

# **Audit Committee**

**Wednesday 29 May 2024 at 4.30pm  
Teams**

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	29 May 2024
<b>Paper Title</b>	Internal Audit Plan 2023/24 Progress Report
<b>Action</b>	Information
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	24.21
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to provide a summary of the progress against the Internal Audit Plan for 2023/24, as being completed by Henderson Loggie.

**2. ACTION FOR THE BOARD**

- 2.1 Members of the Audit Committee are invited to note this paper.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The attached shows the planned timescales for reporting to the Audit Committee for each of the audit areas within the 2023/24 Internal Audit Plan.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 The Internal Audit Plan 2023/24 Progress Report is attached at Annex 24.21A.

**5. RISKS**

- 5.1 There are no specific risks associated with this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

- 6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

# Glasgow Clyde College

## Internal Audit Progress Report

Audit Committee – 29 May 2024

Issued: 21 May 2024



## Internal Audit Progress Report May 2024

Progress in delivering the annual plan for 2023/24 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
<b>Annual Plan 2023/24</b>	May 2023	Draft 26/04/23 2 <sup>nd</sup> Draft 14/09/23 3 <sup>rd</sup> Draft 04/10/23 Final	2024/01	N/A	31/05/23 27/09/23	
<b>Health and Safety</b>	May 2024	Draft 07/05/24 Final 21/05/24	2024/05	<b>Good</b>	29/05/24	
<b>Student Support (ELS) BPR</b>	March 2024	Draft 21/02/24 Final 23/02/24	2024/03	N/A	06/03/24	The review identified four areas for management consideration to enhance existing arrangements.
<b>Procurement and Creditors / Purchasing</b>	March 2024	Draft 19/02/24 Final 26/02/24	2024/02	<b>Good</b>	06/03/24	
<b>Environmental Sustainability</b>	May 2024	Draft 16/05/24 2 <sup>nd</sup> Draft 17/05/24 Final 21/05/24	2024/06	<b>Good</b>	29/05/24	
<b>Data Protection</b>	May 2024	Draft Final	2024/07	<b>Satisfactory</b>	29/05/24	Closing meeting held on 21/05/24 and draft report to be issued for management comment. Final report to follow for May 2024 Audit Committee.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Software Licensing	March 2024	Draft 23/02/24 Final 27/02/24	2024/04	Good	06/03/24	
Follow-Up Reviews	September 2024					Agreed start date for fieldwork 17/06/24.
Credits	November 2024					Agreed start date for fieldwork 02/09/24.
Student Support Funds	November 2024					Agreed start date for fieldwork 09/09/24.

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.





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<b>AUDIT COMMITTEE MEETING</b>	
<b>Date of Meeting</b>	24 May 2024
<b>Paper Title</b>	Internal Audit Reports: <ul style="list-style-type: none"> <li>▪ Health and Safety</li> <li>▪ Environmental Sustainability</li> <li>▪ Data Protection</li> </ul>
<b>Action</b>	Information
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	24.22
<b>Status</b>	Disclosable

## 1. PURPOSE OF THE REPORT

1.1 The purpose of this paper is to submit to the Committee, for discussion, the following reports which have been produced by the College's Internal Auditors, Henderson Loggie:

- Health and Safety
- Environmental Sustainability
- Data Protection – report to follow

## 2. ACTION FOR THE COMMITTEE

2.1 Members of the Audit Committee are invited to discuss the attached reports.

## 3. BRIEF BACKGROUND INFORMATION

3.1 The Health and Safety internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are three low priority recommendations in the report.

3.2 The Environmental Sustainability internal audit report concludes that there is a good level of assurance in this area meaning that the system meets control objectives. There are four low priority recommendations in the report.

3.3 The Data Protection internal audit report has been issued and is currently with College management for review. Therefore this report will be to follow and will be issued to members prior to the Committee meeting.

## 4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

4.1 The Internal Audit Reports are outlined in Annex No 24.22A, 24.22B and 24.22C (to follow)

## 5. RISKS

5.1 There are no specific risk implications in this paper.

## 6. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/LEGAL/ FINANCIAL/EQUALITY& DIVERSITY

- 6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.



# Glasgow Clyde College

## Health and Safety

Internal Audit report No: 2024/05

Draft issued: 7 May 2024

Final issued: 21 May 2024



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## Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

## Action Grades

<b>Priority 1</b>	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit Committee.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk and which should be addressed by management.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



# Management Summary

## Overall Level of Assurance

<b>Good</b>	System meets control objectives.
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## Risk Assessment

A review of the Glasgow Clyde College ('the College') Strategic Risk Register (as at February 2024), identified the following specific risk relating to Health and Safety:

- Risk Ref. 6 - Failure to deliver full range of support for all staff including for their health and wellbeing (Residual Risk Score – 9).

## Background

As part of the Internal Audit programme at the College for 2023/24, we carried out a review of the systems in place in relation to Health and Safety. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Principal and the Audit Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Responsibility for the College's health and safety processes and ensuring a safe environment for its staff, students and stakeholders ultimately sits with the College's Board of Management, with fulfilment of this sitting with the College's Leadership Team, and from a line manager point of view, the Assistant Principal Human Resources. Operational responsibility for the health and safety measures in place sits with the Organisational Development Manager who oversees the Health and Safety team, which is comprised of the Health and Safety Lead, Health and Safety Officer and Health and Safety Administrator.

The College has a Health and Safety Policy document in place, which defines the roles and responsibilities of key staff and stakeholders across the College with regards to health and safety. The College also has a suite of health and safety procedures in place, which are accessible to all staff via the College intranet site.

In addition to the procedural documentation, the College has an accident and incident reporting (AIR) system in place on which it records all accidents, incidents and near misses which occur across the three campuses. The intranet also has a Risk Assessment Library in place, through which staff can access all risk assessments for any of the College's activities that require one.

The Health and Safety team report to the College's Leadership Team via the Health, Safety, and Safeguarding Committee and the Health and Safety Campus Forum, with these groups meeting three and four times per annum respectively. The team also report on health and safety to the College Board on an annual basis.



## Scope, Objectives and Overall Findings

This audit reviewed the arrangements in place within the College to deal with Health and Safety issues.

The main objective of this audit was to review the College's overall arrangements for dealing with Health and Safety issues and to consider whether these are adequate and operating effectively in practice at each campus site.

The table below notes the specific objectives for this review and records the results:

Objective	Findings		
	1	2	3
<b>The specific objectives of the audit was to obtain reasonable assurance that the College has:</b>			
	<b>No. of Agreed Actions</b>		
1. A Health and Safety Policy and documented procedures which are communicated to all staff.	<b>Good</b>	-	-
2. A formal risk identification and assessment process.	<b>Good</b>	-	1
3. A health and safety training programme which includes induction training, refresher training and training for new equipment and legislation.	<b>Good</b>	-	-
4. Regular monitoring of health and safety systems is performed to ensure that they are functioning effectively including health and safety audits, carried out either internally or by external agencies such as the Health and Safety Executive.	<b>Good</b>	-	-
5. An incident and accident recording system with follow-up and implementation of new controls where required.	<b>Satisfactory</b>	-	2
6. Regular reporting of health and safety to senior management and to the Board of Management.	<b>Good</b>	-	-
		-	<b>3</b>
<b>Overall Level of Assurance</b>	<b>Good</b>	System meets control objectives	



## Audit Approach

Through discussions with the Organisational Development Manager, Health and Safety Lead and Health and Safety Officer, and review of procedural documentation, we identified the internal controls in place and compared these with expected controls. A walkthrough of key systems was then undertaken to confirm our understanding, and this was followed up with compliance testing, where considered necessary. We have reported on areas where expected controls were found to be absent or where controls could be further strengthened.

## Summary of Main Findings

### **Strengths**

- A Health and Safety Policy is in place and available to staff via the College's intranet site;
- A suite of Health and Safety Procedures is in place, including for the preparation of risk assessments and completing accident and incident reports;
- A Risk Assessment Library is in place;
- Risk assessments are reviewed and updated on an annual basis to ensure the processes in place are up to date;
- From sample testing of risk assessments undertaken it was noted that all were sufficiently complete and contained all relevant information;
- Online induction training is in place for all staff for the health and safety processes;
- Actions were taken to improve staff completion of mandatory training with completion rates increasing significantly in recent years;
- An in-person health and safety induction is undertaken by the Health and Safety Officer as part of new staff members' 'welcome to the College' process;
- Training for new equipment is undertaken as part of toolbox talks by the responsible process owners;
- An internal audit programme is in place with inspections undertaken by the Health and Safety team at each of the College's departments on a periodic basis;
- Audit forms are tailored to cover specific areas within each department, with follow up on actions undertaken by the Health and Safety team;
- An Accident and Incident Recording system is in place, with all reports reviewed and investigated by the Health and Safety team;
- The College rolled out a form in 2023/24 for students to report hazard identification and near misses;
- Health and Safety Campus Forum Meetings are held four times per year;
- There is a Health, Safety and Safeguarding Committee in place which meets three times per year; and
- An annual report on the College's health and safety processes and updates is prepared and submitted to the Board.

### **Opportunities for Improvement**

- From inspection of a sample of risk assessments, it was noted that one risk assessment, for the College's Open Day, was given an incorrect review date when it should have been archived following the event as it was a one-off;
- From inspection of a sample of Accident and Incident reports, it was noted that one report was not signed off by the member of staff's Line Manager to confirm their awareness of the incident;
- From inspection of a sample of Accident and Incident reports, it was noted that the incident time for three reports was recorded in error as 00:00.



## Acknowledgments

We would like to take this opportunity to thank the staff at Glasgow Clyde College who helped us during the course of our audit.



## Main Findings and Action Plan

### Objective 1: A Health and Safety Policy and documented procedures which are communicated to all staff.

#### Health and Safety Policy

The College's Health and Safety Policy was recently updated in February 2024, to be approved by the Board of Management and signed off by the Principal and Chief Executive before the College can publish on its website. Minimal changes were made from the previous version, with updates relating mostly to job titles due to changes in the management structure. The Policy will be held within the dedicated Health and Safety area on the College's intranet site (where the previous Policy document was held at the time of this review), which is accessible to all staff.

The Policy is structured as follows:

- Part 1 – General Statement of Health and Safety Policy;
- Part 2 – The Organisation and Responsibilities for Health and Safety; and
- Part 3 – Arrangements for Health and Safety.

From inspection of the Policy, it was noted that responsibility for sufficiently managing health and safety at the College sits with the Board of Management, Principal and Chief Executive and Senior Managers within the College. Ultimate responsibility for compliance with the relevant legislation (such as the Health and Safety at Work Act 1974) sits with the Board of Management, with the Principal and Chief Executive and senior management having operational responsibility for ensuring the procedures are effective in managing the risks to the College. Further to this, the Policy details the responsibilities across the College, with defined responsibilities for the following levels of staff:

- Vice Principals;
- Assistant Principals;
- Department Managers / Curriculum and Department Managers;
- Team Leaders and Supervisors;
- Teaching and Support Staff; and
- All employees.

By assigning responsibilities to each level of staff, the College defines the specific expectations within each member of staff's role, and how these contribute to the wider health and safety processes within the College. The Policy also notes the importance of maintaining up to date risk assessments to define the steps to be taken in mitigating the risks of carrying out an exercise / process. Reference is also made to the need to report all accidents and near misses and any defects in the workplace in a timely manner to ensure that these can be addressed.



**Objective 1: A Health and Safety Policy and documented procedures which are communicated to all staff (Continued).**Procedures

The College has in place a comprehensive set of procedures to accompany the Health and Safety Policy, which provide prescriptive details on undertaking health and safety processes at the College. From review of the procedures list, we obtained a sample of process documents and inspected these for their contents, noting that these were sufficiently detailed, clear and understandable, and defined the roles and responsibilities of key personnel and any legislation / regulation to which the College is required to adhere.





**Objective 2: A formal risk identification and assessment process.**

Per the Health and Safety Policy, all managers and supervisors are responsible for the completion of risk assessments before the activity takes place, for all work activities and locations with foreseeable risks. The process owners will also identify who is responsible for performing the risk assessment, and Assistant Principals, Heads of Department / Curriculum and Department Managers have the responsibility for ensuring risk assessments are undertaken within their areas of control. In 2020, risk assessment training was undertaken for all managers, and this is undertaken periodically for new managers, to act as a directive control in ensuring that risk assessments are prepared for any new processes or activities so that these are conducted safely.

Risk assessments are held in a dedicated Risk Assessment Library, with read-only access to these provided to all staff across the College, and administrative access to all risk owners who require it for review and update of the documentation. It was noted from inspection of the library, that the documentation is updated based on pre-set review dates, with email prompts issued to the staff responsible to ensure that these are updated in a timely manner and any out-of-date versions are not referred to in practice.

A risk assessment template is provided to staff so that there is a consistent approach to risk assessment within the College. The assessors list each hazard identified, its associated risks and the controls in place to mitigate these. The risk is given a Severity and Likelihood rating between one and five, which are multiplied together to give an overall Risk Rating.

Sample Testing

From inspection of a sample of five risk assessments for adequate completion, documentation of the key risks and validity in the system, the following was noted.

- All risk assessments selected were complete;
- All risk assessments reviewed were kept up-to-date, with only one in place per process;
- All risk assessments were reviewed by the preparer's line manager where applicable; and
- All risk assessments were reviewed and uploaded by a Health and Safety Officer.

One minor observation was noted, as detailed below.



**Objective 2 - A formal risk identification and assessment process (Continued).**

Observation	Risk	Recommendation	Management Response			
<p>It was noted from inspection of the sample of risk assessments that this included a risk assessment which was undertaken to evaluate a College Open Day held at the refectory in the Cardonald campus. The assessment was completed on 16 February 2024 for the Open Day, which took place on 24 February 2024. The assessment notes that the date of the next review was 29 February 2024, which is 13 days after the initial risk assessment was performed and is therefore outwith the annual review date provided as standard to the College's risk assessments. From discussions with the Health and Safety Lead, it was noted that this review date was entered in error, and as the Open Day was a one-off event, it should have been archived after the event, instead of assigned a review date and kept available for access within the Risk Assessment Library.</p>	<p>The Risk Assessment Library may include assessments that were prepared for specific events and are now obsolete and have the potential to be used in error.</p>	<p><b>R1</b> - It is recommended that the Health and Safety team review the Risk Assessment Library to ensure any one-off risk assessments have been archived.</p>	<p>An audit of the Risk Assessment Library is underway and will be completed by the end of the Academic year. We are looking at implementing an end for short term /one-off assessments.</p> <p><b>To be actioned by:</b> Health and Safety Lead</p> <p><b>No later than:</b> 31 July 2024</p> <table border="1" data-bbox="1585 938 2089 1066"> <tr> <td data-bbox="1585 938 1848 1066"><b>Grade</b></td> <td data-bbox="1848 938 2089 1066"><b>3</b></td> </tr> </table>		<b>Grade</b>	<b>3</b>
<b>Grade</b>	<b>3</b>					



**Objective 3: A health and safety training programme which includes induction training, refresher training and training for new equipment and legislation.**

Induction training is undertaken for all staff at the College, with a full health and safety module in place as part of the suite of induction training. This is mandatory for all staff, with the uptake monitored via the College's key performance indicator reporting, which is presented to the Board on a quarterly basis.

Monitoring of completion is undertaken by the Organisational Development team (who oversee Learning and Development), with a report submitted to senior management detailing any non-compliance, for them to pursue with the relevant staff to ensure they complete the training in a timely manner. From discussions with the Organisational Development Manager, it was noted that in recent years the uptake had been relatively low for induction training, including health and safety focussed training, however procedural changes were made to address this, and the Principal is now also notified of any outstanding compliance training, and this has driven the completion rate from 31% in 2021 to 96% in 2024.

Task specific training is undertaken for the individual areas, with the College in the process of developing its iTrent HR system to include the facility to attach training requirements to individual job roles, to ensure that any requirements are assigned and noted as outstanding for new staff. A training matrix is currently in place detailing the training requirements for each role however this is being replaced by the new platform within the system.

Students also receive 'Toolbox' talks for all practical tasks within the classroom / workshop, with these undertaken by the member of teaching staff (as the subject matter expert) prior to use of any equipment. In addition to this, all equipment is assigned a red, amber or green classification (RAG), with red being only for use by technicians / lecturers, amber being for supervised use by students, and green being unsupervised use. This is communicated as part of the Toolbox talks and pieces of equipment are signed as such.

Refresher training is undertaken every two years by all staff as part of the Learning Management System (LMS), with prompts issued to all staff when this becomes due noting the requirement for timely completion.



**Objective 4: Regular monitoring of health and safety systems is performed to ensure that they are functioning effectively including health and safety audits, carried out either internally or by external agencies such as the Health and Safety Executive.**

#### Internal Reviews

From discussions with the Organisational Development Manager, it was noted that the College has an audit timetable in place, whereby the Health and Safety Lead and / or Health and Safety Officer undertakes a review of faculties / directorates across the College campuses. From review of the timetable, it was noted that this was being adhered to at the point in time at which our audit was undertaken. These reviews are completed on an audit checklist detailing the areas of risk within the respective department, with the results consolidated and presented to the departmental head for review and implementation of any actions. The audit template checklist has a series of Yes or No questions organised under 28 different sections. Sections include:

- General Organisation for Health and Safety;
- Accident Reporting and Investigation;
- Display Screen Equipment (DSE);
- Manual handling;
- Risk Assessments;
- Department specific concerns – Personal Protective Equipment (PPE), General workplace safety, work at heights etc; and
- Questions for estates department – Electrical safety, control of legionella, control and management of contractors etc.

Audits contain conclusions followed by recommendations and corrective actions. Each recommendation is given a priority on the RAG scale, and these also include either the required date of completion, or an indication that the recommendation will be carried forward to the next audit. From inspection of the audit timetable, it was noted that the audits are undertaken across the College academic year, with months assigned to each of the departments to ensure they are suitably aware of when their area is getting inspected.

A copy of the audit form for the Fashion Textiles department undertaken in February 2024 was obtained and inspected, with the following noted:

- All relevant sections were completed by the auditor;
- Audit was signed and dated by the auditor with the Curriculum Manager / Manager of the area indicated;
- Recommendations were made for any weaknesses identified; and
- Recommendations were carried forward from the previous audit, with status updates documented, highlighting that follow up takes place and that progress is being made on the recommended actions.

