

## AUDIT COMMITTEE

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The Audit Committee meeting will be held on Wednesday 2 October 2024 at 4.30pm via teams

### A G E N D A

<b>24.35</b>	Welcome and Apologies			L Paterson
<b>24.36</b>	Declarations of Interest			L Paterson

#### Minutes of Previous Meeting

<b>24.37</b>	Draft Minute of the Audit Committee meeting 29 May 2024	P	D	L Paterson
<b>24.38</b>	Matters Arising – Action Grid	P	D	L Paterson

#### Items for Discussion/Decision

##### Systems of Internal Control

<b>24.39</b>	Updated Internal Audit Plan 2024/25	P	D	Henderson Loggie
<b>24.40</b>	Internal Audit Reports (Follow Up & Progress Report)	P	D	Henderson Loggie

##### Governance and Risk Management

<b>24.41</b>	College Strategic Risk Register	P	D	N MacPherson
<b>24.42</b>	Climate Change Action Plan Update	P	D	T Elliott
<b>24.43</b>	Data Protection Update	P	ND	Hefestis
<b>24.44</b>	Review of Policy 2.4 Anti Bribery Fraud and Corruption	P	ND	N MacPherson

##### Items for Information/Noting

<b>24.45</b>	Internal and External Audit Rolling Action Plan	P	ND	T Elliott
<b>24.46</b>	Audit Scotland Report: The National Fraud Initiative 24	P	D	T Elliott
<b>24.47</b>	Audit Committee Schedule of Work 2024/25	P	D	J Hunter
<b>24.48</b>	External Audit Progress Report 2023/24	P	ND	Audit Scotland
<b>24.49</b>	Any Other Business			L Paterson

Date of next meeting: 20 November 2024 at 4.30pm

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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	2 October 2024
<b>Paper Title</b>	Updated Internal Audit Plan for 2024/25
<b>Action</b>	Discussion/Decision
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	24.39
<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 updated Internal Audit Plan as prepared by Henderson Loggie which has been updated following a discussion at the May 2024 Committee.

**2. ACTION FOR THE BOARD**

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

**3. BRIEF BACKGROUND INFORMATION**

- 3.1 The plan is based on the proposed allocation of audit days for 2024/25 and involved dialogue with management.

**4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1 The 2024/25 draft Internal Audit Plan is attached at Appendix 24.39A

**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 Annual Plan 2024/25

Internal Audit Report No: 2025/01

Draft issued: 14 August 2024

Final issued: 10 September 2024



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## 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. The College has now exercised this option following approval by the Audit Committee at its meeting on 29 May 2024.
- 1.2 The purpose of this document is to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2025. The plan is based on the proposed allocation of audit days for 2024/25 discussed at the Audit Committee meeting on 29 May 2024, which was based on previous internal audit coverage and key areas of risk.
- 1.3 The proposed internal audit programme for 2024/25 is included at Section 2 of this report. The attached plan shows the proposed assignments, together with a link to the College Strategic Risk Register (SRR) and the last year in which each area was subject to internal audit review. Corporate Governance has been included in the programme 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.
- 1.4 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2024/25, together with the proposed audit approach. The outline scopes will be refined and finalised, following discussion with responsible managers in each audit area prior to each audit.
- 1.5 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of assurance for the area reviewed and therefore the priority that should be given to each report.



## Operational Plan 2024/25

### Proposed Allocation of Audit Days

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



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

**Category:** Gov – Governance; Perf – Performance; Fin – Financial

BPR = Business process review



## Outline Scope and Objectives

<b>Audit Assignment:</b>	Student Welfare – Duty of Care
<b>Priority:</b>	High
<b>Fieldwork Timing</b>	3 February 2025
<b>Audit Committee Meeting:</b>	28 May 2025
<b>Days:</b>	5

### Scope

The scope of this audit will be to review the action the College is taking to meet its specific statutory duties related to the care of students:

- **College Prevent Duty** – the Counter-Terrorism and Security Act 2015 imposes a duty on further education colleges to ‘have due regard to the need to prevent people from being drawn into terrorism’;
- **College Safeguarding Duty** – every adult in Scotland has a role in ensuring all our children, young people and adults at risk live safely and can reach their potential. The College is committed to collaboratively safeguarding the safety and wellbeing of children, young people and adults at risk who undertake study or employment with the College and takes all reasonable steps to safeguard students and staff; and
- **College Corporate Parenting Duty** – The Children and Young People Act 2014 passed legislation relating to Corporate Parenting. Under the Act, Post-16 Education Bodies were considered to be ‘corporate parents’ from 1 April 2015.

