

**NOTES OF THE MEETING OF THE AUDIT COMMITTEE
HELD ON 6 MARCH 2024 AT 4.30PM.**

The meeting was held via teams.

PRESENT:

David Watt	Committee Chair
Lindsey Paterson	Committee Member
Rena McAdam	Committee Member
Stuart Porteous	Committee Member
Michael Payne	Committee Member
James Olatoke	Co-opted Committee Member

IN ATTENDANCE:

Jon Vincent	Principal
Tracy Elliott	Acting Vice Principal, Resources & College Development
Stuart Inglis	Henderson Loggie, Internal Auditor
Stuart Nugent	Audit Scotland, External Auditor
Graham Francis	Data Protection Officer (item 24.07 only)
John Rafferty	Vice and Deputy Principal, Curriculum and Quality Enhancement (Item 24.12 only)
Steve Bishop	Interim Head of ICT (Item 24.11 only)
Kirsty Mavor	Clerk to the Board (Minute Taker)

ACTION

24.01 WELCOME AND APOLOGIES

D Watt welcomed everyone to the meeting. Apologies were noted from A Jack and D Archibald.

24.02 DECLARATIONS OF INTEREST

There were no declarations of interest.

24.03 MINUTES OF MEETING HELD 22 NOVEMBER 2024

The Minutes were agreed to be an accurate record of the meeting.

24.04 MATTERS ARISING – ACTION GRID

The Committee noted the updates on the Action Grid with most of the actions either complete or on the agenda. With regard to 23.58, T Elliott confirmed that the cyber security training has now been completed by 95% of staff and SLT will discuss the appropriate steps to follow up with those who have not yet completed.

The Chair asked for an update on the approach taken across the region in relation to the pension position. While the College may have taken a different approach to the pension surplus over 2021/22 and 2022/23 the Committee was assured to hear that the outcome over the region was broadly similar,

Items for Discussion/Decision

Governance and Risk Management

24.05 COLLEGE STRATEGIC RISK REGISTER

J Vincent presented this report and advised that of the thirteen risks identified, there are two areas with a high residual risk score after mitigating actions, seven have a medium residual risk score and four have a low residual risk score.

The four highest risks after mitigating action in the College Strategic Risk Register are as follows (i) failure to manage financial sustainability through the period of the financial plan (ii) implications of national bargaining and possible negative impact on employee relations (iii) Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them and (iv) failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which is fit for purpose for teaching and learning and staff working environment.

The Committee discussed the four highest risks in detail and noted the latest position with regard to funding and national bargaining. J Vincent also provided an update on the SLT reorganisation and likely approach of carrying out remedial work on the RAAC identified at the Cardonald campus.

The Committee questioned whether the assessment of the risk relating to financial sustainability and curriculum delivery accounted for the challenges facing the College and the sector over the medium and long term. The Committee was assured that the SLT considered the risk status in detail and based on current information, considered that the rating remained the same. It was noted that the SLT would reassess the risk in relation to the College's financial sustainability once further detail is provided by the Scottish Government and the SFC.

The Committee thanked J Vincent for the update.

24.06 CLIMATE CHANGE ACTION PLAN

T Elliott presented this item and updated the Committee on developments since the last Committee meeting. The submission of a Scottish Government Energy Efficiency Grant scheme pre-capital funding application for £60k was successful and the feasibility study is currently taking place. The Committee will be updated further on this at the next meeting.

T Elliott referred to the activity areas since the last meeting and provided details of the progress in developing staff training tools and incorporating climate change into curriculum planning.

The Committee noted that the presentation of this report has been amended to show a clear record of what has been completed. It was agreed that the presentation should be improved further with clear timescales indicated for each area and to mark what has been completed and what is currently being worked on.

TE

The Committee thanked T Elliott for the update on progress.

24.07 DATA PROTECTION UPDATE

G Francis joined the meeting to present this item. Details were provided of developments in key areas such as the Online Safety Act, Data Protection and Digital Information Act and the Rights of Children in Scots Law. It was agreed that it would be helpful for the next report to have more detail of how these developments directly impact the College to allow the Committee to assess the position.

GF

It was confirmed that guidance was issued to staff union representatives in January 2024 clearly setting out the approach to making use of staff email for union business to ensure there is compliance.