#### External Audits

From discussions with the Organisational Development Manager, the Health and Safety Lead and the Health and Safety Officer, it was established that there have been no external audits recently undertaken over the health and safety processes at the College, including from the Health and Safety Executive (HSE).



### **Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required.**

It was noted that the College has an Accident and Incident Reporting (AIR) system in place, through which all accidents and incidents are recorded and reported. The system is managed and overseen by the Health and Safety Lead and all staff have access to the system via the College's Intranet for timely and accessible submission of reports.

The system produces three documents as part of the accident and incident reporting and investigation process.

1. An initial sheet which includes all the details of the effected person, date, time and location of the incident and any actions taken after the accident related to person;
2. A detailed investigation of the incident including any evidence, contributory factors, and any planned corrective actions; and
3. Evidence of workflow for the investigation, including who followed it up, who was the responsible person, and when was the investigation signed-off.

Where an incident requires follow up, the reporting member of staff is contacted by the Health and Safety team and further information, if necessary, is obtained at this point, with the person(s) involved in the accident or incident also contacted for comment and follow up on the status of any injury / damage to property. Investigations may be performed by the Health and Safety team or may be delegated to the responsible person related to the incident.

#### Sample Testing

A sample of five reports was selected for testing to establish whether these were sufficiently complete, submitted in a timely manner, and followed up on where necessary, with the following noted:

- All incident reports were completed in full, with no details missing;
- Four of the incidents were investigated by the Health and Safety team and documented as such;
- One reported incident was not subject to the usual Health and Safety team investigation process. This incident was a serious physical assault, and the matter was escalated to the Senior Management Team, with a separate report prepared;
- Where appropriate, contributing factors and evidence of the incident were detailed;
- Where appropriate, corrective actions to prevent reoccurrence were noted; and
- Two incidents were RIDDOR reportable. Both of these were indicated as such on the College's documentation and RIDDOR reports were submitted.

Two minor observations were noted, as detailed below.



**Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required (Continued).**

Observation	Risk	Recommendation	Management Response	
<p>From inspection of the Accident and Incident reports sampled, it was noted that one report was not signed off by the relevant line manager to confirm their awareness of the incident.</p>	<p>There is a risk that the line manager of the member of staff involved in an accident / incident is not suitably informed to ensure that they are aware of risks within their area.</p>	<p><b>R2</b> - It is recommended that when reviewing accident and incident reports submitted to the Health and Safety team, steps are taken to ensure that the relevant line manager is informed of the accident and this has been recorded on the form.</p>	<p>The system, once training takes place, has been setup to make the investigating officer the manager responsible for the staff/area. As part of the Leadership and Management Development Programme all managers will be trained in Accident Investigation. This will ensure managers are made aware of any accidents/incidents in their remit, however, as an interim measure they will be contacted via email in respect of relevant accidents/incidents.</p> <p><b>To be actioned by:</b> Health and Safety Lead</p> <p><b>No later than:</b> 30 October 2024</p>	
			<p><b>Grade</b></p>	<p><b>3</b></p>



**Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required (Continued).**

Observation	Risk	Recommendation	Management Response			
<p>From inspection of the Accident and Incident reports sampled, it was noted that the incident time for three reports was 00:00. It was established with the Health and Safety Lead that this was as a result of the preparer not documenting this accurately.</p>	<p>There is a risk that the accident and incident records are not sufficiently accurate due to the submission of forms with errors.</p>	<p><b>R3</b> - It is recommended that a reminder be issued to staff, via the Health and Safety area on the intranet, of the need to record both the date and time of the accident / incident to ensure complete and accurate records.</p> <p>Additionally, it is recommended that any potential errors regarding the information on the forms should be queried with the preparer as an integral part of the review process undertaken by the Health and Safety Lead and / or Health and Safety Officer to allow correction at that time.</p>	<p>We are not sure if this is a system error and are working with our Systems Development Team to investigate and, if necessary, correct.</p> <p><b>To be actioned by:</b> Health and Safety Lead</p> <p><b>No later than:</b> 31 July 2024</p> <table border="1" data-bbox="1585 885 2089 1061"> <tr> <td data-bbox="1585 885 1848 1061"><b>Grade</b></td> <td data-bbox="1848 885 2089 1061"><b>3</b></td> </tr> </table>		<b>Grade</b>	<b>3</b>
<b>Grade</b>	<b>3</b>					



### **Objective 6: Regular reporting of health and safety to senior management and to the Board of Management.**

#### Health, Safety and Safeguarding Committee and Health and Safety Campus Forums

From discussions with the Organisational Development Manager, it was established that the College reports on health and safety three times per annum, once in each teaching block, to the Health, Safety and Safeguarding Committee, with the Principal and Chief Executive and other members of senior management in attendance. Formal matters such as changes to procedures, any changes in regulations and legislation, and Union matters, among other areas, are discussed at these meetings with actions arising where appropriate.

The College also reports on health and safety matters specific to each site at the Health and Safety Campus Forum meetings, which take place four times per academic year, and are attended by members of senior management, teaching staff and the Student Association President. Information such as prevalent issues at the campuses, accident and incident statistics and the audit timetable are reviewed and discussed by the attendees, with any actions raised and followed up on at the next meeting.

From discussions with the Vice Principal Human Resources, it was noted that the College formerly held Health and Safety Campus Forum Meetings four times per year, at each of the three campuses. As a result of this, there were 12 Campus Forum Meetings per year which resulted in an additional administrative burden. As such, the College temporarily revised this for the Academic Year 2023/24 on a trial basis, to four Campus Forum Meetings per year, which include all the campuses at the same time, to ensure issues from all campuses are captured in a timely manner, whilst reducing the time and resource required for holding individual meetings. A review of the effectiveness of this will be taken to the Health, Safety and Safeguarding Committee at the end of the current academic year, and a decision taken on whether to make this a permanent arrangement, or to revert to the previous format, with the remit of the Campus Forum Meetings updated accordingly based on this decision.

#### Annual Report

An annual health and safety report is submitted to the Board of Management detailing the health and safety matters at the College in the year, with the College reporting on key information such as accidents and incidents, and first aid callouts. From inspection of the 2022/23 report, it was noted that there were 97 accidents reported in the year, with 18 of these requiring hospital admissions and two of these being RIDDOR reportable. In line with this, there were 64 first aid callouts in the College, in response to 64 of the 97 accidents deemed severe / significant enough to require this. The data provided is also broken down into statistics for staff, students, contractors / visitors and others, for additional information and review of any potential trends.





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# Glasgow Clyde College

## Environmental Sustainability

Internal Audit report No: 2024/06

Draft issued: 16 May 2024

2<sup>nd</sup> Draft issued: 17 May 2024

Final issued: 21 May 2024



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### Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

### Action Grades

<b>Priority 1</b>	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit Committee.
<b>Priority 2</b>	Issue subjecting the organisation to significant risk and which should be addressed by management.
<b>Priority 3</b>	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



## Management Summary

### Overall Level of Assurance

<b>Good</b>	System meets control objectives.
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### Risk Assessment

This review focused on the controls in place to mitigate the following risk on the Glasgow Clyde College ('the College') Strategic Risk Register as at March 2024:

- Risk Ref. 5 – Failure to achieve the College Climate Change Action Plan and carbon reduction targets (Residual Risk Score 25 – 9).

### Background

As part of the Internal Audit programme at the College for 2023/24 we carried out a review of the environmental sustainability arrangements. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board of Management and the Principal that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Part 4 of the Climate Change (Scotland) Act 2009 (hereafter referred to as 'the Act') places duties on public bodies relating to climate change. The duties on the face of the Act require that a public body must, in exercising its functions, act:

- a) in the way best calculated to contribute to the delivery of the targets set in or under Part 1 of this Act;
- b) in the way best calculated to help deliver any programme laid before the Scottish Parliament under section 53; and
- c) in a way that it considers is most sustainable.

In doing so, public bodies must have regard to the guidance *Public Bodies Climate Change Duties: Putting Them Into Practice* issued by the Scottish Government in 2011.

In direct response to the international Paris Agreement, the Climate Change (Scotland) Act 2009 was amended by the Climate Change (Emissions Reduction Targets) (Scotland) Act 2019, increasing the ambition of Scotland's emissions reduction targets to net zero by 2045. While the interim target to reduce emissions by 75% by 2030 was recently scrapped, the long-term aspiration to reach net zero by 2045 remains.

In February 2021, Scottish Colleges' Statement of Commitment on the Climate Emergency was published. The colleges had come together to establish and commit collaboratively to delivering on a set of 10 key actions. The College has also committed to reach net zero by 2050 through the *Race to Net Zero Commitment for Scotland's Further Education (FE) Colleges*. To meet its commitment, the College's Climate Change Action Plan (CCAP) (June 2022) sets out its ambitions to improve its environmental performance, raise the profile of sustainability education, and reduce its impact and contribution to the climate emergency. Quarterly progress reports on this plan have been submitted to the Audit Committee and a recently refreshed version of the CCAP is being submitted to the Audit Committee at its next meeting on 29 May 2024.



## Scope, Objectives and Overall Findings

This audit reviewed the College's current position regarding its strategic plans and operational arrangements to ensure compliance with the Climate Change (Scotland) Act 2009.

The table below notes each separate objective for this review and records the results:

Objective	Findings				Actions in Progress
	1	2	3	No. of Agreed Actions	
<b>The objective of the audit was to obtain reasonable assurance that:</b>					
1. The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College.	Good	-	-	2	✓
2. Roles and responsibilities around climate change action and environmental sustainability have been clearly articulated.	Satisfactory	-	-	1	✓
3. There are appropriate targets, actions, and milestones in place to demonstrate the steps the College is taking to contribute to climate change mitigation and to climate change adaptation, and to act sustainably.	Good	-	-	-	✓
4. There are appropriate arrangements in place to update the Board on the progress being made to deliver on actions around climate change and sustainability.	Good	-	-	1	✓
<b>Overall Level of Assurance</b>	<b>Good</b>	-	-	<b>4</b>	
		System meets control objectives			

## Audit Approach

Through discussion with the Soft Services and Environmental Manager, Deputy Principal, Interim Vice Principal (VP) Resources & College Development, and other members of the College's Climate Change Action Group, and review of relevant documents, we examined the extent to which the above objectives are being met.



## Summary of Main Findings

### Strengths

- The College has signed up to the Scottish Colleges' '*Statement of Commitment on Climate Emergency*', which includes a climate change roadmap for Further Education (FE) colleges. The College is also a signatory of the Race to Zero Commitment for Colleges and Universities;
- The College's CCAP, supported by the Action Plan by Planned Schedule of Activity, provides a road map of intended direction and strategic objectives in relation to environmental sustainability, which includes the provision, operation and development of resources and services. Significant progress has been made on the CCAP published in June 2022, with refreshed plans being submitted to the Audit Committee in May 2024;
- There is a dedicated Climate Change Action Group in place, which operates as a steering group and is responsible for the delivery of the CCAP. This Group has appropriate faculty, support services, and student representation membership;
- The College is required to submit CCAPs and a report on carbon emissions to the Scottish Government annually. The College is fully compliant with the reporting requirements specified in the Climate Change (Scotland) Act 2009;
- The College has a dedicated environmental sustainability champion via the Soft Services and Environmental Manager, demonstrating its commitment to addressing climate change and sustainability challenges;
- The College has clearly articulated its sustainability ambitions and objectives within the Strategic Plan, which is supported by the Estates Strategy and the Procurement Strategy;
- The College has implemented a range of sustainable practices in relation to waste management, travel, and energy reduction;
- We noted evidence of embedding of sustainability within courses and teaching practices;
- There has been a 78% reduction in Scope 1 emissions since the baseline year of 2014/15, and 35% reduction of Scope 2 emissions from the distribution of energy since the baseline year of 2018/19, indicating that the changes made by management are having a positive impact in reducing emissions;
- Annual tonnes of waste generated has decreased by 53% since the baseline year in 2018/19; and
- The College takes a proactive approach to the identification of funding opportunities to help the College deliver its Net Zero ambitions.

### Opportunities for Improvement

- There is currently no map of the curriculum that would allow the assessment of products offered against the 17 Sustainable Development Goals (SDGs). There is a risk that the College cannot readily identify opportunities for improving or implementing new ideas around environmental sustainability through learning and teaching;
- The CCAP 2021/22 – 2024/25 and Action Plan by Planned Schedule of Activity are available on a dedicated page on the College's public website. However, review of the Action Plan by Planned Schedule of Activity found that the version published has not been updated since November 2022. In addition, the website does not fully reflect the significant progress made by management, the status of the College in delivering the FE Climate Action Roadmap, and the work remaining to ensure the College meets its commitment target. There is also an opportunity for the College to review how its website can be leveraged to promote its environmental sustainability values, "Think Green" messaging, and to showcase activities to the public, prospective students, and employers / partners;
- The CCAP does not specify the roles and responsibilities for staff (and students) in supporting the College in meeting its Net Zero Commitment. While there are options for staff to complete CPD training on sustainability, there is currently no mandatory training for staff on Environmental Sustainability to support the College in communicating its values in the climate change debate and to raise awareness on how staff can influence positive change;



## Summary of Main Findings (Continued)

### *Opportunities for Improvement (Continued)*

- The CCAP does not currently specify the governance group responsible for the oversight of the plan (i.e. the Audit Committee and/or Finance and Resources Committee, who were both noted to have a role to play in the oversight of climate change arrangements) and does not explicitly state how the Board of Management should receive assurance on the status of climate change activity.

## Acknowledgments

We would like to take this opportunity to thank the staff at Glasgow Clyde College and the Students Association who helped us during our audit.





## Main Findings and Action Plan

### Objective 1 - The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College.

In line with the Glasgow College Region Outcome Agreement 2023-2024 (January 2024), the College has made a *Race to Net Zero Commitment* to achieve net zero by 2050 (interim target of Net Zero by 2030) with Scotland's Further Education (FE) Colleges via the Environmental Association for Universities and Colleges (EAUC)-Scotland. It has also signed up to the Scottish FE sector Net Zero Commitment in October 2021. The status of the five elements of the Commitment (Pledge, Plan, Proceed, Publish and Persuade) were recently reported to the Audit Committee (March 2024).

Demonstrating its commitment to environmental sustainability, the College's Strategic Plan 2022-2025 has a dedicated objective "*to ensure that environmental sustainability is embedded in the College's estates, curriculum, and other operations, to achieve the commitments contained in the College Climate Change Action Plan*". Management has also identified Risk 5 on its Strategic Risk Register to ensure mitigations to the College not achieving its climate change ambitions are considered and established (as noted in the Background Section of this report).

To support delivery on its strategic objectives, the College set Strategic Objective Targets for environmental sustainability over the period of the College's Strategic Plan and baseline figures have been identified (see **Objective 3** below). The Strategic Objective Targets for environmental sustainability are as follows:

Year	Target
2022/23	<ul style="list-style-type: none"> <li>Reduction in tCO<sub>2</sub>e by 5% (i.e. 104 tCO<sub>2</sub>e reduction)</li> <li>Carbon literacy training package available to staff and students</li> <li>Member of Global Teach In</li> </ul>
2023/24	<ul style="list-style-type: none"> <li>Reduction in tCO<sub>2</sub>e by 5% (i.e. 99 tCO<sub>2</sub>e reduction)</li> <li>30% of staff and 20% of students completed carbon literacy training</li> <li>Member of Global Teach In</li> </ul>
2024/25	<ul style="list-style-type: none"> <li>Reduction in tCO<sub>2</sub>e by 5% (i.e. 94 tCO<sub>2</sub>e reduction)</li> <li>50% of staff and 25% of students completed carbon literacy training</li> <li>Member of Global Teach In</li> </ul>

The College's Climate Change Action Plan (CCAP) 2021/22 – 2024/25 (June 2022) operates as the College's environmental sustainability strategy. It is supported by the Climate Change Action Plan by Planned Schedule of Activity, which is a table which sets out specific actions, owners, due dates, and progress status. This table is managed by the Interim Vice Principal (VP) Resources & College Development and is discussed at each Climate Change Action Group meeting (see Objective 2 below).





**Objective 1 - The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College (Continued).**

In line with expected practice, we noted alignment of the College's environmental sustainability objective within its sub-strategies.

The College's Estates Strategy 2019-2029 (October 2019) has six principles including to "operate the estate in an environmentally sustainable manner and aim to reduce the College's carbon footprint". To support this target, there are various activities underway at the College. For example, the Estates Strategy states that the Estates Department will also consider the following when reviewing business as usual activity and projects:

- energy performance and energy efficiency;
- transport arrangements;
- waste management;
- use of recycled materials;
- protection of the natural environment, the consumption of resources and the avoidance of pollution; and
- legal obligations and corporate social responsibilities.

The College's Procurement Strategy 2022-2025 (August 2022) defines the College's commitment to sustainable procurement with four objectives aiming to:

- Record efficiencies generated from procurement activity including the reduction of scope 3 carbon emissions;
- Encourage good practice in procurement through the analysis of opportunities to maximise social, economic, and environmental outcomes through procurement actions through monitoring sustainability key performance indicators (KPIs) on a contract-by-contract basis and require suppliers to complete the Sustain Supply Chain Code of Conduct;
- Reduce the demand for goods and services by cutting down on waste, encouraging re-use, recycling and use of the least environmentally damaging goods and services; and
- Promote awareness of sustainability objectives with suppliers and encourage suppliers to adopt sustainable approaches within their supply chain.

The College's CCAP 2021/22 – 2024/25 also identified actions for Learning Teaching and Research including staff and student carbon awareness / carbon literacy training, curriculum sustainability goals, development of sustainability champions (staff and students), and influencing awarding body organisation (see **Objective 2** for more information on the status of carbon literacy training).

Discussions with the Deputy Principal highlighted the level of environmental sustainability teaching and carbon reduction activity underway across the curriculum. Originally planned activity to audit the carbon footprint of the curriculum was agreed not to be progressed by the Climate Change Action Group after a cost benefit analysis. However, climate change is a standing agenda items at the monthly Curriculum Assistant Principal (CAP) Group and the Soft Services and Environmental Manager works closely with curriculum areas to explore how sustainability can form part of learning and teaching.



