scotland Apprenticeship Claims and Payment.
5.	<p>We compared the College February 2024 Management Accounts to the College finance system to ensure all income has been captured correctly. We can confirm that the College has correctly presented income in the management accounts.</p>

The following is a list of areas where the College is operating effectively and following good practice.

6.	<p>From our review and discussions with the Head of Finance, we have identified that the College has robust systems in place to monitor the recording of funding income.</p> <p>We can confirm that the College have an Organisation chart in place, the chart clearly outlines the purpose of the finance team, along with identifying which individual team is responsible for the following areas:</p> <ul style="list-style-type: none">➤ Management Accounts;➤ Finance Operations;➤ Student Support Funds;➤ Procurement; and➤ Data Services.
7.	<p>We were able to confirm that the Senior Management Team and Corporate Development Committee receive thorough reports surrounding the College's financial position. This includes the College's Management Accounts where the Senior Management Team and the Corporate Development Committee will receive a detailed report on a quarterly basis summarising the performance for the period and the College's forecasted position at year end.</p>

2 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Risk Committee meeting.

Audit stage	Date
Fieldwork start	15 April 2024
Closing meeting	24 April 2024
Draft report issued	8 May 2024
Receipt of management responses	14 May 2024
Final report issued	14 May 2024
Audit & Risk Committee	22 May 2024
Number of audit days	6

3 KEY PERSONNEL

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Director	Stephen Pringle	Director of Internal Audit	stephen.pringle@wyliebisset.com
Senior	Zendl Abaigar	Internal Audit Senior	zendl.abaigar@wyliebisset.com
Auditor	Megan Clarke	Internal Auditor	megan.clarke@wyliebisset.com

West College Scotland			
Key Contact	Sara Rae	Assistant Principal: Enterprise and Skills	sara.rae@wcs.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

A GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

The purpose of this review is to ensure that the arrangements in place in respect of Non-SFC income are appropriate and are operating effectively and efficiently. This review will provide assurance that the College's financial controls in this area are adequate.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to ensure:

- The College has robust contract management arrangements in place to ensure that contracts are invoiced appropriately.
- All income sources are accounted for when recording income.
- Income is recognised in the appropriate accounting period.
- The College have the effective controls in place to ensure that there is no risk of management override to manipulate income figures.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Review whether the College has any policies and procedures in place in relation to the management and recording of non SFC/ alternative funding.
- Discuss with the College who is responsible for managing non SFC/ College Income and confirm that roles and responsibilities are clearly defined.
- Review how many sources of alternative/ non SFC funding the College has. Determine whether there are the appropriate funding arrangements in place that effectively outline how income is to be received and when.
- Review a sample of contracts to confirm that the appropriate invoices have been received and funding received in line with arrangements.
- Review the College budget for Non SFC/ Alternative Funding.
- Review the contracts the College has in place and ensure that income is effectively recorded on the College finance system. Confirm the effective recording against the College Budget.
- Review the recording of alternative/ non SFC funding and confirm that this is recorded in the correct period.
- Review the systems the College has in place to monitor the recording of funding income. Confirm that the College have the effective controls to segregate the duties and ensure that income received cannot be manipulated to inflate accounts.
- Review the reporting arrangements the College has in place in relation to non SFC/ Alternative funding.

Potential key risks

The potential key risks associated with the area under review are:

- The College does not have robust contract management arrangements resulting in income not being effectively invoiced.
- All income sources are not accounted for when recording income resulting in alternative funding not being effectively recorded.
- Income is not recognised in the appropriate accounting period resulting in income not being accurately recorded.
- The College does not have the effective controls in place for monitoring income received resulting in the potential for management override and manipulation.

West College Scotland

Internal Audit 2023-24

Student Admissions/Enrolment
May 2024

Overall Conclusion

Strong

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for West College Scotland's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

Overview

Purpose of review

The purpose of this assignment was to review the College's arrangements for student admissions and enrolment to ensure that the College have the appropriate controls and systems in place and to ensure that the process is as efficient as possible. We also reviewed the enrolments process in place across the College.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- Roles and delegated responsibilities are documented in policies and procedures and are operating well in practice.
- Sufficient records exist to evidence compliance with policies, procedures, and relevant statutory guidance and to support enrolment decisions where appropriate.
- All required enrolment milestones/stages are accurately and fully maintained as per stipulated procedures.
- Policies and procedures are in line with requirements of relevant legislation /agreed practice.
- The enrolment process is undertaken on a timely basis as per stipulated timescales and policies and procedures are regularly reviewed and updated, as necessary.
- Information/data is stored in line with the data retention policy and access is secure and limited to appropriate personnel.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background

Policies

The College has a Recruitment and Admissions Policy which applies to all applicants. The Policy is under the remit of the Director of Communications, Engagement and Student Experience and was approved on 13th of December 2022 and is due for review in December 2024.

In support to the overarching Policy, the College also has a documented process flowchart of its Recruitment Stages and Induction and Enrolment Process. The College public facing website contains robust information on the course application journey of every applicant outlining the process from creating an account to applying for funding after accepting an offer from the College.

Roles and Responsibilities

The Recruitment and Admissions Policy clearly outlines the responsibility of the following:

- Director of Communications, Engagement and Student Experience;
- Head of Student Services;
- MIS and Data Services;
- Head of Finance and Student Funding;
- Heads of Sectors and Curriculum Quality Leaders (CQLs);
- Marketing Team;
- Recruitment and Admissions Team; and
- Data Protection Officer.

Systems Used

The College launched REMS, a new student management information system, in January 2024. While part-time enrolments for the academic year 2023/24 are still processed through the previous system (Unit-e), applications for the full-time and part-time positions in 2024/25 are processed through the cloud-based REMS system.

The Curriculum Department uses a separate system called My Curriculum Planning (MCP) Tool to set the enrolment and retention targets. Both systems feed into the PowerBI dashboard and is used by the CQL, Heads of Sector and Assistant Principals to monitor applications, admissions, enrolment statistics against the predetermined target.

Selection Activity

Most applications are accepted by the College through its management information system. The Recruitment and Admissions Policy, which contains the procedure to be followed and timescales expected for the Recruitment and Admissions Team to meet, provides a clear outline of the selection activities. In accordance with the Policy, the College aims to give an offer on a course within 5 working days of the application being acknowledged. The applicant will be notified of the results of the selection process within 10 working days of the event.

We have conducted sample testing for 10 applicants for AY 2023/24 and 5 applicants for AY 2024/25. After reviewing both systems, we found that while the new management information system (REMS) offers a robust audit trail of the milestones/stages of the application process, timeframes specified in the policy were not adhered to. The system's capabilities and the new approach necessitated extra workarounds, which caused delays in the application processing. **Please see Section 3: Detailed Recommendations for further information.**

Records Management

The College has a Records Management Policy demonstrating the importance of managing records effectively within the College. The Policy is supported by a Retention and Disposal Schedule that provides a defined retention period for each type of data held by the College. The Policy was approved in March 2023 and is due to be reviewed in March 2026. **Refer to Section 3: Detailed Recommendations for further information.**

Systems Access Controls

The MIS Enhancement Manager is in charge of overseeing the systems access controls. Before a user is allowed access to the College system, they must submit an IT Systems Access Request that is authorised by the HR Department. HR also sends a monthly leavers report to the MIS Enhancement Manager, which allows the manager to delete user access.