It was noted that there was a typo in the paper with the policies and processes last being reviewed in 2023 when G Francis took on his role with the College. It was agreed that a list of policies and procedures will be provided in the next report along with a section on AI. J Vincent will provide details to G Francis of the main contacts in the College in relation to AI and the guidance issued to staff will also be shared.

**GF
JV**

The Committee thanked G Francis for attending the meeting.

24.08 REVIEW OF REMIT

The Committee discussed the remit and agreed that it adequately covers the matters that this Committee oversees. It was noted that the risk appetite was set by the Board with this Committee regularly reviewing the risk register. Further, the Agenda was structured in such a way to ensure that the key areas of the remit were fulfilled. The Committee agreed with the one proposed change to the remit.

Systems of Internal Control

24.09 INTERNAL AUDIT PLAN 2023/24 PROGRESS REPORT

S Inglis of Henderson Loggie spoke to this item and confirmed that the internal audit plan is on track. The first review which will be presented to the May Committee meeting commences next week and there will be three reports.

24.10 INTERNAL AUDIT REPORTS

S Inglis presented the two internal audit reports.

PROCUREMENT AND CREDITOR/PURCHASING

The internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There were no recommendations in the report and various strengths were recognised as set out in page 3 of the report. It was noted that there were good practices in place for purchases in excess of £2000 and the three-way check carried out by the Finance team reduced the risk of fraud. The Committee noted that

there was tight control on the use of credit cards and there was strong practice and culture in place to challenge any changes in supplier details.

SOFTWARE LICENSING

S Bishop joined the meeting for this item in his role as interim Head of IT. This internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are two low priority recommendations in the report relating to improving the central registrar of software and there being a business case for an automated software licensing audit tool. It was noted that neither of the areas for improvement identified were criticisms rather areas where improvements could be made.

The Committee thanked S Bishop for joining the meeting and thanked him and his team for the successful audit shortly after taking on the new role.

24.11 BUSINESS PROCESS REVIEW UPDATE: STUDENT SUPPORT (ELS)

The report provided a business process review (BPR) which indicates points of suggested areas of improvement for the College to consider rather than actual recommendations.

The report recognised that steps have been taken by the College to streamline processes and an improvement plan has been developed and monitored. The BPR identified four improvement points with one being high priority (develop a process to capture academic feedback on the implementation of learning support strategies identified). The Committee noted the management's response to the four improvement points and the scheduled timeframes to progress these areas.

The Committee thanked S Inglis for this report and recognised that improving efficiencies in the student support processes is a key part in students' learning journey and this assists the College with improving both retention and attainment levels. It was agreed that this report should be shared with the Learning and Teaching Committee.

KM

24.12 BUSINESS PROCESS REVIEW UPDATE: TEACHING STAFF AND ROOM UTILISATION

J Rafferty joined the meeting and presented his second progress report. The May 2022 report identified 5 potential areas of improvement within the Teaching Staff Utilisation report and 7 potential areas of improvement in the Space Management/Room Utilisation report. Most areas of improvement have now been completed, however there do remain a few recommendations sitting at 'partially complete'.

J Rafferty outlined the steps taken by the College to deliver these improvements including a smaller, more focused business improvement

team and staff training on project management and business improvement techniques.

The Committee was pleased to note the progress in this area and the management focus on delivery. It was agreed that a further update to the Committee was not required as the Committee was assured by the steps being taken so far and the level of commitment to developing this area further.

ITEMS FOR INFORMATION AND NOTING

24.13 INTERNAL AND EXTERNAL AUDIT ROLLING ACTION PLAN

The Committee noted the report and that the timeframe for reviewing KPIs has been shifted until end of June when an update will be provided to the Committee.

24.14 AUDIT SCOTLAND FEES

The Committee noted the increase in fees and expressed concern about this further 6% increase when Audit Scotland's own report recognised the financial challenges facing the College's sector.

24.15 AUDIT COMMITTEE SCHEDULE OF WORK 2023/24

The Committee noted the proposed schedule of work.

24.16 ANY OTHER BUSINESS

There was no other business.

DATE OF NEXT MEETING

4.30pm on Wednesday 29 May 2024.
via Teams.