### Objectives

The objective of this audit will be to obtain reasonable assurance that the College has:

- Duty of Care policies and documented procedures in place which are communicated to all staff;
- appointed staff or groups with specific responsibilities to assist the College in meeting its statutory duties related to the care of students;
- a formal risk identification and assessment process;
- a Duty of Care training programme for staff which includes induction training and regular refresher training;
- engaged with Prevent partners and collaborated with other Corporate Parents; and
- regular reporting of Duty of Care matters to senior management and the Board of Management.

### *Our audit approach will be:*

From discussion with the Assistant Principal - Student Experience, and other relevant staff, and review of policies and procedures, we will identify the internal controls in place and compare these with expected controls. A walkthrough of key systems will then be undertaken to confirm our understanding, and this will be followed up with compliance testing where considered necessary. We will report on areas where expected controls are found to be absent or where controls could be further strengthened.





<b>Audit Assignment:</b>	Payroll
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	4 November 2024
<b>Audit Committee Meeting:</b>	5 March 2025
<b>Days:</b>	5

### **Scope**

This audit will consider the key internal controls in place over the College's spend on staff costs of approximately £40.8M (12 months ending 31 July 2023). Our audit will cover the procedures in place within both the Human Resources and Payroll teams.

### **Objectives**

The objective of our audit will be to obtain reasonable assurance that systems are sufficient to ensure:

- correct calculation of gross pay and deductions;
- correct calculation of employer national insurance and superannuation contributions;
- part-time lecturers, overtime and staff expenses payments are properly authorised;
- approval and checking of changes to employee standing data;
- starters and leavers are properly treated and enter and leave the system at the correct dates; and
- proper authorisation, processing and recording of payments.

### **Our audit approach will be:**

From discussion with Human Resources and Payroll staff, and review of procedures documentation, we will identify the key internal controls in place within the College's human resources / payroll system and compare these with expected controls. We will report on any areas where expected controls are found to be absent or where controls could be further strengthened.

Compliance testing will then be carried out to ensure that the controls in place are operating effectively, concentrating on starters, leavers, variations to pay and staff expenses payments.



<b>Audit Assignment:</b>	Building Maintenance / Estates Strategy / Capital Projects
<b>Priority:</b>	High
<b>Fieldwork Timing</b>	3 March 2025
<b>Audit Committee Meeting:</b>	28 May 2025
<b>Days:</b>	5

### Scope

The scope of the audit will be to carry out a review of the strategic asset management arrangements in place at the College, and review and test the policies and procedures for the planning, control and monitoring of capital projects.

### Objectives

The objectives of the audit will be to obtain reasonable assurance that:

- an Estates Strategy is in place which is aligned with the College's Strategic Plan objectives and other strategies, Regional plans and strategy, and student needs and aspirations;
- the capital investment appraisal process, including the information provided to the Board of Management and committees for decision making purposes is robust;
- risk management and contingency planning arrangements are in place for capital projects;
- the selection and management of consultants and contractors, including the tendering process, is conducted in line with the College's procurement procedures;
- progress made on projects, and expenditure against budget, is monitored by management and Board committees;
- regular condition surveys are undertaken, and other good quality information is available, to inform asset management decisions;
- plans are in place to keep the College's assets in good condition as economically as possible and meet changing and rising standards as far as they can be foreseen; and
- there is a comprehensive cyclical testing and maintenance programme that covers all items requiring regular testing or maintenance under the relevant legal and regulatory framework.

### Our audit approach will be:

Review relevant documentation including strategies, plans, policies, procedures, management information, minutes, option appraisal documents, bids for funding etc. relating to asset management and the College's capital projects and discuss the approach adopted with the Interim Vice Principal - Resources and College Development and Head of Estates, Facilities and Energy Management. We will then consider whether the College's approach to strategic asset management, and the policies and procedures in place for the planning, control and monitoring of capital projects accord with good practice.

On a sample basis, we will test compliance with the College's policies and procedures for the planning, control and monitoring of capital projects.