Work Undertaken

Our work undertaken for this review included the following:

Objective 1: Roles and delegated responsibilities are documented in policies and procedures and are operating well in practice.

- We obtained and reviewed the College's Recruitment and Admissions Policy to ensure that there is a documented process of recruitment and admissions.
- We reviewed the responsibilities outlined in the Recruitment and Admissions Policy as well as the supporting process flowcharts to ensure that roles and responsibilities is clearly defined in the Policy.
- We held discussions with the Head of Student Services and Recruitment and Admissions Team Leader to identify the process followed for recruitment and admissions and the management information system used by the College.
- We held discussions with the Director of Communications, Engagement and Student Experience and Head of Student Services regarding the roles and responsibilities of the Curriculum Department, Marketing Team, Recruitment and Admissions Team and Student Advisory Services in the recruitment, enrolment and induction process of the College.

Objective 2: Sufficient records exist to evidence compliance with policies, procedures, and relevant statutory guidance and to support enrolment decisions where appropriate.

- We conducted a process walkthrough of the systems used in managing recruitment admissions in the College.
- We sample tested 10 applications in the Unit-E system and 5 applications in the REMS system to ensure that the appropriate process has been followed in compliance with the Recruitment and Admissions Policy.

Objective 3: All required enrolment milestones/stages are accurately and fully maintained as per stipulated procedures.

- From the sample testing, we obtained and reviewed the system capabilities to retain records on admissions and enrolment milestones/stages.

Objective 4: Policies and procedures are in line with requirements of relevant legislation /agreed practice.

- We reviewed the College Recruitment and Admissions Policy to ensure that it is regularly reviewed, equality impact assessed and complies with good practice.
- We held discussions with the Director of Communications, Engagement and Student Services and Head of Student Services on the feedback mechanisms used to evaluate the admissions, enrolment, guidance and support processes of the College.
- We held discussions with the Director of Communications, Engagement and Student Services and Head of Student Services on the reporting arrangements for recruitment and enrolment data in the College.

Objective 5: The enrolment process is undertaken on a timely basis as per stipulated timescales and policies and procedures are regularly reviewed and updated, as necessary.

- From the samples selected, we reviewed whether the agreed timescales outlined in the Recruitment and Admissions Policy were complied with.
- We reviewed the College website to ensure that sufficient information is available to guide applicants in their application journey.

Objective 6: Information/data is stored in line with the data retention policy and access is secure and limited to appropriate personnel.

- We obtained and reviewed the College's Record Management Policy and Retention Disposal Schedule.
- We held discussions with the Head of Student Services to determine whether a regular review of retention and storage records was carried out for recruitment and admissions data.
- We held discussions with the MIS Enhancement Manager about the access control in place for the systems used and the capabilities of the systems for automated deletion of records.

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide a strong level of assurance for the College's arrangements for student's admissions and enrolments. We have raised 2 low grade recommendations for improvement and observation. **Please see Section 3: Detailed Recommendations and Section 4: Observations.** We have also raised several good practice points in the Executive Summary.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Student Admissions/ Enrolment	0	0	2	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	From our review we identified that the College's Recruitment and Admissions Policy clearly outlines the roles and responsibilities of staff members involved in the recruitment and admissions process.
2.	We were able to review the Admission process of the REMS system and we can confirm that the system has the ability to capture the step-by-step admission process undertaken by each applicant as well as a record of staff who carried out the process and the current application status thereby allowing effective monitoring and accountability of the admission process.
3.	The College enrolment targets, and actual figures can be drilled down to course and class level which allows the curriculum department to have deeper insight into course and class performance.
4.	The College has an induction to enrolment process in place. The process is split into the following: Stage 1 - Invitation to Induction. Stage 2 - Keep warm emails. Stage 3 - Drop-in-info session. Stage 4 - Induction days. Stage 5 - Class Allocation. Stage 6 – Enrolment.
5.	From our review, we identified that the Student Advisory Services get in touch with students who have withdrawn from their courses, to ascertain the reason behind the withdrawal. The Student Advisory Services will accommodate the student needs to get them to stay on their course.
6.	A series of keep warm emails are sent to the successful applicant after accepting an offer from the College. These emails are intended to keep the students engaged and informed on funding services, systems to support learning, student's association, timetables, student cards, college calendars, frequently asked questions, and a contact for help.

1 EXECUTIVE SUMMARY

The following is a list of areas where the College is operating effectively and following good practice.

7.	We also reviewed the College website, and we can confirm that there is robust information available for applicants on the course application journey, from creating an account to applying for a course up to accepting an offer and applying for funding.
8.	The College has a robust Recruitment and Admissions Policy in place. The Policy was last reviewed in December 2022, and scheduled for review in December 2024. The Policy sets out the operational framework for fair and equitable recruitment and admissions for learners.
9.	From our review, we are satisfied that the College has robust documentation and materials available to guide staff and potential students in the recruitment, admissions, and enrolment processes.
10.	The College has a Records Management Policy and a Retention Disposal Schedule that clearly outlines each records retention schedule and the responsibility for record review. User access to both systems is controlled by the position that each user holds, and access is granted and revoked in accordance with a set process.
11.	The College conducted a student survey in December 2023 which included an assessment of the College's Application and Admission Process. The College's Application and Admission Process generally received a high satisfaction rate from the students.
12.	The Vice Principal Curriculum and her Assistant Principals form the Education Leadership Team where they discuss enrolment and retention figures using the PowerBI dashboard.

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Student Admissions/ Enrolment

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	2	3
Number of recommendations at West College Scotland	0	0	2	2

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 DETAILED RECOMMENDATIONS

Records Management			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Good record management supports good data governance and data protection.</p> <p>In accordance with the College’s Record Management Policy, retention and storage of records must be subject to a regular review process carried out under the guidance of management. However, we noted that this is still to be undertaken for the records related to student admissions and enrolment.</p> <p>Furthermore, from our discussion with one of the system administrators of Unit-e and REMS, we learned that both are not capable of automatic destruction of records.</p> <p>There is a risk that records are not held in compliance with all applicable legal, regulatory, and contractual requirements.</p>	Low	<p>We recommend that a regular review of retention and storage records held in both systems be carried out. The results of these reviews must be recorded.</p> <p>We also recommend that the College engage with the REMS system provider for an enhancement to accommodate this functionality.</p>

3 DETAILED RECOMMENDATIONS

Management response	Responsibility and implementation date
<p>A half-yearly review of retention and storage records will be undertaken to ensure that records follow all applicable legal, regulatory, and contractual requirements. The results of these reviews will be recorded and lodged with the College’s Data Protection Officer.</p> <p>We will engage with Civica, the REMS system provider, to explore whether this functionality can be built into the system.</p>	<p><i>Responsible Officer:</i></p> <p>Head of Student Services</p> <p><i>Implementation Date: 1st Dec 2024</i></p>