**Objective 1 - The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College (Continued).**

Observation	Risk	Recommendation	Management Response	
<p>It is our view that it would be beneficial for curriculum areas to develop a map of the curriculum against the 17 Sustainability Development Goals (SDGs), in line with the FE Climate Action Roadmap.</p> <p>Whilst taking cognisance of the College Board's risk appetite in relation to environmental sustainability, course mapping would help the College in having informed debate on how environmental sustainability can be built into the curriculum and ingrained in learning and teaching.</p>	<p>The College cannot readily identify opportunities for improving or implementing new ideas around environmental sustainability through learning and teaching.</p>	<p><b>R1</b> - Management should consider the creation of a map of curriculum areas to show the extent to which the curriculum reflects the 17 SDGs within existing learning and teaching practices (i.e. during course self-evaluation by Curriculum Managers).</p>	<p>The College will adapt the self-evaluation paperwork for academic programmes for the next Quality cycle.</p> <p><b>To be actioned by:</b> Deputy Principal</p> <p><b>No later than:</b> 30 November 2024</p>	
			<p><b>Grade</b></p>	<p><b>3</b></p>



**Objective 1 - The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College (Continued).**

While significant work has been progressed since the publication of the CCAP (June 2022), activity remains ongoing in the following areas:

- Staff development and climate related training – work is currently underway to develop “bite-size” training material for staff and there is already a mandatory eLearn for students on Canvas;
- Carbon literacy training for students and staff – students can access training on Canvas and bite sized modules in sustainability are being reviewed for staff access for the new academic year;
- Develop and implement plans to measure Scope 3 emissions (a Staff Travel Survey was underway at the time of our audit fieldwork, with a student travel survey due to be rolled out in September 2024);
- Utilities – develop fossil fuel divestment plan including implementing renewable energy. A Decarbonisation Feasibility Study was completed by the external consultant, GEP Environmental Ltd, in March 2024 and the draft report was under review by management at the time of our audit fieldwork. Outcomes from the feasibility study will be used to inform the Energy Efficiency Grant Scheme application that has its next checkpoint (checkpoint 8) due in August 2024; and
- Activity with local community and Glasgow City Council to improve local biodiversity.

Longer term activity also includes the College applying for environmental sustainability awards, establishing a climate action network with the local authority, and signing the United Nations SDGs accord.

The Interim VP Resources & College Development advised that there is now an opportunity for the College to refresh and set stronger ambitions to deliver on its net zero commitment across all three campuses. The Action Plan by Planned Schedule of Activity has been refreshed (May 2024) to identify where the College is “emerging”, “established”, or “leading” (in line with the College Development Network (CDN) Roadmap). This supports the development of a refreshed strategy, with cognisance given to the commitments made by the College, and the key milestones identified to track progress towards the achievement of the College’s stated ambitions. The updated Action Plan by Planned Schedule of Activity will be submitted to the Audit Committee in May 2024.

Work is also underway to enhance the promotion of environmental sustainability activity across the College under the College’s sub-brand “Think Green”. Our walkthrough of the College’s internal student and staff sites and a site visit to the Langside Campus noted the visibility of this branding and the promotion of key information within the Clyde Connect magazine, screen savers, posters, and display screens throughout the College.



**Objective 1 - The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College (Continued).**

Observation	Risk	Recommendation	Management Response		
<p>The College’s CCAP 2021/22 – 2024/25 and Action Plan by Planned Schedule of Activity are currently available on a dedicated Climate Change Plan page on the College’s public website. However, our review of the Action Plan by Planned Schedule of Activity found that the version published has not been updated since November 2022. In addition, the website does not fully reflect the significant progress made by management, the status of the College on the FE Climate Action Roadmap, and the work remaining to ensure that the College meets its commitment target.</p> <p>There is also no external publication of the College’s Green sub-brand, “Think Green”, which could be used to publicly promote the College’s stance on environmental sustainability.</p>	<p>The College may not be perceived by the public, prospective students, or employers as leading on environmental sustainability activity, potentially influencing their decision making to study or work in the College.</p>	<p><b>R2</b> - The College Climate Change Plan page on the College’s public website should be regularly updated to showcase the College’s progress in meeting its net zero commitment.</p> <p>There is an opportunity to leverage the College’s internal “Think Green” sub-branding in external communications and via the public facing website in order to demonstrate the College’s commitment to environmental sustainability.</p>	<p>Following changes in senior personnel, the College has recently completed a refresh of the CCAP which is being reported to the May 2024 Audit Committee following which it will be placed on the College website.</p> <p>The College will liaise with the Marketing department to leverage the ‘Think Green’ sub-brand.</p> <p><b>To be actioned by:</b> Interim VP Resources &amp; College Development and Soft Services &amp; Environmental Manager</p> <p><b>No later than:</b> 30 June 2024</p>		
			<table style="width: 100%; border: none;"> <tr> <td style="width: 70%; border: none;"><b>Grade</b></td> <td style="width: 30%; background-color: #8bc34a; color: white; text-align: center; border: none;"><b>3</b></td> </tr> </table>	<b>Grade</b>	<b>3</b>
<b>Grade</b>	<b>3</b>				



### **Objective 2 - Roles and responsibilities around climate change action and environmental sustainability have been clearly articulated.**

The College demonstrates a clear commitment to act in respect of climate change through the Race to Net Zero Commitment. To demonstrate its commitment to change, the College has established a dedicated resource by appointing the Soft Services and Environmental Manager, who reports directly to the Head of Estates and the Interim VP Resources & College Development. This ensures a joined-up approach to environmental sustainability within operational activities for Estates, and we noted evidence of collaborative working between the Soft Services and Environmental Manager and Facilities Leads at the three campuses, Procurement, Occupational Development, and the Students Association.

The Soft Services and Environmental Manager also Chairs the College's Climate Change Action Group, which operates as the operational steering group responsible for delivering the CCAP. Its membership includes two members of the Executive Team and staff from Faculties, Organisational Development, Estates, APUC (Procurement) and the Student President. The Action Plan by Planned Schedule of Activity (last updated in February 2024) describes the staff responsible for specific activity, and the actions documented are in line with expectations and adopt SMART practices.

Operationally, the Estates Department has a key role in environmental sustainability and in supporting the College to meet its emission targets. This includes a role around communications and investment plans as set out in the Estates Strategy. For example, the feasibility study into decarbonising the College's estate was at the reporting stage at the time of our fieldwork, with outputs from the feasibility study due to be utilised for the Energy Efficiency Grant Scheme application. Planning was underway to procure suppliers for the works pending the award of Scottish Government grant funding.

The Estates Masterplan is in place and progress in delivery is reported to the Finance and Resources Committee, in order to determine areas for future investment and to track progress made by the College in addressing its backlog maintenance.

Procurement plays a vital role in environmental sustainability and is responsible for monitoring Scope 3 emissions and their impact to the College within the supply chain. Suppliers tendering for framework agreements or regulated procurements must provide information on their carbon emission and supply chain Environmental, Social and Governance (ESG) considerations as part of their application. Locally, the College's Procurement Manager will assess supplier feedback on environmental factors in their Single Procurement Documentation (SPD) responses. The College's Procurement Manager and APUC Sustainability Lead will also support buyers in their understanding of environmental considerations during the procurement journey and contract management.

Externally, the College also plays a key role within the Glasgow Regional Plan. At the time of our audit fieldwork, the Regional Green Team had not met since October 2023 and the College advised that it is working with the Regional Sustainability Officer to reinstate meetings and regional action planning. However, we noted that the College works closely with Glasgow Kelvin College and is a member of key FE environmental sustainability networks to allow the sharing of good practice. Arrangements were noted to be in line with good practice.



**Objective 2 - Roles and responsibilities around climate change action and environmental sustainability have been clearly articulated (Continued).**

Observation	Risk	Recommendation	Management Response	
<p>The CCAP defines the approach which the College will take to meet its net zero commitment. However, it does not currently define the roles and responsibilities of key management involved.</p> <p>It also does not define the roles and responsibilities of staff and students in supporting the College to meet its environmental sustainability ambitions (such as training to be completed and expected behaviours).</p> <p>Staff and student awareness of their roles and responsibilities in the climate change debate, and how they can support the College meet its Net Zero Commitment by 2050, is a critical component in helping the College to achieve its commitment target. While there is a mandatory eLearn module for students to complete on Canvas, our interviews with managers highlighted that bite size CPD modules for staff are still in development. Consequently, the College does not currently provide mandatory training to staff on environmental sustainability, with CPD in this area being optional.</p> <p>The absence of mandatory training may result in staff not challenging their existing habits which may impact negatively on climate change (i.e. challenging how they can reduce emissions while travelling to and from the campuses, or while they work on campus).</p>	<p>Without clearly defined roles and responsibilities for staff, reinforced through training, the climate change emergency may not be considered as a core issue to the College, and therefore the College may not achieve the cultural and behavioural changes required to reach net zero.</p>	<p><b>R3</b> - There is an opportunity to enhance the communication around staff roles and responsibilities relating to the climate change emergency, in order to drive collective action in helping the College to meet its net zero commitment. We have observed examples in other Colleges where this has been achieved through mandatory training on environmental sustainability, (i.e. through induction and at staff development days), in order to clarify roles and responsibilities on climate change consistently across teams.</p> <p>Roles and responsibilities of key staff should be reflected in the CCAP.</p>	<p>The College will consider making this training mandatory through staff and student inductions and ongoing CPD.</p> <p><b>To be actioned by:</b> Executive Management Team</p> <p><b>No later than:</b> 31 July 2024</p>	
			<p><b>Grade</b></p>	<p><b>3</b></p>



**Objective 3 - There are appropriate targets, actions and milestones in place to demonstrate the steps the College is taking to contribute to climate change mitigation and to climate change adaptation, and to act sustainably.**

The Soft Services and Environmental Manager is responsible for monitoring and reporting on the status of all College emissions that are used to inform the KPIs reported to the Finance and Resources Committee and external Public Bodies Climate Change Duties Compliance Reporting (last reported November 2023). Our walkthrough of emission and waste monitoring tools noted processes were efficient.

For example:

- Waste management – there are robust arrangements for the management of waste and associated costs established by Soft Services and Environmental Manager. This includes an Annual Waste Plan for each campus, robust contractor performance monitoring, and cost management. A project is also underway to site a compactor at Langside (planning permission was recently contested and alternative arrangements are in planning).
- Energy emissions – outputs from half hourly utility (electricity, gas, and water) reports are analysed by the three Faculty Leads daily on their Building Management System (BMS) that is established at all three campuses. The BMS now allows real time reporting and any variances / root causes to spikes to be investigated by the Estates Team. The Soft Services and Environmental Manager also reviews outputs monthly via the Utilities Climate Change Report that is used to inform the development of new energy efficiency strategies by the Estates Team via their monthly Utilities Consumption Group meetings. Discussions also highlighted work in progress to ensure the BMS combines data to allow “whole college” review. Currently a whole College report is created by the Soft Services and Environmental Manager manually due to the BMS being held on three different IP addresses for each of the three campuses.
- Fleet and travel management – the Soft Services and Environmental Manager reviews miles claimed by staff through their expenses and taxis used by students via monthly reports from Finance. This data is used to feed the emission reporting. A Staff Travel Survey was recently completed to review travel corridors and potential strategies to reduce emissions relating to staff commutes.

It is evident that the activity progressed, and the close oversight of impact, is delivering meaningful change in the level of emissions at the College. As reported to the Finance and Resources Committee in March 2024, there has been a significant reduction in emissions and waste since the baseline years and annual targets have been met. At the end of January 2024, the College reported:

- Tonnes of CO2 emissions – reduced from 2,468 tonnes CO2 in 2018/19 to 1,976 tonnes CO2 in 2022/23 (reduction of 20%);
- Volume of paper consumed – reduced from 4.62M (equivalent to 554 trees) in 2021/22 to 4.39M (equivalent to 527 trees) in 2022/23 (reduction of 5%);
- Number of print copies (both mono and colour) – reduced from 14.2M in 2018/19 to 6.94M in 2022/23 (reduction of 51%); and
- Tonnes of waste generated - 422 tonnes in 2018/19 to 200 tonnes in 2022/23 (reduction of 53%).



**Objective 3 - There are appropriate targets, actions and milestones in place to demonstrate the steps the College is taking to contribute to climate change mitigation and to climate change adaptation, and to act sustainably (Continued).**

Furthermore, emissions recorded within the latest Annual Public Bodies Climate Change Duties Report to the Scottish Government showing emissions data for the 2022/23 academic year (November 2023) noted an overall downward trajectory for Scope 1 and 2 emissions. However, there is an upward trajectory for Scope 3 emissions (therefore on total emissions for the College) as follows:

- Scope 1 emissions (gas, refrigerants, transport) have a baseline year of 2014/15. Scope 1 carbon emissions have reduced, from 4,553 tCO<sub>2</sub>e to 996.2 tCO<sub>2</sub>e over the last 9 years;
- Scope 2 emissions (UK electricity) has a baseline year of 2018/19. Scope 2 carbon emissions have also dropped over the five-year period, from 1,274.4 tCO<sub>2</sub>e to 823.8 tCO<sub>2</sub>e. There has been an increase from 771.7 tCO<sub>2</sub>e since Covid-19 lockdown restrictions and closure of the College campuses during 2020/21; and
- Scope 3 emissions (electricity transmission, water supply and treatment, transport – supplier, staff and students, waste, and homeworking) have a baseline year of 2018/19. Scope 3 carbon emissions are the category with the highest emissions recorded over the period (4,027.9 tCO<sub>2</sub>e in 2018/19 to 5,451.1 tCO<sub>2</sub>e in 2023/24). Our analysis of Scope 3 areas that the College can control, such as waste, for example, noted reduction in carbon emissions. However, management highlighted that Scope 3 emissions mainly focus on supply chain emissions captured and reported separately by APUC. Overall, Scope 3 figures also omit staff commute figures. Work is underway by management to address how best to improve information on emissions generated from staff and student related travel.

It should be noted that our review of Scope 3 emission calculation in the November 2023 PBCCD Report identified an immaterial error due to an issue with the formulae built into the report template. This was raised with management and the error has been reported. Internal reporting to Committee reflected the correct sum of Scope 3 and Total emissions.

While there has been a reduction in emissions over the last year for Scope 1 and Scope 2 emissions, real term reductions in core grant funding from the Scottish Funding Council, combined with challenging economic conditions, means that sustainability projects must be financed through cost saving activities or by securing specific grant funding. Discussions with the Soft Services and Environmental Manager highlighted their role in horizon scanning to identify potential funding opportunities. The College's success in delivering on key estate projects - and the outcome of the bid for funding through the Energy Efficiency Grant Scheme – will be pivotal in delivering on the College's environmental sustainability ambitions moving forward.





**Objective 4 - There are appropriate arrangements in place to update the Board on the progress being made to deliver on actions around climate change and sustainability.**

Progress in delivering the CCAP is reported by the Interim VP Resources & College Development quarterly to the Senior Leadership Team (SLT) and to the Audit Committee. As described in the Audit Committee remit (March 2024 Page 33), this Committee is responsible for oversight of the delivery of the CCAP, which is a standing agenda item at all meetings.

The Audit Committee also liaises on the status of the Action Plan with the Finance and Resources Committee, who oversees the status of the Estates Masterplan and KPIs monitoring.

The Board of Management is made aware of the status of the CCAP via reporting of Audit Committee minutes; through the Audit Committee's Annual Report (December 2023); and through review of the status of the Strategic Risk 5 as discussed above under Objective 1. Sustainability targets are also addressed through the Finance and Resources Committee reporting to the Board (as highlighted above under Objective 2). Arrangements were considered appropriate.

Observation	Risk	Recommendation	Management Response			
<p>The CCAP operates as the Environmental Sustainability strategy for the College. However, the Plan does not currently specify the governance group(s) which have responsibility for providing oversight of the CCAP and for the monitoring of the College's progress towards meeting its Net Zero Commitment by 2050.</p> <p>In practice, we noted that there are two governance groups involved in monitoring delivery and the status of environmental sustainability performance targets: the Audit Committee and the Finance and Resources Committee. However, the Plan is not explicit on how the Board of Management should receive assurance on progress and how any risks to the delivery of agreed climate change targets are being managed.</p>	<p>Oversight in the delivery of the CCAP is potentially not joined up.</p>	<p><b>R4</b> - The governance groups which have specific roles and responsibilities in providing oversight on the delivery of the College's Net Zero Commitment should be clearly identified in the revised CCAP. This should include specific detail on how and when the Board should receive updates on the status of College activity to meet its Net Zero Commitment.</p>	<p>Quarterly progress reports are submitted to the Audit Committee. The College will review the timing of such reports being submitted to the F&amp;R Committee and the Board and update the CCAP accordingly.</p> <p><b>To be actioned by:</b> Interim VP Resources &amp; College Development</p> <p><b>No later than:</b> 30 June 2024</p> <table border="1" data-bbox="1585 1155 2092 1279"> <tr> <td data-bbox="1585 1155 1850 1279"><b>Grade</b></td> <td data-bbox="1850 1155 2092 1279"><b>3</b></td> </tr> </table>		<b>Grade</b>	<b>3</b>
<b>Grade</b>	<b>3</b>					





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**AUDIT COMMITTEE MEETING**


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Date of Meeting	29 May 2024
Paper Title	Appointment of Internal Auditors
Agenda Item	24.23
Responsible Officer	Tracy Elliott, Interim Vice Principal Resources and College Development
Status	Disclosable
Action	For Approval

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**1 PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to propose an extension of the appointment of the current internal auditor for the College in line with the pre-existing contract.

**2 ACTION FOR THE BOARD**

Committee Members are invited to approve the extension of the current internal auditor appointment.

**3 BRIEF BACKGROUND INFORMATION**

- 3.1 The College currently has Henderson Loggie as its internal audit provider. Henderson Loggie were appointed for a period of three years from 2017/18 and then extended for a further year within the terms of that appointment. In May 2021 the College issued a new tender for these services through the APUC Framework Agreement and Henderson Loggie were the successful bidder.

**4 SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 A copy of the related July 2021 award letter is attached at Annex 24.23A. The award letter states that the *'the contract will commence on 1 August 2021 for a period of 3 years with the option to extend for a further 24 months, subject to the supplier's performance and at the sole discretion of the College'*. Therefore the College proposes extending the current appointment for a further 24-month period.

**5 RISKS**

- 5.1 The College has to appoint a suitable independent internal audit service as part of the internal controls in its risk framework.

**6 ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

- 6.1 The College is required to have an internal audit service as part of the Financial Memorandum and there are financial implications based on the number of days utilised per year.