3 DETAILED RECOMMENDATIONS

Admissions Timescales			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>The College's Recruitment and Admission Policy establishes time frames that the Recruitment and Admissions Team must adhere to when communicating with applicants. These deadlines are as follows:</p> <ul style="list-style-type: none"> ➤ Applicants for all courses will be given an offer on a college course within 5 working days of their application being acknowledged. ➤ The outcome of the selection process will be communicated to the applicant within 10 working days of the event. <p>We tested 10 applications that were received in the Unit-e system for 2023/24 and 5 applications that were received in the REMS system for 2024/25 as part of our review. We found that for Unit-e, offers were made 7 working days after the application had been acknowledged, whilst for the REMS system, applicants received offers after 35 to 52 working days. Additionally, based on the samples chosen in the REMS system, it takes between 9 to 35 working</p>	Low	<p>We recommend that a review of the timescales set in the Recruitment and Admission Policy be undertaken considering the implementation of the new system.</p> <p>We also recommend that every applicant be notified whenever there are delays in the processing of their application for guidance.</p>

3 DETAILED RECOMMENDATIONS

	<p>days for the application to be acknowledged by the Recruitment and Admissions Team.</p> <p>Whilst we understand that additional workarounds have been made due to the functionality of the new system and that the Recruitment and Admissions Team is already operating at full capacity, there is the risk that the delay in a response could drive away applicants and ultimately result in a loss of students.</p>		
Management response		Responsibility and implementation date	
<p>We undertake a full review of the new REMs system and the 24/25 intake process this autumn. Following that we will set new realistic timescales and include them in the Recruitment and Admission Policy when reviewed in December 24. That review will also consider all communications to applicants, including identifying any gaps regarding the need for notifications and the best method of serving that messaging.</p>		<p><i>Responsible Officer:</i></p> <p>Director of Communications, Engagement and Student Experience</p> <p><i>Implementation Date: December 2024</i></p>	

4 OBSERVATIONS

The following is a list of observations from our review

- | | |
|----|--|
| 1. | The Recruitment and Admissions Policy refers to Unit-E as the system used for processing admissions. With the implementation of the new management system (REMS), we encourage that the College update and harmonise the relevant policies and procedures to conform to the new system once it is fully operational. |
|----|--|

5 AUDIT ARRANGEMENTS

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Risk Committee meeting.

Audit stage	Date
Fieldwork start	15 April 2024
Closing meeting	26 April 2024
Draft report issued	3 May 2024
Receipt of management responses	15 May 2024
Final report issued	15 May 2024
Audit & Risk Committee	22 May 2024
Number of audit days	5

6 KEY PERSONNEL

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Director	Stephen Pringle	Director of Internal Audit	stephen.pringle@wyliebisset.com
Senior	Zendl Abaigar	Internal Audit Senior	zendl.abaigar@wyliebisset.com
Auditor	Megan Clarke	Internal Auditor	megan.clarke@wyliebisset.com

West College Scotland			
Key Contacts	Nathan Tyler	Director of Communications, Engagement and Student Experience	nathan.tyler@wcs.ac.uk
	Scott Campbell	Head of Student Services	scott.campbell@wcs.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

A GRADING STRUCTURE

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A GRADING STRUCTURE

For each recommendation, we assign a grading either as High, Medium or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

The purpose of this assignment is to review the College's arrangements for student admissions and enrolment to ensure that the College have the appropriate controls and systems in place and to ensure that the process is as efficient as possible. We will also review the enrolments process in place across the College.

This review forms part of our 2023/24 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to ensure:

- Roles and delegated responsibilities are documented in policies and procedures and are operating well in practice.
- Sufficient records exist to evidence compliance with policies, procedures, and relevant statutory guidance and to support enrolment decisions where appropriate.
- All required enrolment milestones/stages are accurately and fully maintained as per stipulated procedures.
- Policies and procedures are in line with requirements of relevant legislation /agreed practice.
- The enrolment process is undertaken on a timely basis as per stipulated timescales and policies and procedures are regularly reviewed and updated, as necessary.
- Information/data is stored in line with the data retention policy and access is secure and limited to appropriate personnel.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Discussion with key personnel to establish the student records systems used by the College. We shall assess the suitability of these system. We shall also consider the compatibility of these across the College.
- Discussion with key personnel to establish the process for enrolling students at the College. We shall assess this to ensure there is a consistent method applied. We shall undertake sample testing to ensure this is being adhered to by staff.
- We shall establish the approval process in place in respect of student enrolments.
- We shall establish the monitoring and reporting arrangements in respect of student enrolments. We shall evaluate this to assess whether this is appropriate, timely and provides sufficient evidence to allow informed decisions to be made.
- We shall review the approach utilised by the College to assess enrolment rates at the College and review whether data is benchmarked alongside other education institutes by the College.
- We shall review the reporting arrangements in place with regard to student enrolment.

Potential key risks

The potential key risks associated with the area under review are:

- Roles and delegated responsibilities are not documented in policies and procedures resulting in processes operating inconsistently in practice and not in line with College procedures.
- Sufficient records do not exist to evidence compliance with policies, procedures, and relevant statutory guidance. As a result, the College are unable to make informed decision.
- The College do not keep to enrolment milestones which results in the process not keeping to the appropriate timescales and students not being enrolled in a timely manner.
- Policies and procedures are not in line with requirements of relevant legislation /agreed practice.
- The College do not keep to enrolment milestones which results in the process not keeping to the appropriate timescales and students not being enrolled in a timely manner.
- Information/data is not stored in line with the data retention policy where records may be subject to unauthorised access that could result in a potential breach.

Title of Paper	Draft 2024-2025 Internal Audit Plan
Presented by:	Amy McDonald, Vice Principal Operations
Status	PUBLIC
Recommendation:	For Approval

Purpose / Executive Summary:

Wylie & Bisset LLP have been appointed as Internal Auditors for a five-year period to 31 July 2025. The prime responsibility of the Internal Audit Service (IAS) is to provide the Board of Management, via the Audit & Risk Committee, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The Internal Auditor objectively examines, evaluates, and reports on the adequacy of internal control thus contributing to the economic, efficient, and effective use of resources and to the reduction of the potential risks faced by the College. Also, the operation and conduct of the Internal Auditor must comply with the standards and guidelines set down by the Chartered Institute of Internal Auditors.

In May 2022, the Audit Committee approved the 2022-23 Internal Audit Plan which included the proposed audit assignments for 2023-24 and 2024-25. The plan takes the internal auditors to the end of their contract.

The Committee are being asked to consider whether the draft 2024-25 Internal Audit Plan is still appropriate and to provide initial feedback for consideration by the auditor and the College Senior Management Team. After the May 2024 Committee meeting, the auditor and the Senior Management Team will review the plan considering the:

- Strategic risk register.
- Audit Needs Assessment and Assurance Map.
- Objectives as stated in the Corporate Strategy.

This paper presents to the Audit & Risk Committee the draft 2024-25 Internal Audit. The Committee is asked to consider the 2024-25 Internal Audit Plan.

The paper is presented in line with West College Scotland Audit & Risk Committee Terms of Reference:

'To agree the Internal Audit Plan and review the Internal Audit Annual Report'.

Recommendations:

The Audit & Risk Committee is asked to consider and comment on the Internal Audit Plan for 2024-2025. The final 2024/2025 Internal Audit Plan will be recommended to the Board of Management for approval in June 2024.

Implications:

Financial	There are no direct financial implications in this report
Student Experience	There are no direct student experience implications associated with this report
People	There are no direct people implications associated with this report
Legal	There are no legal implications in this report
Reputational	There are no reputational implications in this report
Community/ Partnership impact	There are no community or partnership implications in this report
Environment	There are no environmental implications in this report
Equalities	There are no equality implications in this report

Audit Needs Assessment

The Internal Audit Plan is developed with the aim of focusing audit resources on the areas of most need and therefore not all potential audit areas can be reviewed within the resource available. The Audit & Risk Committee should consider the assurance it gets from other sources (e.g., external audit, regulatory reviews, management).

The 2024-25 proposed audit assignments are noted below:

Financial Systems Health Check – 6 days (October 2024)

The purpose of this review is to ensure that the College's financial systems are reliable, accurate, and meet regulatory standards.

College Corporate Strategy – 5 days (April 2025)

The purpose of this review is to ensure that the College has a robust Corporate Strategy, and this is clearly integrated within the College.

Review of Student Management Information System – CIVICA – 5 days (October 2024)

A review will take place of the suitability of the new CIVICA system to ensure that it is operating as expected and is being used to its full potential. The review will test whether the system is delivering the perceived benefits expected from the system.

Freedom of Information – 5 days (April 2025)

The purpose of this assignment is to consider whether the College has adequate policies and procedures in place in relation to Freedom of information. This review will seek to provide assurance to the Audit & Risk Committee that the Freedom of Information processes are robust and in line with best practice.

Enhancement Planning – 5 days (March 2025)

The purpose of this review is to ensure that the College's plans for change and improvement are robust.

Succession Planning – 5 days (October 2024)

The purpose of this assignment will be to review the succession planning arrangements in place for staff. It will consider the steps taken by the College to assess the future plans for staff members and the key positions within the College and the steps taken to ensure there is the appropriate skills mix and the pool of talent to mitigate the risks of succession planning.

Recruitment & Retention - 5 days (March 2025)

The purpose of this assignment is to review the College's recruitment arrangements to ensure that the College has systems in place to ensure the retention of staff members. It will review the steps taken by the College to ensure that recruitment needs are fully assessed and fulfilled. It will also assess the steps undertaken by the College to ensure staff recruited are retained following their probation period. The review will also cover the steps being taken to ensure that there is a diverse workforce in place.

Risk Management – 5 days (April 2025)

The purpose of the review is to ensure that the College has appropriate risk management arrangements in place and that these have been embedded throughout the whole College. This

review will look to provide assurance to the Audit & Risk Committee, that the College's risk management arrangements are adequate.

Funding (Statutory Requirement) – 15 days (September 2024)

The Funding Audits are a legal requirement to ensure compliance with the SFC Financial Memorandum and will be undertaken and reported to the Committee as per the relevant guidance.

Audit Management / Follow Up – 9 days

These days represent the work undertaken to update the Rolling Audit Action plan along with the overall audit planning and reporting function.

Next Steps

The Audit & Risk Committee is requested to consider the 2024-25 Internal Audit Plan and to make any comment upon the plan. The plan will be considered by the Senior Management Team. The plan may be subject to change during the year if other assurance work is required.

Recommendations:

The Audit & Risk Committee is asked to consider and comment on the Internal Audit Plan for 2024-2025. The final 2024/2025 Internal Audit Plan will be recommended to the Board of Management for approval.

West College Scotland

Internal Audit Plan
2024/25

+ May 2024





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Background

Wylie Bisset LLP were appointed as Internal Auditors by the College with effect from 1 August 2020 until 31 July 2023 with the option to extend for a further two 12-month periods. The contract was subsequently extended for a further 2 years until 31 July 2025.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Board of Management, via the Audit & Risk Committee, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the College. Also, the operation and conduct of the IAS must comply with the guidelines set down by the Institute of Internal Auditors and Public Sector Internal Audit Standards.

Terms of Reference – Internal Audit

The provision of the IAS by Wylie Bisset LLP is covered by the letter of engagement dated 8 July 2022.

Preparation of Internal Audit Plan 2024/25

This Plan was developed following discussions with the Vice Principal Operations and the Governance Manager

Formal Approval

The original Audit Needs Assessment was presented to the Audit & Risk Committee for approval on 21 May 2020. This Plan covers the period 2024/25 and will be presented to the Audit & Risk Committee for approval on 22 May 2024.



Operational Plan

2024/25

Audit area	High level indicative summary scope	Total number of days
Financial Systems Health Check	<p>The purpose of this review is to ensure that the College’s financial systems are reliable, accurate, and meet regulatory standards.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> ➤ There are appropriate policies, procedures and documentation in place to provide support and guidance on the system. ➤ There are appropriate access controls in place, and these are linked to authorisation limits as set out in a Delegated Level of Authority. ➤ The system is fully utilised and financial processes operate in line with good practice. ➤ Efficient and effective procedures and controls are in place for key finance processes. ➤ Adequate segregation of duties are in place. ➤ There is adequate management oversight of finance processes. ➤ There is appropriate governance over spending limits, with an approved Delegated Level of Authority in place and adhered to. 	6
College Corporate Strategy	<p>The purpose of this review is to ensure that the College has a robust Corporate Strategy, and this is clearly integrated within the College.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> ➤ The Strategy is practical as evidenced by College outcomes. ➤ The corporate objectives and goals, policies, and major programmes are clearly articulated and internally consistent. ➤ The College environment assumptions are valid. ➤ The Strategy continues to be appropriate. 	5



Audit area	High level indicative summary scope	Total number of days
Review of new CIVICA System	<p>We will undertake a review of the suitability of the new CIVICA system to ensure that it is operating as expected and is being used to its full potential. Our review will test whether the system is delivering the perceived benefits expected from the system.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> ➤ The CIVICA system is fit for purpose and operating in line with expectations and good practice. ➤ Data has been accurately transferred from the previous system. ➤ Sufficient training has been provided to those staff who will be using the system. ➤ Appropriate controls have been put in place over the new system and these are being adhered to by staff. ➤ The perceived benefits from the new system are being realised. 	5



Audit area	High level indicative summary scope	Total number of days
Freedom of Information	<p>The purpose of this assignment is to consider whether the College has adequate policies and procedures in place in relation to Freedom of information. This review will seek to provide assurance to the Audit & Risk Committee that the Freedom of Information processes are robust and in line with best practice.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> ➤ The College has taken appropriate steps to ensure that they are compliant with the legislative guidance of the Freedom of Information Act. ➤ The information provided by the College in response to Freedom of Information requests meets the requirements as set out in the Freedom of Information Act. ➤ The College has documented plans in place to address any remaining areas of non-compliance. ➤ There is sufficient reporting in place with regards to the progress with achieving Freedom of Information compliance. 	5