Mr David Archibald  
Henderson Loggie  
The Vision Building  
Dundee  
Dundee City  
DD1 4QB

27<sup>th</sup> July 2021

Dear David,

**Framework Agreement - PFB1028AP, Audit Service - Internal, External and Tax Contract - The Provision of Internal Audit Services to Glasgow Clyde College**  
**Ref: CS/CoGC/21/11 - Clyde**

On behalf of Glasgow Clyde College, I am pleased to inform you that a decision has been taken that your response for the above requirements has been successful.

The award criteria for this requirement were based upon acceptance of the most economically advantageous tender, using the award criteria and weightings as shown in the table below. Also detailed in the table below is a breakdown of your individual scores against the evaluation criteria.

Jon Vincent - Principal and Chief Executive

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AWARD CRITERIA	WEIGHTING %	YOUR SCORE (%)
Environment, Culture and Risk	12.5%	12.5%
Service Delivery Management	15%	15%
Staffing Provision	5%	5%
Business Continuity	7.5%	7.5%
Value Added Services	2.5%	1.88%
Quality Standards & Continuous Improvement	5%	5%
Complaints and Dispute Resolution	2.5%	2.5%
Presentation	10%	10%
<b>Commercial</b>	<b>40%</b>	<b>37.80%</b>
<b>TOTAL</b>	<b>100%</b>	<b>97.18%</b>

The following documents shall be deemed to form and to be read and to be construed as part of the Contract:

- Framework Terms and Conditions - PFB1028AP, Audit Service - Internal, External and Tax
- Mini Competition Document published by City of Glasgow College via Public Contract Scotland - Tender on 12<sup>th</sup> May 2021 containing:
  - Schedule A - Instructions and Information for Completion;
  - Schedule B - Scope of Requirement;
  - Schedule C - Evaluation of Tender;
  - Appendix A - Form of Tender;
  - Appendix B - Freedom of Information;
  - Appendix C - Supply Chain Code of Conduct;

Jon Vincent - Principal and Chief Executive

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- Appendix D - Framework Terms and Conditions;
- Appendix E - PECOS Supplier Adoption Form;
- Appendix F - Pricing Schedule;
- Appendix G- GDPR Assurance Assessment;
- Appendix H - Scottish Funding Council - Financial Memorandum
- Henderson Loggie's tender response submitted via Public Contracts Scotland - Tender dated 2nd June 2021

The Contract will commence on 1<sup>st</sup> August 2021 for a period of 3 years with the option to extend for a further 24 months, subject to the supplier's performance and at the sole discretion of the College.

All pricing associated with this contract will be fixed for the duration of the contract and can be found in Appendix F - Pricing Schedule, at the end of this letter.

The nominated contact(s) for this Contract are:

Janet Thomson, Vice Principal Resources and College Development  
[jthomson@glasgowclyde.ac.uk](mailto:jthomson@glasgowclyde.ac.uk)

Jon Vincent - Principal and Chief Executive

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**Web:** [glasgowclyde.ac.uk](http://glasgowclyde.ac.uk)

Please sign and return this letter by email to [deborah.fagan@cityofglasgowcollege.ac.uk](mailto:deborah.fagan@cityofglasgowcollege.ac.uk) within 10 working days. Signature by you will act as an acknowledgment of receipt of this Contract award letter and acknowledgement that the Contract has been entered into as set out in this letter.

Yours sincerely,



Jon Vincent  
Principal & CEO  
Glasgow Clyde College

Jon Vincent - Principal and Chief Executive

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I acknowledge receipt of and acceptance of the Contract Award Letter dated 27<sup>th</sup> July 2021 from Glasgow Clyde College and acknowledges that the Contract will be entered into once an official Purchase Order has been received;

Signed for on behalf of Henderson Loggie:

Signature:	<i>David Archibald</i>
Position:	Partner
Name:	David Archibald
Date:	2 August 2021

Jon Vincent - Principal and Chief Executive

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## Appendix F - Pricing Schedule

**Table 1 - Annual Internal Audit and Other Service Fees.**

Glasgow Clyde College: estimated 40 days provision per annum

Skill/Seniority Level	Rate per day (8hrs)	Glasgow Clyde College Number of days per year	GCC Cost
Audit Partner	£1,040	6	£6,240
Senior Manager/Director	£824	6	£4,944
Audit Manager	£616	6	£3,696
Audit Senior	£528	12	£6,336
Qualified Staff Member	£416	6	£2,496
Audit assistant	£264	4	£1,056
Discount	£0		-£8,048
			<b>£16,720</b>

This breakdown equates to you day rate of £418 + VAT however will be delivered by the staffing provision detailed above. This is the day rate which will be used when invoicing Glasgow Clyde College.

**Table 2 - Schedule of hourly rates for Ad Hoc Requirements**

Skill/Seniority Level	Rate per Hour
Audit Partner	£130
Senior Manager/Director	£103
Audit Manager	£77
Audit Senior	£66
Qualified Staff Member	£52
Audit assistant	£33

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	29 May 2024
<b>Paper Title</b>	Draft Internal Audit Plan for 2024/25
<b>Action</b>	Discussion/Decision
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	24.24
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to present to the Committee for discussion and approval the 2024/25 draft Internal Audit Plan as prepared by Henderson Loggie.

**2. ACTION FOR THE BOARD**

- 2.1 Members of the Audit Committee are invited to discuss and approve the 2024/25 draft Internal Audit Plan.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 Following a regional collaborative procurement exercise in July 2021 Henderson Loggie were re-appointed as internal auditors of the College for the period 1 August 2021 to 31 July 2024 with an option to extend for a further 24 months. As outlined in agenda item 24.23, the College is proposing to exercise the option to extend this appointment until 2025/26.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 The 2024/25 draft Internal Audit Plan is attached at Annex 24.24A.

**5. RISKS**

- 5.1 There are no specific risks associated with this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

- 6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

## Introduction

- 1.1 We were re-appointed in 2021 as internal auditors to Glasgow Clyde College ('the College') for the period 1 August 2021 to 31 July 2024 with the option to extend for a further 24 months, subject to performance and at the sole discretion of the College. We understand that the College proposes to exercise this option, subject to approval by the Audit Committee.
- 1.2 In the interim, College management has requested that we draw up a proposed internal audit programme for 2024/25 based on previous internal audit coverage and key areas of risk, for discussion with the Audit Committee. The attached plan shows the proposed assignments, together with a link to the College Strategic Risk Register (SRR) and the last year an area was subject to internal audit review. Corporate Governance has been included on the assumption that the College will not be arranging an Externally Facilitated Effectiveness Review (EFER) in 2024/25. The proposed review would cover the College's self-assessment and preparation for its next EFER.
- 1.3 In addition to the proposed assignments noted, initial discussion with the Interim Vice Principal - Resources and College Development highlighted the following potential areas for review that could be considered in place of those selected:
- Staffing Issues**

    - Leadership culture and organisation – specific risk on SRR but reorganisation in progress and may be too soon to review.
  - Commercial Issues**

    - Business Development / External Activities – External Funding Unit not specifically reviewed since 2017/18 – now combined with Business Development Unit.
  - Organisational Issues**

    - Corporate Planning – not reviewed since 2016/17.
- 1.4 Should our re-appointment as internal auditors be approved, we would work with College management and the Audit Committee to develop a new Audit Needs Assessment and Strategic Plan covering the normal three-year internal audit cycle. We would also prepare the full Internal Audit Annual Plan for 2024/25 setting out the outline scope and objectives for each audit assignment to be undertaken during the year, together with the proposed audit approach.

# Internal Audit Annual Plan 2024/25 – DRAFT

## Proposed Allocation of Audit Days

	Strategic Risk Number	Proposed 24/25 Days	Year last reviewed by Internal Audit (HL)
<b>Reputation</b>			
<i>Publicity and Communications</i>			2019/20
<i>Health, Safety and Wellbeing</i>	4, 6		2023/24
<b>Student Experience</b>			
<i>Curriculum planning</i>	12	5	2017/18
<i>Curriculum – VLE platform</i>	7		2022/23
<i>Quality</i>			2019/20
<i>Student support</i>	7, 10		2023/24 ELS BPR
<i>Student recruitment and retention</i>	3, 7, 10		2021/22
<i>Student welfare – Duty of Care</i>			2018/19
<i>Student engagement / Students Association</i>			2022/23
<b>Staffing Issues</b>			
<i>Staff recruitment and retention</i>	9		2019/20
<i>Staff development</i>	8, 9		2021/22
<i>Payroll</i>		5	2020/21
<i>Teaching staff utilisation</i>			2021/22
<i>National bargaining</i>	2		Not reviewed by HL
<i>Leadership culture and organisation</i>	8, 9		Not reviewed by HL
<b>Estates and Facilities</b>			
<i>Building maintenance )</i>	4, 11	5	2017/18
<i>Estates strategy / capital projects )</i>	11		2017/18
<i>Space management / room utilisation</i>	11		2021/22
<i>Asset / fleet management</i>			Not reviewed by HL
<b>Financial Issues</b>			
<i>Budgetary control</i>	1, 3	5	2018/19
<i>Student fees and contracts / registry</i>			2022/23
<i>General ledger</i>			Not reviewed by HL
<i>Procurement and creditors / purchasing</i>			2023/24
<i>Debtors/ Income</i>			2021/22
<i>Cash &amp; Bank / Treasury management</i>			2019/20
<i>Fraud Prevention, Detection and Response</i>		1	2020/21
<i>Delivery of Efficiency Savings Plan</i>			2020/21

## Internal Audit Annual Plan 2024/25 – DRAFT

	Strategic Risk Number	Proposed 24/25 Days	Year last reviewed by Internal Audit (HL)
<b>Commercial Issues</b>			
<i>Business Development</i>			2021/22
<i>External Activities</i>			2017/18
<b>Organisational Issues</b>			
<i>Risk Management</i>			2020/21
<i>Business Continuity</i>	4		2020/21
<i>Corporate Governance</i>	8	5	2016/17
<i>Corporate Planning</i>			2016/17
<i>Performance reporting / KPIs</i>	13		2022/23
<i>Partnership Working (incl. Regional Engagement)</i>			2018/19
<i>Equalities</i>			2019/20
<i>Environmental Sustainability</i>	5		2023/24
<b>Information and IT</b>			
<i>Cyber security</i>	4		2022/23
<i>Data protection</i>	13		2023/24
<i>BYOD</i>			2022/23
<i>FOI</i>			Not reviewed by HL
<i>Systems development / implementation</i>		5	2018/19
<i>Digital / IT strategy implementation</i>			2020/21
<i>Software Licencing</i>			2023/24
<b>Other Audit Activities</b>			
<i>Credits Audit</i>		7	All years
<i>Bursary, Childcare and Hardship Funds Audit</i>		5	All years
<i>EMA Audit</i>		1	All years
<i>Management and Planning )</i>		4	
<i>External audit / SFC )</i>			
<i>Attendance at Audit Committee )</i>			
<i>Follow-up reviews</i>		2	All years
<i>Audit Needs Assessment</i>		2	2021/22
<b>Total</b>		52	
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**AUDIT COMMITTEE MEETING**


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Date of Meeting	29 May 2024
Paper Title	College Assurance Framework / Certificate of Assurance
Action	For discussion
Prepared by	Tracy Elliott, Interim Vice Principal: Resources and College Development
Agenda Item	24.25, 24.25A, 24.25B
Status	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 This paper provides a summary of the College Assurance Framework, the College Assurance Mapping and the annual Certificate of Assurance process.

**2. ACTION FOR THE COMMITTEE**

- 2.1 The Committee are requested to discuss the College Assurance Framework and the Certificate of Assurance Process for the College and the Region.

**3. BACKGROUND**

- 3.1 The College has an Assurance Framework which has been previously reported to and agreed by the Committee.
- 3.2 The assurance framework includes the annual report from the Audit Committee as part of the financial statements process. The annual report from the Committee includes a summary paper on the activity for each of the other College Committees during that year, showing the monitoring and reporting completed against each of their Committee remit areas.
- 3.3 A College Assurance Mapping process is in place as previously reported to the Committee which follows the three lines of assurance model in the Scottish Government Audit and Assurance Committee Handbook. The College assurance mapping is attached in Annex 24.25A which shows the mapping of assurance activity against the items within the annual Certificate of Assurance which the College has to complete for submission to GCRB (and subsequently this is included as part of reporting to SFC and then to the Scottish Government), and against the requirements of the Financial Memorandum with the GCRB. It also includes mapping process against the quality framework produced by Education Scotland of "How Good is Our College?" against the three themes.
- 3.4 The three lines of assurance defence as per the Scottish Government and Audit Assurance Handbook and used in the attached assurance mapping are as below:
- First line: management assurance from "front line" or business operational areas;
  - Second line: oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain; and
  - Third line: independent and more objective assurance, including the role of Internal Audit and from external bodies.

- 3.5 Also to comply with the Scottish Public Finance Manual (SPFM) the College has to have in place a Certificate of Assurance process to support the governance statement in the financial statements and to enable the overall Certificate of Assurance for the College to be signed by the Principal. The Principal has to complete a Certificate of Assurance statement to GCRB who in turn complete one for Scottish Funding Council as part of their year-end process (their financial period end is March) and the SFC will in turn complete a statement for submission to the Scottish Government.
- 3.6 There are fifteen items on the Schedule of Required Assurances for the Certificate of Assurance, and the College also has to comply with the financial memorandum.
- 3.7 For the Certificate of Assurance completion the College uses an internal process where identified key senior managers provide assurances to the Principal on the elements within the assurance checklist which relate to their area.
- 3.8 For each of the items on the Schedule of Required Assurances, the Principal has either to confirm that these controls have been, and are, working well, and there are in his opinion no significant matters arising in the college which would require to be raised specifically in the assurance to be given, or draw attention to any matter(s) which should be considered by GCRB in the preparation of their governance statement. The document is then to be returned to GCRB.
- 3.9 A copy of the signed Certificate of Assurance for 2023/24 (i.e. April 2023 to March 2024) is attached at Annex 24.25B. The Principal has not drawn any matters to the attention of GCRB in relation to the preparation of the governance statement.

#### **4. RISKS**

- 4.1 There are no specific risk implications in this paper.

#### **5. LEGAL IMPLICATIONS/FINANCIAL IMPLICATIONS/REGIONAL OUTCOME AGREEMENT IMPLICATIONS**

- 5.1 The College needs to comply with the Scottish Government Audit and Assurance Committee Handbook as part of its status as a public body.

#### **6. HAS AN EQUALITY IMPACT ASSESSMENT BEEN CARRIED OUT**

N/A

## Glasgow Clyde College – Audit Committee

### College Assurance Mapping – May 2024

<b>Assurance Mapping against Certificate of Assurance Areas</b>	<b>First Line:</b> <i>Management assurance from 'front line' or business operational areas</i>  <b>(Business Management/ process)</b>	<b>Second Line:</b> <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> <b>(Corporate Oversight/ application of process)</b>	<b>Third Line:</b> <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i>  <b>(External Assurance/ evidence of assurance)</b>
<b>Certificate of Assurance - Schedule of Required Assurance Areas</b>			
1. Ensure that appropriate financial systems are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.	College Financial Regulations College Financial Policies and Procedures; College budget holders' responsibility with delegated authorities and regular monitoring; Finance system controls.	Financial system controls and regular meetings on budget monitoring with budget holders; Management Accounts regular reporting to Senior Leadership Team;  Assistant Principal: Finance and Infrastructure and Vice Principal: Resources and College Development have oversight	Finance and Resources Committee and Board of Management reporting of Financial Performance on quarterly basis; Internal Auditor review of financial systems as per the agreed plan
2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts.	College Financial Policies and Procedures available to all staff on College intranet; Financial regulations; Delegated authority limits; Finance team monitoring of compliance with financial regulations; Budget monitoring meetings.	Management accounts presented to Senior Leadership Team/Board of Management; Capital plan and expenditure monitoring; Financial statements sections reviewed and updated by Executive Management Team as appropriate. Assistant Principal: Finance and Infrastructure and Vice-Principal: Resources and College Development have oversight	Finance and Resources Committee review of management accounts and capital expenditure/ plans progress; Audit and Risk Committee, Finance and Resources Committee and Board of Management review of annual financial statements; GCRB reporting on capital expenditure; Internal Auditor reviews financial areas as agreed during annual audit plan.
3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.	College procurement officer; Procurement controls in finance system; Procurement Procedures;	Procurement Strategy Procurement Updates to Finance & Resources Committee;	Glasgow Regional Procurement Team /Steering Group;



<b>Assurance Mapping against Certificate of Assurance Areas</b>	<b>First Line:</b> <i>Management assurance from 'front line' or business operational areas</i>  <b>(Business Management/ process)</b>	<b>Second Line:</b> <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> <b>(Corporate Oversight/ application of process)</b>	<b>Third Line:</b> <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i>  <b>(External Assurance/ evidence of assurance)</b>
	APUC Shared Service provision	College/APUC procurement team and ongoing tender management.  Assistant Principal: Finance and Infrastructure has oversight	Procurement & Commercial Improvement Programme (PCIP) Assessment.
4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.	Financial regulations; Delegated authority limits; Budget planning; Key objective targets.	College Strategic Plan objectives; Senior Leadership Team reporting; Credits Monitoring Report; Commercial Updates; Staff Costs Monitoring	Finance & Resources Committee; Board of Management
5. Ensure all risks relating to delivering business objectives, regularity, propriety or value for money are identified.	Delegation to College managers as budget holders; Key risk areas monitored by College depts e.g. financial performance, credits, cyber security.	Risk Register; Senior Leadership Team monitoring.	Risk Management Policy; Risk Appetite; Audit Committee and Board of Management quarterly reporting of Risk Register with any updates; GCRB reporting of Risk Register updates.
6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.	Internal processes to achieve best value from procurement and operating methods.	APUC; Procurement Policy; Procurement Procedures	Annual Procurement Benefits Statement PCIP Internal Audit as per internal audit plan.
7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.	Individual Staff Members' Annual Personal Development Plan (PDP) Process; College budget planning process; Portfolio Planning & Monitoring	Senior Leadership Team monitoring; Managers' discussions with individuals on an ongoing basis; PI Evaluation.	Reporting to College Board of Management and Committees; Education Scotland; External Verification; Scottish Funding Council; Internal Auditor
8. Ensure that all managers are assigned well defined responsibilities for making the best use of resources.	Organisational Staff Structure; Job Descriptions; Budget Allocations; Permanent Staff Establishment Lists	Senior Leadership Team Budget Monitoring; Documented Delegated Authority Limits; College Staffing Group; Budget Monitoring; Non-SFC Income Monitoring	Reporting to College Committees; Internal Auditor for review of agreed areas in annual plan.