Audit area	High level indicative summary scope	Total number of days
Enhancement Planning	<p>The purpose of this review is to ensure that the College’s plans for change and improvement are robust.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> ➤ The College has robust planning processes in place to ensure enhancement and change where required. ➤ The College regularly reviews, monitors and reports against the Operational Plan. ➤ The enhancement planning arrangements are flexible, being monitored and are appropriate for the College. ➤ The College has appropriate plans in place to address the key areas of the Operational Plan. ➤ There is sufficient budget in place to achieve objectives in relation to improvement. 	5



Audit area	High level indicative summary scope	Total number of days
Succession Planning	<p>The purpose of this assignment will be to review the succession planning arrangements in place for staff. We will consider the steps taken by the College to assess the future plans for staff members and the key positions within the College and the steps taken to ensure there is the appropriate skills mix and the pool of talent to mitigate the risks of succession planning.</p> <p>The objectives for this review will be to ensure:</p> <ul style="list-style-type: none"> ➤ The College has an appropriate succession plan in place. ➤ There is a robust HR Strategy in place which considers short-term and long-term staffing requirements, including succession planning. ➤ The College undertake regular skills reviews to ensure that they have the appropriate skills mix for each of the key positions. ➤ There are adequate procedures in place to allow for knowledge sharing. ➤ Succession planning is effectively considered in the College’s strategy and risk management process. 	5



Audit area	High level indicative summary scope	Total number of days
Recruitment and Retention	<p>The purpose of this assignment is to review the College’s recruitment arrangements to ensure that the College has systems in place to ensure the retention of staff members. We will review the steps taken by the College to ensure that recruitment needs are fully assessed and fulfilled. We will also assess the steps undertaken by the College to ensure staff recruited are retained following their probation period. Our review will also cover the steps being taken to ensure that there is a diverse workforce in place.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> ➤ The arrangements in place within the College for the recruitment of new staff are robust, fit for purpose and in line with current legislation. ➤ Recruitment procedures are robust and as well as ensuring that the most suitable candidate is employed, ensure that a fair and transparent recruitment process is undertaken. ➤ The relevant pre-employment checks (right to work, DBS, references etc.) have been undertaken prior to any new employee commencing their employment at the College. ➤ New employees receive a comprehensive induction on the commencement of their employment at the College. ➤ The College has an appropriate performance management and development process in place to help retain staff following their probation period. 	5



Audit area	High level indicative summary scope	Total number of days
Risk Management	<p>The purpose of the review is to ensure that the College has appropriate risk management arrangements in place and that these have been embedded throughout the whole College. This review will look to provide assurance to the Audit & Risk Committee, that the College's risk management arrangements are adequate.</p> <p>Our objectives for this review are to ensure:</p> <ul style="list-style-type: none"> ➤ The College has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications). ➤ The College has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks. ➤ The College has adequate reporting in relation to risk management activities. ➤ The College is providing appropriate risk management training. 	5



Audit area	High level indicative summary scope	Total number of days
EMA	Mandatory review of the Education Maintenance Allowance Return.	3
SSF	Mandatory review of the Student Support Funds Return.	4
Credits	Mandatory review of the Credits Return.	8
Follow Up Review	<p>The purpose of this ongoing review is to assess whether the College has appropriately implemented the internal audit recommendations made in 2023/24 and earlier years. Our ongoing review will consider all outstanding recommendations to provide the Audit & Risk Committee with independent assurance that we are satisfied that these recommendations have been fully implemented by the College and can therefore be removed from the rolling audit action plan. Our objective for this review is to ensure that:</p> <ul style="list-style-type: none"> ➤ The College has appropriately implemented any outstanding internal audit recommendations made in prior years. 	4

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the College.

Key Dates

Phase	Name	No. of audit days	Key College personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Risk Committee
1	Credits	15	Lyn Tabor, Ann Rankin, Amy McDonald	9 September 2024 & 16 September 2024	27 September 2024	19 November 2024
	EMA					
	SSF					
2	Review of new CIVICA System	5	Amy McDonald	21 October 2024	8 November 2024	19 March 2025
	Human Resources – Succession Planning	5	Exec Team			
	Financial Systems Healthcheck	6	Director of Finance / Amy McDonald			
3	Recruitment and Retention	5	Joe Rafferty	10 March 2025	28 March 2025	28 May 2025
	Enhancement Planning	5	Exec Team			

Key Dates

Phase	Name	No. of audit days	Key College personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Risk Committee
4	Freedom of Information	5	Joe Rafferty	14 April 2025	2 May 2025	28 May 2025
	College Corporate Strategy	5	Amy McDonald			
	Risk Management	5	Director of Finance / Amy McDonald			



Appendices

- A – Summary of Internal Audit Input
- B – Grading Structure
- C – Key Performance Indicators
- D – Training Topics

A – Summary of Internal Audit Input



1 August 2020 to 31 July 2025		Operating Plan (No. Of days)				
System	Audit Area	2020/21	2021/22	2022/23	2023/24	2024/25
Financial Systems	Overall Financial Controls	6				
	Financial Systems Health Check					6
	Review of Financial Regulations		5			
	Budget / Financial Planning and Monitoring			5		
	Procurement & Tendering				5	
	Alternative / Non-SFC Funding Sources				6	
	Treasury & Cash Management		5			
	Payroll Review			8		
	Non Financial Systems	Study of Effect of Covid-19	8			
Fraud Awareness		5				
Complaints Handling		5				
External Communications – Website		6				
Assurance Mapping		6				
	c/f	36	10	13	11	6

A – Summary of Internal Audit Input



1 August 2020 to 31 July 2025		Operating Plan (No. Of days)				
System	Audit Area	2020/21	2021/22	2022/23	2023/24	2024/25
	b/f	36	10	13	11	6
	HR: Sickness and Absence Reporting	5				
	Digital Strategy		6			
	Curriculum Strategy			6		
	Sustainability and Carbon Management		4			
	Estates Strategy				5	
	Business Continuity Planning		5			
	Curriculum Planning & Timetabling			5		
	Student Recruitment		5			
	Student Admissions / Enrolment				5	
	Safeguarding, Wellbeing and Counselling			6		
	College Corporate Strategy					5
	c/f	<u>41</u>	<u>30</u>	<u>30</u>	<u>21</u>	<u>11</u>

A – Summary of Internal Audit Input



1 August 2020 to 31 July 2025		Operating Plan (No. Of days)				
System	Audit Area	2020/21	2021/22	2022/23	2023/24	2024/25
	b/f	41	30	30	21	11
	Communications and Marketing Strategy				5	
	Review of new CIVICA System					5
	GDPR Compliance				5	
	Whistleblowing			5		
	Freedom of Information					5
	Enhancement Planning					5
	Continuing Professional Development				5	
	Succession Planning					5
	Recruitment and Retention					5
	People Strategy			6		
IT Systems	IT Systems Administration		5			
	Response to IT Incident	3				
	c/f	<u>44</u>	<u>35</u>	<u>41</u>	<u>36</u>	<u>36</u>

A – Summary of Internal Audit Input



1 August 2020 to 31 July 2025		Operating Plan (No. Of days)				
System	Audit Area	2020/21	2021/22	2022/23	2023/24	2024/25
	b/f	44	35	41	36	36
	IT Strategy			6		
Governance	Corporate Governance				5	
	Risk Management					5
Funding	SSF	4	4	4	4	4
	EMA	3	3	3	3	3
	Credits	8	8	8	8	8
Required	Follow Up	4	4	4	4	4
	Audit Management	5	5	5	5	5
	Total Days	68	59	71	65	65

For each area of review, we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation, we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

For each area of review, we assign a grading in accordance with the following classification:

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 10 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 31 August each year	100%
Attendance at Audit & Risk Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%



As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer West College Scotland.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and Board members to the risk management process.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the College and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.



Head Office

168 Bath Street,
Glasgow, G2 4TP

Oban

4 High Street,
Oban, PA34 4BG

Manchester

3 Hardman Square,
Spinningfields, M3 3EB

Title of Paper	Rolling Audit Action Plan
Presented by:	Amy McDonald, Vice Principal Operations
Decision:	For Approval
Status:	PUBLIC

Purpose / Executive Summary:

The purpose of this report is to update the Audit & Risk Committee on the status of recommendations made by the College internal and external auditors.

- Eight completed recommendations require to be validated by the Internal Auditors for the College to work through with Internal Audit. Three have been approved and removed
- Six recommendations remain in progress and four extensions have been requested. These are mainly due to alignment with the new Corporate Strategy.

The paper is presented in line with West College Scotland Audit & Risk Committee Terms of Reference:

‘To review the Internal Audit reports, the management response to them and to review implementation of the actions required.’ and ‘To review the Rolling Audit Action Plan at each meeting.’

Recommendations:

The Audit & Risk Committee is asked to **consider and approve** the Rolling Audit Action Plan.

Implications:

Financial	Not applicable for this report
Student Experience	Not applicable for this report
Human Resources	Not applicable for this report
Legal	Not applicable for this report
Reputational	Not applicable for this report
Community/ Partnership impact	Not applicable for this report
Equalities	Not applicable for this report
Environment	Not applicable for this report

Background

The Rolling Audit Action Plan (RAAP) (attached) provides a summary update on the progress made by the College in addressing the recommendations arising from the work of both the internal and external auditors and the full detail of any 'high' recommendations.

The **Additional information pack** includes full details of each of the remaining recommendations.

Overall Position

The summary table on page 2 indicates the origin of the 18 outstanding recommendations.

The status table on page 3 summaries the status of the recommendations:

- 3 have been completed and approved by the auditors.
- 8 have been completed and are awaiting review by the auditors.
- 4 requests for extension of time are proposed for consideration awaiting the new Corporate Strategy
- 6 are currently in progress.

Recommendation Status

Audit recommendations are graded as noted below:

	Grading	Classification
1	High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the organisation as a matter of urgency.
2	Medium	Significant issue or weakness which should be addressed by the organisation as soon as possible.
3	Low	Minor issue or weakness reported where management may wish to consider our recommendation.

The table below summarises the gradings of the outstanding recommendations:

Audit Grading	Low (3)	Medium (2)	High (1)	Total
2023/2024	2	8	0	10

Next Steps

The College will:

- Update the Rolling Audit Action Plan following consideration by the Audit & Risk Committee and agreement of extension dates.
- Engage with the external auditors to review closure of the 8 recommendations considered as fully implemented for consideration by the next Committee.
- Continue to monitor the remaining actions on the Rolling Audit Action Plan.



Committee Report

Rolling Audit Action Plan

Progress Review

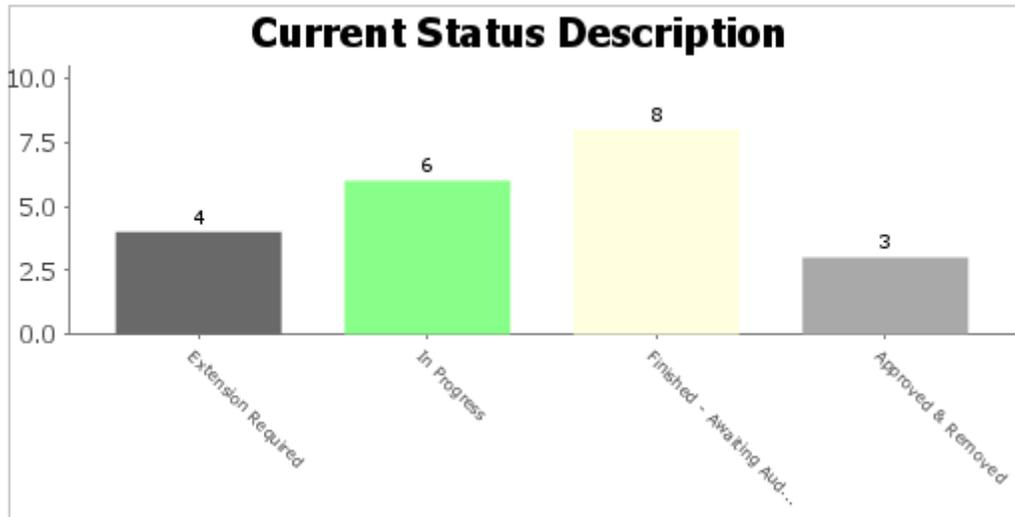
Summary Table – Recommendations

Recommendations	Internal Audit	External Audit	Total
Brought Forward	18	0	18
Removed after approval by Committee	(3)	(0)	(0)
Business Continuity	1	0	1
Corporate Governance	3	0	3
GDPR	1	0	1
IT	1	0	1
IT Strategy	1	0	1
*People Strategy	5	0	5
Safeguarding	1	0	1
Strategies	3	0	3
Student Recruitment	1	0	1
Whistleblowing	1	0	1
Total	18	0	18

*Please note that there are 4 audit actions detailed within the internal audit report in relation to the People Strategy. However, one action has been split into 2 separate actions to facilitate future reporting, as it contained a Part A and Part B, both of which were assigned different due dates and responsible Managers. Therefore, 5 actions are listed within Pentana.

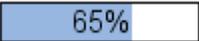
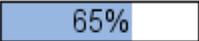
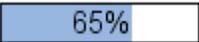
Summary of all Live Actions by Due Date

Generated on: 15 May 2024



Internal Extension Required

Code	Audit Action	Due Date	Progress	Audit Grading	Assigned To	Latest Note
IA22-23(07)	People Strategy - Re-visit people strategy to align timeframes with revised Corporate Strategy	30-Jun-2024	65%	Medium	Head of Organisational Development and HR	14-May-2024 Work is underway to refresh this strategy and whilst the corporate strategy remains outstanding, a plan has been developed to seek staff and trade union views on the refresh. This will include a employee voice survey in May and focus groups in June. This work should allow relevant stakeholders to have their views on the people strategy refresh and hopefully ensure it is meaningful and resonates with

Code	Audit Action	Due Date	Progress	Audit Grading	Assigned To	Latest Note
						all staff. With this work and the outstanding corporate strategy, a further extension will be required to end of September.
IA22-23(09)	People Strategy - Develop a set of KPIs to measure the aims of the people strategy	30-Jun-2024		Medium	Head of Organisational Development and HR	14-May-2024 People Strategy refresh is progressing by extension has been requested to end of September to ensure stakeholder engagement is completed and strategy aligns with corporate strategy, which is outstanding.
IA22-23(10)	People Strategy - Develop the people strategy action plans so that these link with the corporate strategy objectives and include SMART KPIs	30-Jun-2024		Medium	Head of Organisational Development and HR	14-May-2024 As with the other people strategy updates, extension has been requested to the end of September to ensure robust stakeholder engagement and alignment with corporate strategy.
IA22-23(11)	People Strategy - Progress with the development of the workforce planning process	30-Jun-2024		Medium	Head of Organisational Development and HR	10-May-2024 Development of a workforce planning process is underway and dashboards with relevant data have begun to be developed which will greatly help with this. However in line with the other updates for HR, the process is partly dependent on the refreshed People and Corporate Strategies being completed. Extension requested to the end of September to ensure alignment with these.