<b>Assurance Mapping against Certificate of Assurance Areas</b>	<b>First Line:</b> <i>Management assurance from 'front line' or business operational areas</i>  <b>(Business Management/ process)</b>	<b>Second Line:</b> <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> <b>(Corporate Oversight/ application of process)</b>	<b>Third Line:</b> <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i>  <b>(External Assurance/ evidence of assurance)</b>
9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.	Induction and internal training; Subscription to various organisations to provide external expertise e.g. information security;	CPD and learning and development Records; Personal Development Planning Process.	Engagement with sector events including Financial Development Network; Internal Audit Plan; External Verification and Accreditation for teaching activity.
10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources.	College Financial Regulations; Documented Delegated Authority Limits; Automated Approval and Procurement Checks on all orders above £2k; Budget monitoring meetings.	Management accounts monitoring at Senior Leadership Team; Financial Sustainability Strategy; Procurement Policy/Procedures; Procurement Strategy; Procurement Strategy Action Plan; Procurement Annual Report.	PCIP review; Finance & Resources Committee reporting on procurement; Board of Management Code of Conduct and Code of Good Governance; Declaration of Interest at all Meetings; Annual Register of Interests; Internal auditors for agreed areas of review.
11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.	Named individuals with responsibilities in Fraud Response Plan; Financial Regulations available on intranet with staff responsibilities for all levels.	Fraud Policy; Fraud Response Plan; Whistleblowing Policy.  Vice-Principal: Resources and College Development and Assistant Principal: Human Resources have oversight;	Internal Auditor; Audit Committee/Board of Management; Glasgow Colleges' Regional Board; Scottish Funding Council reporting.
12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.	Network Monitoring Activity; Internal ICT acceptable use Procedure for all staff; Data Protection Procedures	Senior Leadership Team; Information Security Policy; Data Protection Policy	Cyber Essentials Plus; Annual Network Penetration Testing; Internal Auditor Joins Information Steering Committee membership and guidance; Involvement with relevant sector bodies.
13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.	Business Continuity Plan	Annual Penetration Testing ; Scenarios discussed at Senior Leadership Team	Internal Auditor as per agreed plans
14. Ensure that you have an up-to-date publication scheme, that it is sufficiently open and proactive in publishing information of interest to your	Publication Scheme reviewed and updated regularly and published on College Website	Senior Leadership Team	Scottish Information Commissioner's Office

<b>Assurance Mapping against Certificate of Assurance Areas</b>	<b>First Line:</b> <i>Management assurance from 'front line' or business operational areas</i>  <b>(Business Management/ process)</b>	<b>Second Line:</b> <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> <b>(Corporate Oversight/ application of process)</b>	<b>Third Line:</b> <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i>  <b>(External Assurance/ evidence of assurance)</b>
stakeholders.			
15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.	HR Business Partner Model; Trade Union Engagement; Staff Voice; Clyde Connects Newsletters; Principal Communications; Healthy Working Lives Group	People Strategy; Staff surveys; Senior Leadership Team discussion;	Healthy Working Lives Standard; Internal Auditor; KPI Reporting - Organisational Development Committee

<b>Assurance Mapping against Compliance with the Financial Memorandum with GCRB</b>	<b>First Line:</b> <i>Management assurance from 'front line' or business operational areas</i>  <b>(Business Management/ process)</b>	<b>Second Line:</b> <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation's management chain</i> <b>(Corporate Oversight/ application of process)</b>	<b>Third Line:</b> <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i>  <b>(External Assurance/ evidence of assurance)</b>
<p>16. Assurance that the requirements of the Scottish Public Finance Manual (SPFM) have been met. These include requirements on the following:</p> <ul style="list-style-type: none"> <li>• Prior approvals from Scottish Government;</li> <li>• Overdrafts not to be used;</li> <li>• Prior consent for lending of funds, or giving a guarantee, indemnity or letter of comfort;</li> <li>• Contingent liabilities;</li> <li>• Expenditure delegations;</li> <li>• Potential novel, contentious, repercussive or future cost implications expenditure;</li> <li>• Information on frauds;</li> <li>• Establishing internal delegated authority arrangements;</li> <li>• Severance scheme approvals by SFC;</li> <li>• Consultancy contracts over £100k;</li> <li>• Any contract without competitive action over £25k to be approved by SFC</li> </ul>	<p>Financial Regulations;            College delegated authority limits;            Automated approval and procurement Checks on all orders above £2k;</p>	<p>Under delegated authority limits any SPFM requirements related matters must be reported to AP Finance &amp; Infrastructure who will then inform the EMT and, if agreed, seek approval from GCRB/SFC;            Procurement annual report;            SLT Certificate of Assurance process (as per above 15 items);            Voluntary severance schemes require approval of EMT.</p> <p>Assistant Principal: Finance &amp; Infrastructure has oversight for SPFM compliance</p>	<p>Procurement reports to F&amp;R Committee; GCRB/SFC Conditions of Grant/ GCRB/SFC approvals required as appropriate;            SFC Annual Accounts Guidance;            Published financial statements;            Voluntary severance schemes approved by Board of Management;            Internal Auditor reviews as agreed as part of annual plan.</p>

<b>Assurance Mapping against Education Scotland’s “How Good is Our College?” Framework</b>	<b>First Line:</b> <i>Management assurance from ‘front line’ or business operational areas</i>  <b>(Business Management/ process)</b>	<b>Second Line:</b> <i>Oversight of management activity, including effective management information, separate from those responsible for delivery, but not independent of the organisation’s management chain</i> <b>(Corporate Oversight/ application of process)</b>	<b>Third Line:</b> <i>Independent and more objective assurance, including the role of Internal Audit and from external bodies</i>  <b>(External Assurance/ evidence of assurance)</b>
17. Theme 1 – Leadership and Quality Culture <i>How Good is the College’s Leadership and approach to improvement?</i>	College Leadership Framework Self-Evaluation Process PDP/PDR Process	KPI Reporting Dashboards Board Learning and Teaching Committee	Education Scotland Engagement SQA Systems Verification SFC/GCRB Regional Outcome Agreement
18. Theme 2 – Delivery of learning and services to support learning <i>How Good is the Quality of the Provision and Services the College delivers?</i>	Self-Evaluation Process Course Forums and Class Rep feedback Attendance tracking system	College retention and attainment PIs College Complaints Internal Verification of course delivery	SFC Early Impressions and Student Satisfaction Survey SQA External Verification of delivery Education Scotland Annual Engagement Visits
19. Theme 3 – Outcomes and Impact <i>How Good is the College at ensuring the best outcomes for all its learners?</i>	PLSPs Careers guidance processes Come to Clyde strategy on internal progression guarantees.	‘Course Manager’ System Stakeholder Survey Positive destinations Survey	SFC National Benchmarking Data SWAP Annual Report UCAS Registered Centre Progression Report

### Certificate of Assurance to the Chief Officer April 2023 – March 2024

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable her to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2023-24.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college and obtained required assurances.

Based on that review, and my own knowledge of the internal control matters in my college:

I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the governance statement.

Or

~~I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.~~

**PLEASE COMPLETE**

None

Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the governance statement.

Name: J P Vincent

Job Title: Principal & Chief Executive Office

Date: 2 April 2024



## Certificate of Assurance to the Chief Officer

### Schedule of Required Assurances

1. Ensure that appropriate financial systems are in place and applied and that procedures and controls are reviewed from time to time to ensure their continuing relevance and reliability, especially at times of major change.
2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts:
  - ensure that the public funds for which you are responsible are properly managed and safeguarded;
  - ensure that assets for which you are responsible such as land, buildings or other property, including stores and equipment, are controlled and safeguarded;
  - ensure that the financial implications of any new policies have been considered;
  - ensure that delegation of responsibility is accompanied by clear lines of control and accountability together with reporting arrangements.
3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.
4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.
5. Ensure all risks relating to delivering business objectives, regularity, propriety or value for money are identified. In doing this, you have ensured that their significance was assessed and that systems appropriate to the risks are in place in all relevant areas to manage them.
6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.
7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.
8. Ensure that all managers are assigned well defined responsibilities for making the best use of resources.

9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources. Regularity involves compliance with relevant legislation, relevant guidance issued by the Scottish Ministers – in particular the Scottish Public Finance Manual where it applies to your organisation – and the Financial Memorandum document defining the key roles and responsibilities which underpin the relationship between your organisation and the Scottish Funding Council. Propriety involves respecting the Parliament’s intentions and conventions and adhering to values and behaviours appropriate to the public sector.
11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.
12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.
13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.
14. Ensure that you have an up-to-date publication scheme, that it is sufficiently open and proactive in publishing information of interest to your stakeholders.
15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.



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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	29 May 2024
<b>Paper Title</b>	2023/24 External Audit Planning Memorandum
<b>Action</b>	For discussion
<b>Prepared by</b>	Audit Scotland, External Auditors
<b>Agenda Item</b>	24.28
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to present to the Committee the 2023/24 External Audit Plan.

**2. ACTION FOR THE BOARD**

- 2.1 Committee Members are invited to review and discuss this paper.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 In preparation for the forthcoming external audit, the external auditors Audit Scotland have prepared the attached 2023/24 External Audit Plan.

**4. SUPPORTING DOCUMENTATION/ FURTHER INFORMATION**

- 4.1 Audit Scotland were appointed as the External Auditors of Glasgow Clyde College for a five-year period with effect from 1 August 2022 until 31 July 2027.

There are a number of areas covered within the plan which highlights the nature and scope of the audit work including the responsibilities and the auditor's planned approach. The key section of the plan is their considered risk areas for the audit and the section on the wider scope of the audit. In addition the report indicates their timetable and planned fees. The 2023/24 External Audit Plan is attached at Annex 24.27A.

**5. RISKS**

- 5.1 There are no specific risks associated with this paper.

**6. ANY OTHER SIGNIFICANT IMPACT e.g STUDENT EXPERIENCE/ LEGAL / FINANCIAL/ EQUALITY& DIVERSITY.**

- 6.1 The College is required to have an internal audit function undertaken each year as part of the Financial Memorandum.

# Glasgow Clyde College

Annual Audit Plan 2023/24



Prepared for Glasgow Clyde College  
May 2024

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# Introduction

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## Summary of planned audit work

1. I, Stuart Nugent remain the appointed auditor for Glasgow Clyde College (GCC). The audit team remains consistent from last year, with Dafydd Jones continuing as the lead auditor in 2023/24. This document summarises the work plan for my 2023/24 audit. The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement
- an audit opinion on regularity and other statutory information published within the annual report and financial statements, including the performance report, governance statement, and the remuneration and staff report
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes
- provision of an Independent Auditor's Report expressing my opinions on the different elements of the annual report and financial statements and an Annual Audit Report setting out conclusions on the wide scope areas.

## Respective responsibilities of the auditor and Audited Body

2. The [Code of Audit Practice](#) sets out in detail the respective responsibilities of the auditor and GCC. Key responsibilities are summarised below.

### Auditor responsibilities

3. My responsibilities as appointed auditor are established by the Public Finance and Accountability (Scotland) Act 2000 and the Code of Audit Practice (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

4. Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and financial statements. We also review and report on the wider scope arrangements in place at GCC. In doing this, we aim to support improvement and accountability.

### GCC's responsibilities

5. GCC is responsible for maintaining adequate accounting records and internal controls, and preparing financial statements for audit that give a true and fair view. They are also required to produce other reports in the annual report and financial statements in accordance with applicable requirements.

**6.** GCC has the 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 enable them to deliver their objectives.

### **Adding Value**

**7.** My team and I aim to add value by: tailoring audit work to the circumstances of GCC and the audit risks identified; being constructive and forward looking; providing independent conclusions; attending meetings of the Audit Committee; and by recommending and encouraging good practice. In so doing, we will help GCC promote improved standards of governance, better management and decision making, and more effective use of resources.

# Annual report and financial statements

## Introduction

8. The annual report and financial statements are an essential part of demonstrating GCC's stewardship of resources and its performance in the use of those resources.

9. As appointed auditor, I am required to perform an audit of the financial statements, consider other information within the annual report and financial statements, and express a number of audit opinions in an Independent Auditor's Report in accordance with International Standards on Auditing (ISAs) in the UK, Practice Note 10 from the Public Audit Forum which interprets the ISAs for the public sector, and guidance from Audit Scotland.

10. My team and I focus our work on the areas of highest risk. As part of our planning process, we perform a risk assessment highlighting the audit risks relating to each of the main financial systems relevant to the production of the financial statements.

## Materiality

11. The concept of materiality is applied by auditors in planning and performing the audit, and in evaluating the effect of any uncorrected misstatements on the financial statements. I am required to plan my audit to obtain reasonable assurance about whether the financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2023/24 audit

12. We assess materiality at different levels as described in [Exhibit 1](#). The materiality values for GCC are set out in [Exhibit 1](#).

## Exhibit 1

### 2023/24 Materiality levels for Audited Body

Materiality	Amount
<b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. Materiality has been set based on our assessment of the needs of the users of the financial statements and the nature of GCC's operations. For the year ended 31 July 2024, we have set our materiality at 2% of gross expenditure based on the audited financial statements for 2022/23.	£1.120 million

**Performance materiality** – This acts as a trigger point. If the aggregate of errors identified during the financial statements audit exceeds performance materiality, this could indicate that further audit procedures are required. Using our professional judgement, we have assessed performance materiality at 70% of planning materiality. £0.784 million

**Reporting threshold (i.e. clearly trivial)** – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. £56,000

Source: Audit Scotland

## Significant risks of material misstatement to the financial statements

**13.** Our risk assessment draws on our cumulative knowledge of GCC, its major transaction streams, key systems of internal control, and risk management processes. It is informed by our discussions with management, meetings with internal audit, attendance at committees, and a review of supporting information.

**14.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management, and where relevant, report them to those charged with governance.

**15.** Based on our risk assessment process, we identified the following significant risks of material misstatement to the financial statements. These are risks which have the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risks, management's sources of assurance over these risks, and the further audit procedures we plan to perform to gain assurance over the risks.

### Exhibit 2

#### 2023/24 Significant risks of material misstatement to the financial statements

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p><b>1. Risk of material misstatement due to fraud caused by management override of controls</b></p> <p>As stated in ISA (UK) 240, management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>Owing to the nature of this risk, assurances from management are not applicable in this instance</p>	<ul style="list-style-type: none"> <li>Assess the design and implementation of controls over journal entry processing.</li> <li>Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
		<ul style="list-style-type: none"> <li>• Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>• Consider the need to test journal entries and other adjustments throughout the year.</li> <li>• Evaluate significant transactions outside the normal course of business.</li> <li>• Assess the adequacy of controls in place for identifying and disclosing related party relationship and transactions in the financial statements.</li> <li>• We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> <li>• Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year.</li> <li>• Focussed testing of accounting accruals and prepayments.</li> </ul>
<p><b>2. Estimation in the valuation of land and buildings.</b></p> <p>There is a significant degree of subjectivity in the valuation of land and buildings. Valuations are based on specialist and management assumptions, and changes in these can result in material changes to valuations.</p> <p>All non-current assets are revalued on a five-year rolling</p>	<ul style="list-style-type: none"> <li>• Values are stated as at the latest interim valuation for 31 July 2022, based on the valuation report with reference to that date as prepared by Avison Young. The College has a policy of undertaking a full revaluation at least every five years. In the years where no formal valuation is performed, a review of the impact of</li> </ul>	<ul style="list-style-type: none"> <li>• Review the information provided to the external valuer to assess for completeness and if necessary, seek further confirmation from the valuer on any particular aspects of the process.</li> <li>• Evaluate the competence, capabilities, and objectivity of the professional valuer.</li> <li>• Obtain an understanding of the management's involvement in the valuation</li> </ul>



Significant risk of material misstatement	Management's sources of assurance	Planned audit response
<p>basis. Values may also change year on year, and it is important that GCC ensures the financial statements accurately reflect the value of the land and buildings.</p>	<p>indexation of the formal valuation may be performed by the valuer.</p>	<p>process to assess if appropriate oversight has occurred.</p> <ul style="list-style-type: none"> <li>• Consider whether the valuation frequency is appropriate.</li> <li>• Critically assess the approach GCC has adopted to assess the risk that assets not subject to valuation are materially misstated and consider the robustness of that approach.</li> <li>• Critically assess the adequacy of the College's disclosures regarding the assumptions in relation to the valuation of land and buildings.</li> <li>• Review the status and accounting disclosures regarding the known impairments in the Anniesland and Cardonald campuses.</li> </ul>
<p><b>3. Estimation in the valuation of pension asset/liability</b></p> <p>GCC is a member of the Strathclyde Pension Fund (i.e., the local government pension scheme) and accounts for it under the relevant accounting standard (FRS 102). At 31 July 2023 the net asset was £3.449 million.</p> <p>The present value of the retirement (pension) obligations depends on a number of factors that are determined on an actuarial basis underpinned by a series of assumptions. There is a risk that errors in the information provided to the actuary or in the underlying assumptions, or</p>	<ul style="list-style-type: none"> <li>• For the purposes of financial reporting the College commissions, through Glasgow City Council, the actuarial firm Hymans Robertson to provide an annual valuation of the College's share of the underlying assets and liabilities of the Pension Fund. The three Glasgow Colleges, GCRB and the external auditor meet annually with the actuary to discuss and agree the underlying assumptions in the related reports.</li> </ul>	<ul style="list-style-type: none"> <li>• Review of the information provided by GCC to its actuary.</li> <li>• Completion of the 'review of the work of an expert' in respect of the actuary including a review of actuarial assumptions.</li> <li>• Review evidence confirming that the College's management has assessed the estimate provided by its actuary.</li> <li>• Testing of pension disclosures in the financial statements, including disclosures in the key estimates and judgements note.</li> <li>• Observe meetings between the College and its actuary.</li> </ul>

Significant risk of material misstatement	Management's sources of assurance	Planned audit response
late information, can result in a material misstatement.		

Source: Audit Scotland

**16.** As set out in ISA (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statement*, there is a presumed risk of fraud over the recognition of revenue. There is a risk that revenue may be misstated resulting in a material misstatement in the financial statements.

**17.** We have rebutted this risk for GCC as the majority of income is from government sources, either the Scottish Funding Council or the Student Awards Agency Scotland. This can be readily agreed to third party confirmations. In addition, GCC's other income streams comprise of a high volume of low value transactions. We have concluded there is limited opportunity or incentive to manipulate the recognition of income in the financial statements.

**18.** In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to revenue recognition.

**19.** We have rebutted this risk as the main expenditure stream of GCC is staff costs and this can be readily forecast based on a predictable pattern of spend. The other expenditure streams comprise of high volume and of relatively low value items, and there are control systems to support this.

**20.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures.

## Regularity

**21.** Auditors are required by the Public Finance and Accountability (Scotland) Act 2000 to report on whether expenditure and income were incurred or applied, in all material respects, in accordance with applicable enactments and guidance issued by the Scottish Ministers (generally referred to as the regularity opinion).

**22.** We will adopt an integrated audit approach to meeting this responsibility and use work on the audit of the financial statements supplemented by additional testing for any irregular transactions, where necessary.

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# Wider Scope and Best Value

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## Introduction

**23.** Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector. The Code of Audit Practice sets out the four areas that frame the wider scope of public sector audit, and requires auditors to consider and conclude on the effectiveness and appropriateness of the arrangements in place for each wider scope area in audited bodies.

**24.** In summary, the four wider scope areas are:

- **Financial management** – this means having sound budgetary processes. We will consider the arrangements to secure sound financial management, including the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error, and other irregularities.
- **Financial sustainability** – we will look ahead to consider whether the body is planning effectively to continue to deliver services, also comment on financial sustainability in the medium (two to five years) to longer term (longer than five years).
- **Vision, leadership, and governance** – we conclude on the clarity of plans in place to deliver the vision, strategy, and priorities adopted by GCC. We also consider the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** – we will consider how the College demonstrates economy, efficiency, and effectiveness through the use of financial and other resources.

**25.** Our planned work on the wider scope areas is risk based and proportionate, and in addition to local risks, we may be asked by the Auditor General for Scotland to consider specific risk areas which are impacting the public sector as a whole. We have not been asked to consider specific risks for 2023/24 audits, but we will remain cognisant of challenges identified in prior years such as climate change.

## Duty of Best Value

**26.** [Ministerial Guidance to Accountable Officers](#) for public bodies and the [Scottish Public Finance Manual](#) (SPFM) explain that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. Further, the Scottish Funding Council's financial memorandum requires the College to have a strategy for reviewing systematically management's arrangements for securing value for money. We will be carrying

out a high-level review to confirm that such arrangements are in place within GCC.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**27.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft reports will be shared with the relevant officers to confirm factual accuracy.

**28.** We will provide:

- an Independent Auditor's Report to GCC, the Scottish Parliament, and the Auditor General for Scotland setting out our opinions on the annual report and financial statements.
- GCC and the Auditor General for Scotland with an Annual Audit Report containing observations and recommendations on significant matters which have arisen during the audit and conclusions on wider scope areas.

**29.** [Exhibit 3](#) outlines the target dates for our audit outputs set by the Auditor General for Scotland. In determining the target reporting date, due regard is paid to the accounts submission date of 31 December 2024 set by the Scottish Funding Council.

**30.** We plan to issue our Independent Auditor's Report and Annual Audit Report by the target date.

## Exhibit 3 2023/24 Audit outputs

Audit Output	Target date	Audit Committee Date
Annual Audit Plan	20 May 2024	29 May 2024
Independent Auditor's Report	11 November 2024 (TBC)	20 November 2024 (TBC)
Annual Audit Report	11 November 2024 (TBC)	20 November 2024 (TBC)

Source: Audit Scotland



**31.** All Annual Audit Plans and the outputs detailed in [Exhibit 3](#), and any other outputs on matters of public interest, will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

## Timetable

**32.** To support an efficient audit, it is critical that the timetable for producing the annual report and accounts for audit is achieved. We have included a proposed timetable for the audit at [Exhibit 4](#) that has been discussed with management.

**33.** We will continue to work closely with management to identify the most efficient approach as appropriate and will keep timeframes and logistics for the completion of the audit under review. Progress will be discussed with management and finance officers over the course of the audit.

### Exhibit 4 Proposed annual report and accounts timetable

 Key stage	 Provisional Date
Latest submission date for the receipt of the unaudited annual report and accounts with complete working papers package. Spreadsheet to be provided by 23 September 2024	1 October 2024
Latest date for final clearance meeting with the Director of Finance (or equivalent)	1 November 2024
Issue of draft Letter of Representation and proposed Independent Auditor's Report	11 November 2024 (TBC)
Agreement of audited and unsigned annual report and accounts	11 November 2024 (TBC)
Issue of Annual Audit Report to those charged with governance.	11 November 2024 (TBC)
Signed Independent Auditor's Report	13 December 2024 (TBC)

Source: Audit Scotland

## Audit fee

**34.** In determining the audit fee, we have taken account of the risk exposure of GCC and the planned management assurances in place. Fee levels are also impacted by inflation which increases the cost of audit delivery. The proposed audit fee for 2023/24 is £64,200.

**35.** In setting the fee for 2023/24, we have assumed that GCC has effective governance arrangements and will prepare a comprehensive and accurate set of annual report and financial statements for audit in line with the agreed timetable for the audit. The audit fee assumes there will be no major change in respect of

the scope of the audit during the year and where our audit cannot proceed as planned, a supplementary fee may be levied.

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# Other matters

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## Internal audit

**36.** It is the responsibility of GCC to establish adequate internal audit arrangements. We will review the internal audit plan and the results of internal audit's work.

**37.** While we are not planning to place formal reliance on the work of internal audit in 2023/24, we will review internal audit reports and assess the impact of the findings on our financial statements and wider scope audit responsibilities.

## Independence and objectivity

**38.** I am independent of GCC in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors.

**39.** Audit Scotland has robust arrangements in place to ensure compliance with Ethical Standard including an annual '*fit and proper*' declaration for all members of staff. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

**40.** The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. I am not aware of any such relationships pertaining to the audit of GCC.

## Audit Quality

**41.** Audit Scotland is committed to the consistent delivery of high-quality public audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. A document explaining the arrangements for providing assurance on the delivery of high-quality audits is available from the [Audit Scotland website](#).

**42.** The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2023/24 audits are:

- ISQM (UK) 1 which deals with an audit organisation's responsibilities to design, implement and operate a system of quality management (SoQM) for audits. Our SoQM consists of a variety of components, such as: our governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring we are dedicated to high-quality audit through our engagement performance and resourcing arrangements, and ensuring we have robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of our SoQM and has concluded that we comply with this standard.



- ISQM (UK) 2 which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in the audit to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions of high-risk audit engagements.

**43.** To monitor quality at an individual audit level, Audit Scotland also carries out internal quality reviews of a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews.

**44.** Actions to address deficiencies identified by internal and external quality reviews are included in a rolling Quality Improvement Action Plan which is used to support continuous improvement. Progress with implementing planned actions is regularly monitored by Audit Scotland's Quality and Ethics Committee.

**45.** Audit Scotland may periodically seek your views on the quality of our service provision. The team would also welcome feedback more informally at any time.

# Glasgow Clyde College

## Annual Audit Plan 2023/24

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting:</b>	29 May 2024
<b>Paper Title:</b>	Strategic Risk Register Update
<b>Action:</b>	For Discussion
<b>Prepared by:</b>	Jon Vincent, Principal & Chief Executive
<b>Agenda Item:</b>	24.28
<b>Status:</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 This report considers the College's Strategic Risk Register which is updated regularly by the Senior Leadership Team and reported to the Audit Committee, Finance & Resources Committee and the Board of Management on a quarterly basis.

**2. ACTION FOR THE AUDIT COMMITTEE**

- 2.1 Audit Committee members are invited to discuss this paper.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The Strategic Risk Register is updated regularly and considered at least quarterly by College Senior Leadership Team. The Risk Register was refreshed ahead of the start of this academic year. At the Board of Management meeting on 11 October 2023 a workshop on the Risk Register was undertaken.

**4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1 **Annex 1:** College's Strategic Risk Register as at 20 May 2024. Update sections are shown in red text.

There are 13 key risks in the Strategic Risk Register of which 2 (2) have a high residual risk score after mitigating actions, 8 (7) have a medium residual risk score and 3 (4) have a low residual risk score.

Note: figures provided in brackets are those presented to the previous Committee meeting cycle.

- 4.2 The four highest risks after mitigating action in the College Strategic Risk Register are as follows:

**Risk 1: Failure to manage financial sustainability through period of financial plan (Risk Score – 20, No Change)**

The entry on the Risk Register has been divided into 1a and 1b to illustrate the difference between the financial challenge in the current year and that presented

in 2024/25 (and beyond). If 2024/25 (and beyond) were considered in isolation the 'risk score' would be 25.

The on-going financial position of the College is extremely challenging due initially to the backdrop of forecast 'flat cash' revenue funding settlements over the next five years from the Scottish Funding Council (SFC), inflationary pressures on the prices of goods and services and unfunded pay awards through national bargaining. However, the Scottish Government budget for 2024/25 imposes a headline reduction of -4.7% on the revenue budget for the college sector. In addition, the capital maintenance budget has received a -2.2% cut.

The nature and scale of this financial challenge is not unique to Glasgow Clyde College, but urgent action is required to safeguard financial stability in the short and medium terms. These issues have been extensively discussed by the Board of Management.

The 2023/24 budget approved by the Board of Management in August 2023 anticipated a -£2.6m deficit at the year-end and a significant erosion of cash balances. The College subsequently identified additional savings of £885k and as such, the 2023/24 budget deficit was rebased to -£1,775k with the expectation that Management would take significant and swift action to further reduce ongoing running costs whilst balancing cost reductions measures against the SFC expectation of meeting current and/or forecast teaching delivery volume targets. Following further savings, the securing of additional income and a reduction in employer pension contributions (support staff scheme) the forecast out-turn for 2023/24 remains a balanced position.

**Risk 2: Implications of National Bargaining and possible negative impact on employee relations (Risk Score – 25, Increased)**

The industrial dispute by lecturer (EIS-FELA) and support staff trade unions (UNISON, GMB & Unite) for 2022/23, 2023/24 and 2024/25 pay awards remains unresolved. So far in 2023/24 the unions have undertaken 14 days of strike action and in the case of EIS-FELA undertaken action short of strike. EIS-FELA have announced a further 8 days of strike action to take place throughout May and June 2024.

On behalf of its' members College Employers Scotland (CES) issued a 'full and final' offer to settle the dispute. The offer has been accepted by GMB and Unite. In May 2024 UNISON suspended its planned strike action to undertake a consultative ballot of its members on the employers offer – the ballot closes on 30 May 2024. So far, EIS-FELA have refused to put the offer to their members. The Scottish Government has confirmed that it is unable to provide additional monies to the sector to assist with the cost of pay awards.

EIS-FELA have a mandate for Action Short of Strike (ASOS) which includes a resulting blockade. The College has taken the decision to inform lecturing staff that it is not prepared to accept partial performance any longer and will make up to 100% salary deductions per day for anyone participating in the resulting blockade.

The position of the College is consistent with the majority of Colleges across Scotland.

There is a significant likelihood that employee relations will further deteriorate if the dispute continues and salary deductions are imposed on those participating in the resulting blockade. At present, 27.5% of results are missing from our MIS system (as at end of April 2024). However, the proportion of missing results is expected to significantly increase at the end of the academic year.

**Risk 8: Risk of not having a culture of effective, capable leaders who are motivated and have ability to take staff with them.  
(Risk Score – 16, No change)**

To facilitate the exit of two key postholders (Assistant Principal - International & Business Development and a Curriculum & Quality Leader) the College undertook a realignment of the Curriculum & Quality team within the portfolio of the Deputy Principal, John Rafferty. Following consultation, the realignment was implemented on 8 January 2024.

The vacant post of Vice Principal Resources & College Development is currently being undertaken on an interim basis by the Assistant Principal Finance & Infrastructure, Tracy Elliott. Additional interim resource has been put into place to cover the duties of Tracy's substantive role. In addition, a fixed term external appointment has been made to oversee the large number of estates projects that are currently ongoing.

The post of Vice-Principal Resources & College Development will be replaced by a Chief Operating Officer (COO) post. Interviews for the COO post took place on 30 April 2024 and an offer of employment has been made. It is anticipated that the new postholder will commence on 1 August 2024.

To accommodate the departure of the Assistant Principal for Quality & Performance in Summer/Autumn 2024 the remaining areas of the Senior Leadership Team are also currently subject to a realignment exercise. A consultation is currently underway on the proposed changes.

Tracy Elliott (Assistant Principal Finance & Infrastructure) has decided to retire from the College with effect from 1 January 2025. A successor will be appointed to her substantive role.

**Risk 11: 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 (Risk Score – 16, No Change)**

As a result of incidents in public buildings constructed from Reinforced Autoclaved Aerated Concrete (RAAC), on 9 August 2023 the Scottish Funding Council (SFC) asked all Colleges to undertake survey work on their building to ascertain if RAAC is present. The College commissioned its professional advisors Doig & Smith to undertake the survey work that identified the presence of RAAC in the Boiler House and parts of Sports Complex at the Cardonald Campus. These areas were immediately closed and have remained so.

Further survey work by structural engineers has been taken place. The report proposes two alternative options.

The first option is to undertake remedial work on the current structure which involves the installation of additional steelwork to strengthen the affected areas. This option would allow work to quickly (circa 3-6 months) take place and

the affected areas return to use thereafter. However, we are advised that the remedial work would only provide a solution for up to 10yrs and would need to be subject to annual monitoring by structural engineers. The cost of this solution is anticipated to be circa £650k. The second option is replacement of the entire roof structure. This would provide a long-term solution but would take up to 2yrs to complete at a cost of up to £2m.

To date, neither the SFC nor Scottish Government have communicated a plan with regard to the management or removal of RAAC.

On 15 May 2024 I wrote to the Executive Director of Glasgow College's Regional Board Martin Boyle (cc Richard Maconachie, Director of Finance, SFC) seeking guidance on their preferred option and advice on how it would be funded. Martin Boyle has indicated his preference for option one but is unable to clarify how it would be funded. He has agreed to raise the matter with the SFC again.

- 4.3 There are two risks where the residual risk score is above the College's Risk Appetite of Open which are risks 1 and 2, both being at a score of 20.

For **Risk 1** which is failure to manage financial sustainability through the period of the financial plan, this risk score was increased to be above the risk appetite following discussion at the Board of Management meetings since October 2022, and the Board have tasked College management with providing a planned approach to improving College financial sustainability including how efficiency will be improved, costs decreased, prioritising the most successful areas of the curriculum over others, and developing any further revenue streams. This is being reported upon at each Finance and Resources Committee and an update given to each Board meeting as well as a target for savings being set and reported on to the Chair.

For **Risk 2** which is related to implications of national bargaining and possible negative impact on employee relations there is a limit to what the College can control in relation to this risk given it is as a result of a national process however the College fully engages with College Employers Scotland, College Principals' Group and HR College Group discussions, and communicates both formally and informally with the unions and staff.

## 5. RISKS

- 5.1 The College Strategic Risk Register is a key part of the College's risk management framework.
- 5.2 The College is required to have a Risk Register as part of the Financial Memorandum and the risks cause and potential consequences are shown within the College Strategic Risk Register.

## 6. ANY OTHER SIGNIFICANT IMPACT eg STUDENT EXPERIENCE/LEGAL/FINANCIAL/EQUALITY & DIVERSITY

- 6.1 Each of the risks in the College Strategic Risk Register reflect the current assessment of the key areas of College activity across the risks in delivering the Strategic Plan which include student experience, legal, financial, and equality and diversity matters.