Internal In Progress

Code	Audit Action	Due Date	Progress	Audit Grading	Assigned To	Latest Note
IA21-22(02)	Strategies - Update Corporate Strategy to include aims in relation to sustainability and carbon management	31-Jul-2024	<div style="width: 40%;"><div style="background-color: #0070C0; color: white; padding: 2px;">40%</div></div>	Medium	Chief Executive and Principal	13-May-2024 Readout from Development day and proposed structure for Strategy discussed at April Board meeting
IA21-22(08)	Strategies - Identify and link the Sustainability Strategy with other college strategies	31-Jul-2024	<div style="width: 40%;"><div style="background-color: #0070C0; color: white; padding: 2px;">40%</div></div>	Medium	Chief Executive and Principal	13-May-2024 Readout from development day and proposed structure for new strategy discussed at April Board meeting
IA22-23(05)	IT Strategy - update Corporate Strategy to include the aims and objectives of the IT Strategy	31-Jul-2024	<div style="width: 40%;"><div style="background-color: #0070C0; color: white; padding: 2px;">40%</div></div>	Medium	Chief Executive and Principal	13-May-2024 Readout from Development day and proposed structure for new strategy discussed at April Board meeting
IA22-23(08)	People Strategy - Establish clearer links between corporate strategy and all other college strategies	31-Jul-2024	<div style="width: 40%;"><div style="background-color: #0070C0; color: white; padding: 2px;">40%</div></div>	Medium	Chief Executive and Principal	13-May-2024 Readout from development day and proposed structure for new strategy discussed at April Board meeting
IA22-23(04)	Safeguarding - Introduce system to identify safeguarding concerns relating to student use of college computers	15-Aug-2024	<div style="width: 50%;"><div style="background-color: #0070C0; color: white; padding: 2px;">50%</div></div>	Low	Organisational Development Manager	14-May-2024 Previous extension was requested and agreed for August 2024. Recommendation is in progress and currently sitting at 50% complete.
IA23-24(04) Corporate Governance	Introduce process to ensure that members of the Board of Management sign the code of conduct on an annual basis	30-Sep-2024	<div style="width: 50%;"><div style="background-color: #0070C0; color: white; padding: 2px;">50%</div></div>	Low	Governance Manager	07-May-2024 The code of conduct will be submitted annually at the first Board meeting of the year (October) as a reminder to Board members of the contents. This will be recorded in the minute of the meeting and has been added to the annual schedule for the Board.

Internal Finished - Awaiting Audit Approval

Code	Audit Action	Due Date	Progress	Audit Grading	Assigned To	Latest Note
IA21-22(24)	Business Continuity - Review and update Departmental Business Continuity Recovery Plans	31-Mar-2023	100%	Low	Vice Principal Operations	14-May-2024 Reviews of all departmental BCPs were completed last summer with further BCP training training scheduled in May 2024. Temporary access to the BCP Teams site is to be arranged for the Auditors to review and sign-off this recommendation.
IA21-22(04)	Strategies - Create a working group of a cross section of staff to ascertain the views of both staff and students on sustainability and carbon management objectives and activities.	30-Apr-2023	100%	Medium	Vice Principal Operations	15-May-2024 The Auditors have agreed this recommendation to be fully implemented and it is anticipated that this will be removed from the rolling audit action plan shortly, pending final review of the details in relation to the identification of Sustainability and Carbon Management Champions.
IA21-22(25)	IT - Create a formal and detailed Disaster Recovery Plan as a way of protecting all the College's business-critical IT resources	31-Jul-2023	100%	High	Director of IT and Digital Transformation	14-May-2024 The IT Disaster Recovery Plan has been accepted by the Auditors as a 'really good' first draft and is awaiting final sign-off. The Auditors have requested additional clarification relating to RTOs/RPOs i.e. recovery point objectives/recovery time objectives, and these details will be provided to the Auditors shortly for final review and approval.
IA22-23(12)	Whistleblowing - Introduce formal system for logging and processing complaints	31-Jul-2023	100%	Low	Director of Organisational Development and HR	14-May-2024 A Teams site for whistleblowing concerns has been created and is to be reviewed by the Auditors prior to final sign-off.
IA21-22(32)	Student Recruitment - Undertake follow-up exercises with those students who fail to complete the full admissions process from application to	30-Sep-2023	100%	Low	Vice Principal Educational Leadership; Director Communications, Policy and	15-May-2024 It is anticipated that a review of the supporting evidence relating to this recommendation will be completed in time for the next committee meeting.

Code	Audit Action	Due Date	Progress	Audit Grading	Assigned To	Latest Note
	attendance				Engagement	
IA23-24(01)	GDPR - Update the Record Management Policy to clearly define roles and responsibilities	31-Mar-2024	<div style="width: 100%;"><div style="background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	Low	Director of Organisational Development and HR	14-May-2024 Awaiting final sign-off of new procedure detailing roles and responsibilities. It is anticipated that this will fully implemented and removed from the rolling audit action plan shortly.
IA23-24(05) Corporate Governance	Introduce schedule for the publication of Board agendas, minutes and papers to meet requirements of the code of good governance	30-Apr-2024	<div style="width: 100%;"><div style="background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	Low	Governance Manager	07-May-2024 2023/2024 Meeting agenda, paper packs and approved minutes to date have now been passed to web master for uploading to website. These will now be passed for publication on an ongoing basis after each meeting.
IA23-24(06) Corporate Governance	Increase the number of forward-looking reports to the Board within the College's Board Packs	31-May-2024	<div style="width: 100%;"><div style="background-color: #4f81bd; color: white; text-align: center;">100%</div></div>	Low	Vice Principal Operations	14-May-2024 The new Corporate Strategy will ensure that reports submitted to the board will align to future strategic objectives and outcomes. The Corporate Development Committee regularly reviews and monitors forward financial plans with updates given to the full Board following each committee meeting.

Internal Approved & Removed

Code	Audit Action	Due Date	Progress	Audit Grading	Assigned To	Latest Note
IA22-23(03)	Safeguarding - Provide further information to staff on difference between safeguarding and wellbeing concerns	31-Jul-2023	 100%	Low	Head of Student Services	<p>21-Aug-2023 Mandatory expansive safeguarding training for all College staff remains in place with a current completion rate of 95% being addressed to raise it to 100%. Further consideration is being given to decrease the time between training intervals from every three years to every two.</p> <p>Additionally the full complement of the Student Health and Wellbeing Team are now able to work more closely with curriculum and support staff to deliver in-class training and Team sessions.</p> <p>Further enhanced training and an in-house communications campaign is also planned for 2023/24 following the receipt of additional funds from the Scottish Government.</p>
IA23-24(03)	Procurement - Complete all relevant information in the contracts register to ensure the effective monitoring of contracts	22-Dec-2023	 100%	Low	Head of Sector Finance and Student Funding	02-Feb-2024 This has now been addressed with missing data included; the Procurement Manager will regularly review the document to ensure completeness of data.
IA23-24(02)	GDPR - Publish all approved policies and procedures to the College Information Hub	31-Mar-2024	 100%	Low	Director of Organisational Development and HR	14-Mar-2024 All policies and procedures relating to GDPR have now been published on the staff intranet in accordance with the audit recommendation and is awaiting final sign-off by the auditors.

Rolling Audit Action Plan - Actions Graded High by Due Date

Audit Action Code	Audit Action			Current Progress	
IA21-22(25)	IT - Create a formal and detailed Disaster Recovery Plan as a way of protecting all the College's business-critical IT resources			Completed 	
Assigned To	Audit Grading		Due Date	Previous Audit Status	Current Audit Status
Director of IT and Digital Transformation	High		31-Jul-2023	In Progress	Finished - Awaiting Audit Approval
Audit Finding Description					
<p>The College hold a significant portion of their digital resources in the Microsoft cloud and have a robust backup provision at each of their campuses. On the Clydebank Campus network, where many of the College's business-critical applications are held, there is a tape backup solution which allows the IT Team to create a further copy of the data to be physically removed from the primary network and held in a secure facility. However, there is not a consistent Disaster Recovery provision on all of the campuses nor is there discreet Disaster Recovery documentation in place with detailed instructions on how to respond to unplanned incidents such as power outages, cyber-attacks, and any other disruptive events.</p>					
Audit Finding Risk					
<p>There is a risk that in the event of a disaster scenario the College may suffer lengthy, and potentially permanent, loss of services and associated data. Similarly, without a formal policy or procedures in place to guide the IT Team, there is the risk that the correct steps are not followed properly to mitigate the impact of such a catastrophic incident.</p>					
Audit Recommendation					
<p>The College should consider a phased project that will deliver a robust Disaster Recovery solution and should look to create a formal and detailed Disaster Recovery Plan as a way of protecting all the College's business-critical IT resources. This phased project could include the following milestones:</p> <ul style="list-style-type: none"> • Migrating the critical data held at the Paisley and Greenock campuses directly into the Cloud or onto the Clydebank IT infrastructure. • Investigate and implement a consolidated, offsite, cloud-based provision that would mitigate the impact of a catastrophic failure of primary IT equipment at the Clydebank campus. • The creation of a step-by-step Disaster Recovery Plan detailing what to do in the event of a disaster scenario including staff roles, responsibilities, and contact information. • Detailed 'Recovery Time Objectives' and 'Recovery Point Objectives' for the business critical applications and systems. • A testing schedule to ensure that implemented solutions are appropriate and working properly. • A scheduled and frequent review date to ensure the documents remain relevant and up to date. 					
Management Update Note					
<p>14-May-2024 The IT Disaster Recovery Plan has been accepted by the Auditors as a 'really good' first draft and is awaiting final sign-off. The Auditors have requested additional clarification relating to RTOs/RPOs i.e. recovery point objectives/recovery time objectives, and these details will be provided to the Auditors shortly for final review and approval.</p>					

Title of Paper	.1 Declaration and Management of Interest Policy (Revised) .2 Declaration and Management of Interest Procedure .3 Acceptance of Gifts, Benefits and Hospitality Policy .4Anti-Bribery & Corruption Policy
Presented by:	Amy McDonald, Vice Principal Susan McDonald, Governance Manager
Recommendation:	To Approve
Status:	Public

Purpose / Executive Summary:

The purpose of the Declaration and Management of Interest Policy is to provide how Board Members declare and manage interests, including any potential conflicts, and the requirement to identify, manage, record, and learn from instances of such conflicts.

The following policies and procedures have also been reviewed with only minor changes to job titles noted. Copies of the documents are available in the additional information pack:

- Declaration & Management of Interest Procedure
- Acceptance of Gifts, Benefits & Hospitality Policy
- Anti-Bribery & Corruption Policy

The paper is presented in line with Scotland's Colleges Code of Good Governance.

Recommendations:

The Audit and Risk is asked **to approve** the revised and renamed Declaration and Management of Interest Policy & Procedure the updated Acceptance of Gifts, Benefits and Hospitality Policy, noting a further review of this Policy within one year following the appointment of the Director of Finance.

Implications:	
Financial	There are no direct financial implications associated with this report
Student Experience	There are no direct student experience implications associated with this report
People	The Policy has direct implications for all Board Members, including Co-opted Committee Members

Legal	This report considers guidance from OSCR
Reputational	There are no direct reputational implications associated with this report
Community/ Partnership impact	There are no direct community / partnership implications associated with this report
Environment	There are no direct environmental implications associated with this report
Equalities	The College is committed to providing equal opportunities to ensure its students, staff, customers, and visitors are treated equally.

1. Declaration and Management of Interests Policy & Procedure

1.1 The above Policy and Procedure is due for review by July 2024. The Governance Manager has reviewed and highlighted any suggested changes within the Policy & Procedure.

1.2 The Code of Good Governance makes several references to conflict of interest:

a) C.6 Incorporated colleges and regional boards must maintain and publicly disclose a current register of interests for all board members. Board members should declare any conflicts of interest in the business of the meeting prior to the commencement of each meeting of the board and its committees and withdraw from meetings as appropriate.

The College has clear procedures for addressing this requirement.

b) D.5 Staff and student board members are full board members and bring essential and unique, skills, knowledge and experience to the board. Staff and student board members must not be excluded from board business unless there is a clear conflict of interest, in common with all board members.

c) D.6 Where the college is a charity, all board members, as charity trustees, including staff and student board members, have legal duties and responsibilities under the Charities Act 2005. This includes registering any personal interests that could be seen as conflicting with the interests of the body. The 'objective test' for judging if there is a conflict of interest is: "... whether a member of the public, with knowledge of the relevant facts, would reasonably regard the interest as so significant that it is likely to prejudice your decision making in your role as a member of a public body".

d) D.17 The board must ensure arrangements are in place to deal with a governance professional's potential or real conflicts of interest.

1.3 The purpose of the Policy and Procedure is to bring into one set of documents the requirements of (b), (c) and (d) above, thereby ensuring that all Board members are fully aware of their roles and responsibilities in relation to any actual or perceived conflicts of interest.

1.4 The documents have been adapted from a best practice guide.

1.5 Revisions have been noted in the Policy and the titles have been changed in the Procedure to match.

2. Acceptance of Benefits, Gifts and Hospitality Policy

- 2.1 The above Policy is also due for review in July 2024. In the absence of Director of Finance, The Governance Manager has reviewed the contents, and apart from job titles, there are no significant changes required to the policy at this time.
- 2.2 The next review date has been set for July 2025 to allow the Governance Manager and the newly appointed Director of Finance to meet and undertake a full review of requirements.