GLASGOW CLYDE COLLEGE - STRATEGIC RISK REGISTER (Updated 20/5/24)

Risks linked to the five strategic plan themes													As at: 17/09/2023 - Risk Appetite "Open"			
													Key for Risk Appetite Residual Score Comparison: 1-6 = Averse, 7-9 = Minimalist, 10-14 = Cautious, 15-19 = Open, 20-25 = Hungry			
Risk Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions (Monitored by SLT)	Risk Score After Mitigating Actions				Link to Strategic Theme(s)	Risk Owner	Links to KPIs	Previous score at last report to	Increasing/ Decreasing/ No Change	
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)						
1	Failure to manage College financial sustainability <b>1a - during current financial year</b> <b>1b - through period of the financial plan</b>	Financial sustainability Inability to meet <b>short and longer term</b> obligations Inability to remain going concern Reputational risk Legal implications Not complying with SPFM Strained relationship with GCRB and SFC Pressures from national bargaining terms and conditions implications Implications for staffing	5	5	25	i) a - Revenue budget for 2023/24 prepared although not able to achieve break even so continued to seek to achieve significant staff reductions in year. 2023/24 updated forecast outturn now outlines a balanced position as a result of in year action taken to reduce costs. i) b - Future years' financial plan from 2024/25 onwards continues to indicate increasing deficits due to flat cash funding and pay/non pay inflation ii) Financial plans developed by College Senior Leadership Team for reduced credits activity and monitored within framework of available activity through Glasgow Regional plans for funding for teaching, student support funds and capital. Portfolio planning key element of cost base and monitored on ongoing basis iii) Cost reduction plans continue to be implemented with reduction in staff levels and significant cuts in non-staff budgets across the College. iv) Process of review of all areas to seek cost reductions, as well as seeking further efficiency through improved business processes and delivery models v) Reduce credit buffer for 24/25 to 4% vi) Externally fund areas of over delivery wherever possible	4	5	20	Higher than Risk Appetite.	5 - Financial Resilience through Operational Excellence	Principal/ Deputy Principal & Vice Principal	Annual operating position	20	No Change	
2	Implications of national bargaining and possible negative impact on employee relations	Reputational risks Poor industrial relations Potential service disruption through removal of labour e.g. strikes, action short of strike Loss of goodwill The ongoing Action Short of Strike (ASOS) initiated by lecturing staff and the College's stance against partial performance is expected to heighten tension within employee relations throughout the duration of the action. <b>EIS/FELA have notified a further 9 days of Industrial action over May and June 2024, if these dates go ahead this will be very disruptive for students and will again heighten tension between employees and the organisation.</b>	5	5	25	i) Engagement with national process. Representation made through College Employers Scotland, Colleges Scotland, Principals Forum, and GCRB, within national bargaining process ii) Emphasis made on imperative of financial sustainability and affordability issues particularly given increased staffing costs and flat cash SFC funding iii) Relationships locally to maintain and build communications on national negotiations. Focused work with Trade Unions, specific and regular meetings with senior management, ensuring good flow of information, and ongoing communications on any national matters iv) Effective clear, consistent communications in College with unions and with wider stakeholders and related message management v) Ensure proper consultation and early engagement on any local changes vi) Business continuity planning used to ensure all stakeholders appropriately communicated with in any potential industrial action vii) Engage with awarding bodies on any potential service changes  <b>ASOS/Strike Action - Transparent Communication: Ensure clear and consistent communication between College management and staff regarding the College's position on partial performance. Transparency can help alleviate misunderstandings and reduce tension.</b>	5	5	25	Higher than Risk Appetite. As this relates to a national process there is a limit on mitigating actions possible, hence residual score still higher than risk appetite.	4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Principal/ Assistant Principal HR	Annual operating position	20	Increase	
3	Failure to achieve SFC credits target and clawback of funding	Reputational risk with SFC, GCRB Financial risk Not meeting needs of community and employers	2	5	10	i) Maintain the 10% reduction credits and plan for a further 5% reduction for Session 24/25. Focus on achieving new credits targets with staff reductions being implemented ii) Work within 2% tolerance of new credits target. Model impact of new census date and improved early retention. Build smaller drop out rates into portfolio planning iii) Systematic monitoring of credits levels throughout the year using live dashboards iv) More efficient deployment of human and physical resources to deliver the core curriculum and commercial delivery v) <b>Make good credit losses in Events and Engineering without increasing temp costs</b>	2	3	6	Lower than Risk Appetite	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Deputy Principal	Credits target measure	3	Increasing	
4	High Impact Business Continuity incident for College e.g. cyber attack and/or insufficient investment in ICT infrastructure, pandemic, fire, long term power loss, power rationing	Business interruption Impact on ability to meet future obligations Impact on student outcomes Legal implications Data protection issues Potential loss of essential data	4	5	20	i) Health and safety risk assessments in place and required testing and audits completed on an annual cycle ii) Business Continuity Plan for College in place iii) Business interruption insurance and cyber security insurance in place iv) Systems/services cloud based and using VPN/remote desktop for staff to access systems while home working v) Infrastructure designed not to have single points of failure with all campuses operating a sophisticated dual-core network topology vi) Member of HE/FE Shared Technology and Information Services (HEFESTIS) which provides support to secure against cyber attack and regular ICT network penetration testing undertaken by external bodies vii) ICT backup procedures and Disaster Recovery planning. Cyber essentials+ status maintained viii) Fraud response plan in place and subject to annual review by Audit Committee ix) The College will continue to invest in ICT infrastructure within relevant budgetary constraints	3	5	15	As per Risk Appetite	5 - Financial Resilience through Operational Excellence	Vice Principal - Resources & College Development	Health and Safety KPIs	15	No Change	
5	Failure to achieve the College Climate Change Action Plan and carbon reduction targets including risk re: lack of availability of sufficient funding.	Environmental impacts Financial impacts Failure to meet needs of customer base through carbon training/ carbon literacy Reputational risk Stakeholder relationships	5	5	25	i) College Climate Change Action Plan in place ii) Carbon reduction target set over life of the climate change plan iii) College Climate Change group established and meets regularly iv) Glasgow Clyde College signed up to Race to Net Zero pledge v) Carbon emissions data monitoring by campus on quarterly basis vi) Plans being developed to reduce utilities consumption through enhanced monitoring and targeted investment vii) Carbon literacy training for staff and students rolled out by December 2023 viii) Canvas climate change/sustainability courses are now embedded in all courses ix) Membership of Regional Green Team x) Annual Participation in Global Goals teach In xi) Energy Efficiency Grant Scheme Pre-Capital application for maximum funding of £60k submitted in October 2023. Funding approved Dec23 and feasibility study complete. Proposed capital bid planned for submission at next EEGS checkpoint in August 2024	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning and Teaching 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development	Sustainability KPIs measure	9	No Change	



Risk Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions (Monitored by SLT)	Risk Score After Mitigating Actions				Link to Strategic Theme(s)	Risk Owner	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/Decreasing
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)					
6	Failure to deliver full range of support for all staff including for their health and well being.	Absenteeism Impact on student experience Impact on quality of service Low staff motivation Possible backfill costs Reputational risk	3	4	12	i) Modules on wellness available to staff via the VLE ii) Sessions held during staff development days iii) Employee assistance programme iv) Support for work life balance arrangements v) Commitment to blended working vi) College Healthy Working Lives Group and related activities for staff vii) Occupational health reviews viii) Creation of some staff networks being considered ix) Active campus officer commencing in September x) College Help At Hand service for staff xi) Monitoring of absences and their causes xii) Monitoring of staff workloads a. Review of Mental Health support materials b. Programme of staff and student events delivered by Active Campus Coordinator	3	3	9	Lower than Risk Appetite	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR	Health and Wellbeing and Training KPIs measures	9	No change
7	Not achieving target levels of student success through retention, attainment and progression	Low pass rates Impact of action short of strike on measuring attainment Reputational risk Sustainability risk through low internal progression Financial risk e.g. Modern Apprenticeships Employer relationship risk	4	4	16	i) Effective use of data to monitor student attendance and attainment ii) Implementation of more Deep Dive interventions on low performing areas iii) Providing effective advice and guidance for students iv) Providing effective monitoring of evaluation measures by course teams v) Promotion of peer observation through staff training vi) Provision of formative and summative assessment approaches vii) Routinisation of effective student feedback mechanisms viii) Digital access to learning and teaching materials to support learning through use of Canvas and Teachermatic a. Implementation of College Careers service support	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience	Deputy Principal	Student Experience KPIs	9	No change
8	Risk of not having culture of effective, capable leaders who are motivated and have ability to take staff with them. In addition, phase one realignment of SLT which reduces from 4 Faculties to 3 and sees exit of current AP - International & Business Development postholder. Phase 2 of the realignment of SLT is now open for consultation and will see a further reduction of 1 FTE the SLT structure	Not developing College leadership skills Not delivering on strategic themes Failure to deliver on values Potential legal action Reputational risk Loss of key expertise Lack of scrutiny across strategic areas of the College Failure to achieve College mission and vision Tension arising from necessary actions to address College financial challenges	3	5	15	i) CPD for managers and leaders at all levels of the organisation ii) Leaders well sighted on any issues and escalate them if required iii) College Leadership Charter and Leadership Framework in place iv) Personal Development Review/Plan process for all College managers and their staff v) Effective modelling of leadership styles vi) Provision of advice and training to encourage resilient leaders vii) College networks to create sense of community viii) Appropriately qualified, skilled and experienced staff in key positions ix) Support for managers through FE & HE sponsorship x) Satisfied that have appropriate health, safety and safeguarding arrangements in place xi) Effective Board members who are engaged with the College xii) SLT realignment phase 1 consultation undertaken and feedback taken on board. New structure will be closely monitored. Phase 2 of the SLT realignment has now opened for consultation and will see the SLT reduced by a further 1FTE. Included in the proposal is an enhanced Quality structure	4	4	16	As per Risk Appetite	3 - Unrivalled Student Experience 4 - Employer of choice 5 - Financial Resilience through Operational Excellence	Assistant Principal HR	Development & Training and Staff Recruitment & Retention KPIs	9	No change
9	Failure to recruit, retain and maintain effective and skilled leaders, teaching and support staff who are motivated and engaged	Retention and attainment Failure to achieve ROA targets Unfilled vacancies leading to workload issues for others Inability to deliver core services	3	4	12	i) Identifying and strengthening the key staff skills that are based on evidence, practice, and employment driven skills and in terms of future needs ii) Ensuring that we have the curriculum, leadership, expertise, resources, space and time for staff to develop these skills iii) Support staff in the delivery of a professional pathway and professional development opportunities iv) Bespoke comprehensive programme for CMs and other Managers to better advise and mentor staff v) Reinforce college's Strategic Theme of Employer of choice with attractive overall terms and conditions e.g. pension schemes, work life balance vi) Continue to support the further & higher education sponsorship programme vii) Learning development days for staff viii) Continuing to develop in Digital and ELearning skills for staff to utilise emerging technologies and deliver high quality online learning, teaching and assessment ix) Learning and teaching strategy updated to take account of AI and emerging technologies to help free up staff time x) Ensure all new teaching staff undertake appropriate induction and complete Teaching Essentials xi) Implement effective peer observation and sharing of practice xii) Review particular curriculum areas where market forces may impact on staff retention Future leaders programme?	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning & Teaching 3 - Unrivalled Student Experience 4 - Employer of Choice	Assistant Principal Quality & Performance, Assistant Principal HR	Development & Training and Staff Recruitment & Retention KPIs	6	No change
10	Failure to provide a smooth effective pre-entry experience for College students and in College student experience	Low student recruitment Poor student experience Reputational risks Retention and attainment impacts Loss of students to other providers Failure to deliver ROA targets	4	4	16	i) Strengthen the Come to Clyde and Get Ready for Clyde strategies to ensure faculty and support staff get the right students on right subject area at the right level ii) Responsive and timely admissions, student funding, and student information and welfare services through effective onboarding iii) Providing students with appropriate digital support through onboarding and library support iv) Providing student support funding services including discretionary and hardship funding based on individual economic circumstances v) Strengthen awareness and accessible information available to learners for financial and pastoral support for students vi) Ensuring that students meet the minimum entry requirements and skills levels for courses, or are re-levelled to other courses - and those skills will then be developed as they progress through their course vii) Innovative, high quality and accurate marketing materials providing information to students to make right course choices - including the introduction of Curriculum Maps. Effective and accurate communication to students prior to their course especially comprehensive keep warm activities and through onboarding process viii) Systematically generate, analyse and action meaningful student feedback through course teams and GCCSA class rep and student group sessions	2	3	6	Lower than Risk Appetite	2 - Partner of choice 3 - Unrivalled student experience	Assistant Principal Quality & Performance, Assistant Principals	Student Experience ns Student Performance KPIs	6	No change



11	<p><b>Failure to maintain and develop appropriate accessible, dynamic, flexible learning and social spaces which are fit for purpose for teaching and learning and staff working environment.</b></p> <p>Cardonald campus RAAC surveys now complete and GCRB contacted to request SFC funding support.</p>	<p>Failure to recruit Retention impacts Reputational risk Less content students and staff</p>	4	4	<p>16 i) Provision of inspiring spaces for study and socialising. Learning spaces project planned although funding reduced and project deferred. ii) Maintenance of the physical environment iii) Capital masterplan in place and related to need/estates condition survey. SFC funding for very high priority items allocated by GCRB to College plus additional 2023/24 allocation from SFC iv) Provision of attractive well maintained flexible indoor and outdoor spaces v) Work with GCRB, SFC and GCEF to ensure fully informed estates investment vi) Provision of appropriate locations for independent study vii) Work with GCCSA in developing and promoting use of student spaces viii) Explore potential for range of stakeholders to utilise College campus facilities ix) Cardonald RAAC survey works are complete and 2 options have been identified. Option 1: Remedial works + ongoing monitoring: 5yr - 10 yr solution at cost of circa £0.5M Option 2: Roof replacement; longer term solution at cost of circa £1.6M The College has asked GCRB who the SFC contact is for RAAC to escalate this</p>	4	4	16	As per Risk Appetite	<p>1 - Inspirational Learning &amp; Teaching 3 - Unrivalled Student Experience</p>	<p>Vice Principal - Resources &amp; College Development</p>	<p>Student Experience KPIs</p>	4	No change				

Risk Ref	Risk Description - Risk Cause	Potential Consequences	Risk Score Before Mitigating Actions			Mitigating Actions (Monitored by SLT)	Risk Score After Mitigating Actions				Link to Strategic Theme(s)	Risk Owner	Links to KPIs (to be completed for future reporting)	Previous score at last report to Board	Increasing/Decreasing				
			Probability	Impact	Risk Score		Probability	Impact	Risk Score	Score compared to College risk appetite (see key above)									
12	Failure to ensure the College is delivering the right curriculum portfolio to meet students and employers demand, and economic needs	Not meeting credit target Low retention Reputational risk Negative impact on College finances Not achieve College financial plan Not maintain financial sustainability Diminishing relevance of commercial course areas Failing to meet the needs of the economy Failure to meet ROA targets	3	4	12	i) Closer alignment of portfolio to Labour Market Information. ii) Annual review of portfolio also to ensure an accessible and inclusive curriculum (including Digital Skills, Sustainability awareness and Meta Skills) iii) Facilitating a quality culture within course teams focused on evaluation and improvement. iv) Raise commercial awareness with faculty staff and greater involvement of permanent staff in commercial delivery. v) Revised commercial income/ surplus plan for 22/23 to 24/25 vi) Effective digital marketing used with analytics to drive promotion of commercial courses vii) Maintain strong partnership working with universities to increase articulation opportunities for students and commercial opportunities for the college. viii) Maintain strong partnership working with schools to align vocational offer with changes in student aspirations. ix) Deliver a responsive apprenticeship and upskilling and reskilling course portfolio that can pivot in response to a changing landscape of funding opportunities. x) Effective working with disadvantaged communities in relation to curriculum design xi) Monitor feedback from students, employers and other stakeholders on student experience.	3	3	9	Lower than Risk Appetite	1 - Inspirational Learning & Teaching 2 - Partner of Choice 5 - Financial resilience through operational excellence	Deputy Principal	Student Performance KPIs	4	Increasing				
13	Failure to have data available to effectively inform operational and strategic decision making	Poor management decision making Inefficient and ineffective operations Failure to achieve financial sustainability Failure to meet ROA targets Unresponsive to trends Reactive rather than proactive Poor horizon scanning ability Reputational risk	3	4	12	i) Accurate and timely reporting mechanisms for key business systems ii) Integration of data from multiple sources into accessible formats iii) Business process reviews regularly undertaken and areas of poor system support tackled by systems development projects. iv) Regular systematic reporting of student and staff data and key business metrics to improve decision making v) Continuation of development of dashboard reporting through enhanced use of Power BI to deliver data to all levels of management, tailored to their requirements. vi) Data Protection Officer in place to advise on General Data Protection Regulation/ Data Protection matters.	2	2	4	Lower than Risk Appetite	3 - Unrivalled Student Experience 5 - Financial Resilience through Operational Excellence	Vice Principal Resources & College Development / Deputy Principal	Student Performance and Resource Utilisation KPIs	4	No change				

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	29 May 2024
<b>Paper Title</b>	Climate Change Action Plan Update
<b>Action</b>	For Discussion
<b>Prepared by</b>	Tracy Elliott, Interim Vice-Principal: Resources and College Development
<b>Agenda Item</b>	24.29
<b>Status</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this paper is to submit to the Committee an update on the Climate Change Action Plan (CCAP) as part of the quarterly reporting as agreed.

**2. ACTION FOR THE AUDIT COMMITTEE**

- 2.1 Members of the Audit Committee are invited to discuss this update report.

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The Climate Change Action plan as approved by the Board of Management outlines planned actions grouped into timeline phases for taking these forward, including those which have been completed and those for forthcoming action. The key aspects of the planned actions are to consider and reduce the College's utilities consumption, build sustainability into the curriculum across a wide number of areas, work to influence sustainability behaviours of staff and student and to continually seek and expand opportunities to work with wider partners to enhance this.
- 3.2 The Climate Change Action Plan is reviewed at each meeting of the College Climate Change Group (CCCG) which meets every six weeks. The membership and format of the group was previously revised to be specifically action focused going forward with regular updates being provided to the Audit Committee and the Senior Leadership Team.
- 3.3 The update of the College Climate Change Action Plan is attached in paper 24.29A for discussion at Committee with the update for each activity shown. The plan has recently been reformatted and updated to align more closely to the related College Development Network (CDN) Statement of Commitment on the Climate Emergency Road Map.
- 3.4 The CDN Road Map outlines three 'levels of colleges' approaches to sustainability, organised by different levels of maturity as follows:
- **Emerging:** colleges just beginning to address sustainability
  - **Established:** colleges with an established approach to sustainability and structures in place to support it
  - **Leading:** colleges which are models to others on sustainability

- 3.5 However, it is recognised that Colleges may be at different stages of maturity in the different actions outlined in the CDN Road Map and, as such, the College's new CCAP update reflects this journey more clearly by categorising actions as Emerging, Established and Leading.
- 3.6 A key development which was previously included in the November 2023 CCAP update report was the submission of a Scottish Government Energy Efficiency Grant scheme pre-capital funding application for £60k to progress the feasibility stage to enable the College to plan for future sustainability projects.
- 3.7 As previously reported to the Committee, this funding application was successful, and the resultant Feasibility Study has since been completed and was presented to the Executive Management Team in March 2024. The College is now working with the related agency, GEP Environmental, to prepare a July 2024 capital bid for circa £2.6M to progress proposed plans for the decarbonisation of the ancillary buildings on the Langside campus.
- 3.8 Since the original CCAP was created, the College has made significant progress on the majority of the actions in the plan and, as such, it is now time for the College to reflect on what has been achieved to date and what actions it should now seek to take forward. Therefore the updated CCAP includes some new actions which the College has implemented since the last update, is now progressing or is considering progressing. The plan will continue to be developed as new actions are identified.

#### 4. Additional Supporting Background Information

- 4.1 **Race to Net Zero** – The College's Race to Net Zero Commitment is a target to achieve net zero by 2050 with an interim target by 2030. The College's target in the Climate Change Action Plan is to achieve 3% to 5% reductions annually by 2025. For the Net Zero interim target to 2030 this is based on the updated Race to Net Zero Commitment with the fifth element of "Persuade" giving a guideline for interim target levels. This will be a challenging target for the College to achieve by 2030 and will be monitored by the Climate Change Group.

#### 4.2 Glasgow Clyde College's Net Zero Commitment

The College signed up to the Scottish FE sector Net Zero Commitment in October 2021 and the five elements of the commitment are now as below:

**Pledge:** Pledge at the head-of-organisation level to reach (net) zero Greenhouse gases as soon as possible, and by mid-century at the latest, in line with global efforts to limit warming to 1.5C. Set an interim target to achieve in the next decade, which reflects maximum effort toward or beyond a fair share of the 50% global reduction in CO<sub>2</sub> by 2030 identified in the IPCC Special Report on Global Warming of 1.5C. *The Pledge was signed in 2021;*

**Plan:** Within 12 months of joining, explain what actions will be taken toward achieving both interim and longer-term pledges, especially in the short- to medium-term. *The College Climate Change action plan is in place;*

**Proceed:** Take immediate action toward achieving (net) zero, consistent with delivering interim targets specified. *The College is proceeding with its plans;*

**Publish:** Commit to report publicly both progress against interim and long-term targets, as well as the actions being taken, at least annually. *The College sends in the annual Public Body Climate Change duty return in November and publishes updates in the financial statements;*

A fifth element has since been added which is as below and this has been used to set the interim target to 2030 at this stage;

**Persuade:** Within 12 months of joining, align external policy and engagement, including membership in associations, to the goal of halving emissions by 2030 and reaching global (net) zero by 2050. *On the basis of the fifth "P" element now added above the net zero target for the College would be to halve emissions by 2030. If this is based on the emissions for 2021/22 which is the year in which the commitment was signed, then the College's interim target will be to reduce emissions from 2,077 tCO<sub>2</sub> in 2021/22 to 1,040 TCO<sub>2</sub> by 2030.*

## 5. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

- 5.1 Climate Change Action Plan Update is Annex 24.29A.

## 6. RISKS

- 6.1 There are risks for the College in the Climate Change Action Plan which are both environmental and financial particularly in respect of utilities and in potential for required investment.

## 7. ANY OTHER SIGNIFICANT IMPACT e.g. STUDENT EXPERIENCE/ LEGAL/FINANCIAL/EQUALITY & DIVERSITY

- 7.1 There are financial impacts of the College Climate Change activities and immediate impacts due to increasing energy costs where the utilities consumption discussions are focussed as well as on the carbon emissions key driver. There are also impacts for the student experience based on the College's climate credentials as an organisation and on the learning for students on sustainability within their curriculum areas.



Complete  
In progress

Type and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ updated	Roadmap Activity Area Link	Update to 29 May 2024 Audit Committee	Status
<b>1. Completed Actions</b>								
<b>Emerging College Initiatives</b>								
EM 1.1	Sign the Global Climate Commitment	College signed up to the Race to Net Zero Greenhouse Gas Emissions Commitment	Commitment in place	J Vincent	Completed. Signed in October 2021	Partnerships & Engagement		Complete
EM 1.2	Establish Sustainability Committee/ Group	College Steering Group set up	Group established	Climate Change Group	Established. To meet 6-weekly. Schedule for 22/23 to be set up	Leadership & Governance		Complete
EM 1.3	Upskill on measuring emissions	Review of emissions measuring process. Quarterly reporting pack to be developed.	Measuring process established.	J Clark	Significant work undertaken and quarterly reporting pack developed. Info submitted to Group May 22	Data Collection		Complete
EM 1.4	Upskill on measuring emissions	Future monitoring at least quarterly.	Utilities quarterly monitoring established.	Estates/ College Group	On agenda for each Group meeting	Data Collection		Complete
EM 1.5	Measure college carbon footprint using existing data	Reporting of carbon footprint to SLT and Climate Change Group	Focus actions for utilities controls	Climate Change Group	Data to Climate Change Group each quarter and reported to Audit Committee.	Data Collection		Complete
EM 1.6	Establish Sustainability Committee reporting	Reporting to Board/ Committee	Action Plan submitted and agreed for monitoring at College Group	J Thomson	Action Plan to Audit Committee end May and Board in June 2022 then each Committee meeting.	Leadership & Governance		Complete
EM 1.7	Regional collaboration on activity	Member of GCRB Green Team (3 College staff)	Attend meetings of Green Team and submit returns	Regional Officer	Meetings being attended as per schedule.	Leadership & Governance		Complete
EM 1.8	Review utilities consumption College data measures	Review Building Management System and monitoring processes	Highlight areas to target actions to achieve utilities reductions	J Thomson/ D Newlands	End June 2022	Data Collection		Complete
EM 1.9	Gather college views on sustainability - staff	Undertake staff survey on sustainability	Results inform future actions	J Thomson	By end October 2022	Leadership & Governance		Complete
EM 1.10	Negotiate with food suppliers for sustainable food options	Work ongoing with food suppliers and TUCO on sustainable food supplies. Reporting to be developed	Agreed requirements with food suppliers.	J Clark	Completed June 2022	Partnerships & Engagement		Complete
EM 1.11	Hold workshop with leaders to set net zero carbon target (Revised based on new part of Net Zero Commitment)	Workshop session to be arranged on net zero target/annual plan	Target levels to be set.	J Thomson/ Climate Change Group	Discussions at Climate Change Group.	Leadership & Governance		Complete
EM 1.12	Gather college views on sustainability - staff	Undertake staff survey on sustainability (e.g. using HIVE)	Results inform future actions	J Thomson	By end December 2022	Leadership & Governance		Complete
EM 1.13	Gather college views on sustainability – students	Undertake student survey via GCCSA	Results inform future actions.	GCCSA	By Dec 22 / Jan 23	Leadership & Governance		Complete
EM 1.14	Deliver carbon literacy training to staff and students	Develop carbon literacy training for staff and students	Staff and student awareness levels raised.	Climate Change Group / Organisational Development	Jun23 Dec23	Teaching, Learning, Research	Links to free Sustainability courses are included in Clyde Connects and are updated every quarter.  E-Learning and OD Teams have generated training materials on Canvas for students and staff	Complete
<b>Established College Initiatives</b>								
ES 1.1	Incorporate net zero ambitions in strategic plan	Strategic Plan – Cross cutting theme 2 updated re sustainability/ climate change objectives	Stated objectives in plan	J Thomson	Completed. Plan objectives agreed at Board in March 22	Leadership & Governance		Complete
ES 1.2	Participate in Global Goals Teach In	Attend webinar on Global Goals Teach In. Participate in 2022 Teach-In activity	Gained knowledge of scheme. Established College as participant	J Thomson J Rafferty/ CAPs	Completed Jan 2022 for 2022 Teach In	Teaching, Learning, Research		Complete
ES 1.3	Establish ring-fenced budget	Estates budget to be reviewed for 2022/23	Agree budget for estates projects with climate change benefits.	J Thomson/ D Newlands	Jun-22	Leadership & Governance		Complete
ES 1.4	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	Agreed capital plan projects related to climate change	J Thomson/ D Newlands	May-22	Leadership & Governance		Complete
ES 1.5	Modify estates strategy in line with net zero target	Estates strategy updated to include referencing to net zero commitment	Strategy aligned to climate change action plan.	J Thomson	Narrative updated. Targets to be included as KPI.	Estates & Operations		Complete
ES 1.6	Waste - Set and implement targets to reduce waste on campus	Climate Change group to agree future targets for waste reduction	Target set for continued low waste levels.	Climate Change Group	Achieving good outcomes on waste and recycling. Monitored quarterly.	Estates & Operations		Complete
ES 1.7	Participate in Global Goals Teach-In	Plan for future Teach-In curriculum activity	Deliver teaching during annual event times.	J Rafferty/ CAPs	Develop for March 23	Teaching, Learning, Research		Complete
ES 1.8	Utilities - Implement strategies to reduce energy use	Estates to review energy use and present future plans to Climate Change Group and SLT	Progress on plans reported.	D Newlands J Clark	Reduction plan by Dec 2022.  Next stage Mar/Apr24	Estates & Operations		Complete
ES 1.9	Waste - Ensure recycling/signage is available in every building	Recycling signage updated in each building using key memorable messaging	Awareness raised for building users.	J Clark/ GCCSA/ Building Coordinators	Review and update of signage by Nov23 (revised from Mar23)	Estates & Operations		Complete
ES 1.10	Gather college views on sustainability - staff and students	Reminder to staff and students to complete questionnaire	Results inform future actions	Regional Officer	Early March 23	Leadership & Governance		Complete
ES 1.11	Train teaching staff to incorporate sustainability into curriculum for all courses	Future development of curriculum to include climate change/sustainability in units studied	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan by March-23	Teaching, Learning, Research		Complete

Type and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ updated	Roadmap Activity Area Link	Update to 29 May 2024 Audit Committee	Status
ES 1.12	Review curriculum against UN Sustainable Development Goals using Responsible Futures framework	Future curriculum to be reviewed against SDG	Portfolio review includes possible climate change areas to be added.	J Rafferty/ CAPs	Reviewed as part of portfolio plan and any changes by May 2023	Teaching, Learning, Research		Complete
ES 1.13	Establish ring-fenced budget	Condition survey received and future budget to be considered for sustainability improvements	Agreed capital plan projects related to climate change	J Thomson/ D Newlands	May-23	Leadership & Governance		Complete
ES 1.14	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	D Newlands J Clark APUC	Mar/Apr24	Estates & Operations	This was progressed as part of the Energy Efficiency Grant Scheme (EEGS) funded pre-capital project. Feasibility Study completed Mar24.	Complete
ES 1.15	Set and implement targets to reduce waste on campus by 50-75% (NEW)	Set and implement targets for reductions in tonnes of waste generated	Achieve targeted reductions in tonnes of waste generated	D Newlands J Clark	May-24	Estates & Operations	The College had previously reduced the tonnes of waste generated from a baseline of 422 in 2018/19 to 225 in 2019/20, a reduction of 47%. This was then reduced to 134 in 2020/21 giving an accumulative reduction of 68%, however that year was impacted by COVID and related periods of lockdown. A new baseline of 204 was created in 2021/22 and the College's target going forward is to reduce this by	Complete
ES 1.16	Implement new travel policy to reduce long-haul aviation travel (NEW)	Review of College business travel procedure	Ensure long-haul aviation travel is minimised	T Elliott	May-24	Estates & Operations	The College has a business travel procedure in place in which all overseas travel must be approved in advance by a member of the Executive Management Team or the Chair of the Board.	Complete
<b>Leading College Initiatives</b>								
L 1.1	Apply for Scottish Government Energy Efficiency Grant	Seek funding for feasibility stage	Potential for up to £50k	D Newlands J Clark	Deadline for pre-capital bid Oct23.	Partnerships & Engagement		Complete
L 1.2	Develop climate risk management approach	Strategic Risk Register to include climate action plan as a mitigating action	Risk captured on register.	J Thomson	Updated risk register May 2022	Leadership & Governance		Complete
L 1.3	Incorporate sustainability into governance arrangements	Cycle for reporting on climate change to SLT and Board Committee to be agreed	Reporting of actions progress.	J Vincent/ J Thomson/ Audit Chair	Cycle to be agreed May 2022	Leadership & Governance		Complete
L 1.4	Incorporate sustainability into governance arrangements	Regional reporting annually to GCG sustainability group	Reporting of actions progress.	Regional Officer	June 2022 report to GCG Group	Leadership & Governance		Complete
L 1.5	Develop climate risk management approach	Separate risk register for climate change to be developed.	Detailed risks captured.	Climate Change Group	Nov-22	Leadership & Governance		Complete
L 1.6	Share carbon footprint data collection approach as model to other colleges	Regional review of carbon footprint and reporting to Regional Green Team	Reporting of data at College and Regional level	Regional Officer/ J Thomson	Data for 2020/21 and 2021/22 to be compared and discussed. By October 2022	Data Collection		Complete
L 1.7	Embed climate responsibility into staff development	Include in College learning days/staff development programme climate related training	Staff awareness levels raised.	Climate Change Group / Organisational Development	Jun23 Dec23	Leadership & Governance	Climate responsibility now embedded into staff development	Complete
L 1.8	Work with local community/ council/ businesses to improve local biodiversity	Partnership established with Coffee Conscience to fund planting of community trees through ethical purchasing  Partnership with International Tree Foundation.	Contract in place for ethical purchasing  Planting area established	J Clark  J Thomson	Apr-24  Dec-23	Partnerships & Engagement	The College has to date funded 156 community trees through this supplier partnership  Tree planted at the Cardonald campus	Complete
L 1.9	Utilities - Apply for Salix finance loan to improve energy efficiency/reduce emission	Explore options for SALIX funding	Potential loan	T Elliott	May-24	Estates & Operations	Due to ONS classification, the College requires Scottish Government approval for any borrowing. The College will consider any options for funding if/when Scottish Government provide a model for this in future.	Complete
<b>2. Short to Medium Term Actions</b>								
<b>Established College Initiatives</b>								
ES 2.1	Develop and implement plan to measure Scope 3 emissions	Review of scope 3 emissions for the College and implement plan to measure these	Target future actions for scope 3 areas.	J Clark APUC	Oct-24	Data Collection	APUC now provide the College with an annual Supply Chain emissions report. Travel Know How Scotland have provided 3 free days of consultancy to facilitate the staff and student survey and analyse results. Staff travel survey completed Apr24. Student travel survey scheduled for Sep24.	Initial actions complete. Next stage in progress
ES 2.2	Utilities - Develop fossil fuel divestment plan	Work with APUC on reduction plans for fossil fuels	Framework agreements discussion and information shared	D Newlands J Clark APUC	Jul-24	Estates & Operations	Energy Efficiency Grant Scheme (EEGS) funded Feasibility Study completed Mar24. The College is now preparing an EEGS Capital Bid for funding of circa £2.6M by the next EEGS checkpoint of 31 July 2024.	Initial actions complete. Next stage in progress
ES 2.3	Utilities - Implement renewable energy on a part of/all of the estate	Work with APUC on use of renewable energy	Framework agreements discussion and information shared	D Newlands J Clark APUC	Jul-24	Estates & Operations	Energy Efficiency Grant Scheme (EEGS) funded Feasibility Study completed Mar24. The College is now preparing an EEGS Capital Bid for funding of circa £2.6M by the next EEGS checkpoint of 31 July 2024.	Initial actions complete. Next stage in progress
<b>Leading College Initiatives</b>								
L 2.1	Develop future sustainability projects plan	Condition survey to be reviewed for future sustainability improvements	Plan for use of future capital funding	T Elliott D Newlands J Clark	Jul-24	Leadership & Governance	Energy Efficiency Grant Scheme (EEGS) funded Feasibility Study completed Mar24. The College is now preparing an EEGS Capital Bid for funding of circa £2.6M by the next EEGS checkpoint of 31 July 2024.	Initial actions complete. Next stage in progress

Type and Action Ref.	CDN Roadmap Action Areas Link	College Proposed Activity	Output from Activity	Action By	Date to be completed/ updated	Roadmap Activity Area Link	Update to 29 May 2024 Audit Committee	Status
<b>3. Long Term Action Options</b>								
<b>Established College Initiatives</b>								
ES 3.1	Establish climate action network with local council	Seek to engage further with relevant partners in establishing a climate action network	Potential to expand network contacts	John Rafferty	Ongoing	Partnerships & Engagement	The College already networks with Glasgow City Council via the green skills development agenda and the UNESCO Learning Cities bid. Further networking to be considered at Regional level i.e. The Sustainable Glasgow Group	
ES 3.2	Explore funding options to improve energy efficiency/ reduce emissions (NEW)	Maintain a highly active watching brief on potential future funding opportunities	Potential funding opportunities	Chief Operating Officer J Clark	Ongoing	Estates & Operations	The College will continue to maintain a highly active watching brief on potential future funding opportunities	
ES 3.3	Sign the UN Sustainable Development Goals (SDG) accord - consider as future option	Group considered SDG accord. Potential for future to complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Chief Operating Officer	TBC	Partnerships & Engagement	This action requires further consideration given the College resources required versus the related potential benefits	
<b>Leading College Initiatives</b>								
L 3.1	Apply for Green Gown or Association of Colleges Beacon Award (leading)	Future possible development	Potential to participate in award scheme	TBC	TBC	Partnerships & Engagement	This will be considered by the College going forward	
L 3.2	Expand travel policy to reduce emissions from commuting to/from campus (NEW)	Review of travel policy/procedures	Potential to reduce emissions from commuting to/from campus	Chief Operating Officer J Clark	Dec-24	Estates & Operations	The College will work with Travel Know How Scotland to progress potential opportunities through the 2024 staff and student travel survey results	



## Glasgow Clyde College Audit Committee Schedule of Work 2023/24

### Four meetings in each annual academic session

<b>27 SEPTEMBER 2023</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Plan for 2023/24 and beyond
<b>Governance and Risk Management</b>
College Strategic Risk Register
Climate Action Plan Report
Data Protection Update
<b>For Information/ Noting</b>
Internal & External Audit Rolling Action Plan
Audit Scotland Report: Scotland's Colleges 2022 (if available)
Updates from SFC (if available)
Audit Committee Schedule of Work
<b>22 NOVEMBER 2023 (Langside)</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Final Internal Audit Annual Report 2022/23
Draft Annual Report from Audit Committee to Board of Management
<b>Financial Reporting</b>
Draft Annual Financial Statements for year ending 31 July 2023
External Audit Annual Report for year ending 31 July 2023
Key Accounting Judgements (incl report on going concern)
Student Activity Data Audit Annual Report 2022/23
Student Support Funds Audit Annual Report 2022/23
<b>Governance and Risk Management</b>
College Strategic Risk Register
Climate Action Plan Report
Cyber Security Update
<b>For Information/ Noting</b>
Internal and External Audit Rolling Action Plan
Strathclyde Pension Fund Actuarial Valuation Report – Accounting Assumptions
National Fraud Initiative 2022/23 Exercise
Private meeting with internal and external auditors
Updates from SFC (if available)
Audit Committee Schedule of Work

<b>6 MARCH 2024</b>
<b>For Discussion/ Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit 2023/24 Plan Progress
Business Process Review - Update (J Rafferty to attend)
<b>Governance and Risk Management</b>
College Strategic Risk Register – discussion paper as per Board’s request (Dec)
Sustainability/Climate Action Plan Report
Data Protection Update
<b>For Information/Noting</b>
College Assurance Framework Update
Internal & External Audit Rolling Action Plan
Audit Scotland Fees
Updates from SFC (if available)
Audit Committee Schedule of Work
<b>29 MAY 2024</b>
<b>For Discussion/Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit Plan 2023/24 Progress and Plan for 2024/25
College Assurance Framework/Certificate of Assurance
<b>Financial Reporting</b>
External Audit Planning Memorandum for 2024/25
Approval of Accounting Policies
<b>Governance and Risk Management</b>
College Strategic Risk Register
Climate Action Plan Report
Fraud Response Plan
Cyber Security Update
<b>For Information/Noting</b>
Internal & External Audit Rolling Action Plan
Updates from SFC (if available)
Audit Committee Schedule of Work