<b>Audit Assignment:</b>	Budgetary Control
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	18 November 2024
<b>Audit &amp; Risk Committee Meeting:</b>	5 March 2025
<b>Days:</b>	5

### **Scope**

This audit will review the College's financial planning and budgetary control practices and protocols, to consider whether these are in line with good practice. This will include consideration of budget monitoring procedures in place centrally and within a sample of academic and support functions.

### **Objectives**

The objectives of the audit will be to ensure that:

- the College has developed a long-term financial strategy, which includes long-term financial forecasts;
- assumptions used in the financial forecasting returns submitted to the GCRB / SFC are robust, realistic and are applied consistently. Any departure from the SFC guidance on common sector assumptions is justified to the Board and the GCRB / SFC;
- the budget setting process is aligned to financial regulations and procedures and is linked to corporate and operational planning processes, and budgets are revisited and revised when spending plans change or income targets are not achieved;
- information is available to management in academic and support functions which is up-to-date and in a format that can be easily understood by budget holders with the necessary skills for managing budgets; and
- senior management and the Board regularly review the College's overall financial position (including the cash flow position) and variations from budget are reported and acted upon.

### **Our audit approach will be:**

The Interim Vice Principal Resources and College Development, Finance staff, and a sample of budget holders in academic and support functions will be interviewed, and financial plans, forecasts and reports reviewed, to determine current working practices in financial planning and budget monitoring, and the information and training provided to budget holders.

The processes used to prepare financial reports for senior management, the Board, and the GCRB / SFC will be determined through discussion with Finance staff and review of supporting working papers.

We will also establish and review the budget monitoring information provided to the College's Executive Management Team and to the Board.



<b>Audit Assignment:</b>	Fraud Prevention, Detection and Response
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	24 March 2025
<b>Audit Committee Meeting:</b>	28 May 2025
<b>Days:</b>	1

### **Scope**

The scope of this audit will be to carry out a high-level review of the systems in place within the corporate-wide anti-fraud framework to identify and respond to emerging fraud risks.

### **Objectives**

The objective of our audit will be to ensure that:

- appropriate systems are in place to identify and respond to emerging fraud risks on a timely basis.

### **Our audit approach will be:**

From discussions with the Interim Vice Principal Resources and College Development and other responsible managers and staff, and review of documentation, we will establish the systems in place within the College to identify and respond to emerging fraud risks. These will then be evaluated to establish if they are in accordance best practice.



<b>Audit Assignment:</b>	Corporate Governance
<b>Priority:</b>	High
<b>Fieldwork Timing</b>	25 November 2024
<b>Audit Committee Meeting:</b>	5 March 2025
<b>Days:</b>	5

### **Scope**

The scope of this audit will be to follow-up on implementation of the Governance Action Plan and also to consider the College's preparations for the next Externally Facilitated Effectiveness Review (EFER) which is now required to be completed every 3 to 5 years, and will assess the College's compliance with the Code of Good Governance for Scotland's Colleges.

### **Objectives**

The objective of the audit will be to obtain reasonable assurance that the College has made reasonable progress in tracking the implementation of the Governance Action Plan and is taking appropriate steps to identify and address any areas of non-compliance with the principles of good governance set out in the Code of Good Governance for Scotland's Colleges.

### **Our audit approach will be:**

We will follow-up on implementation of the Governance Action Plan and the control environment in place at the College will be reviewed and benchmarked against best practice set out in the Code.

We will then examine the College arrangements for assessing compliance with the Code of Good Governance for Scotland's Colleges and addressing any areas of non-compliance in advance of conducting the next EFER for reporting to the SFC.

Our work will involve review of policy and procedure documents, Board and committee minutes etc. to ensure that they cover all aspects currently recommended by best practice, as well as discussion with management and the Clerk to the Board.



<b>Audit Assignment:</b>	Systems Development / Implementation
<b>Priority:</b>	Medium
<b>Fieldwork Timing</b>	17 March 2025
<b>Audit Committee Meeting:</b>	28 May 2025
<b>Days:</b>	5

### **Scope**

The scope of this audit will be to carry out a review of the ICT project management controls in place within the College.

### **Objectives**

The objectives of this audit will be to ensure that:

- the College has established formal documented project management standards and policies, which reflect best practice;
- project teams and managers receive adequate project management training;
- all requests for new projects are supported by a detailed business case and, where approved, a feasibility study, project initiation document and detailed project plan are established;
- a functional specification is prepared which sets out users' requirements and a technical specification prepared based on this;
- an outline testing plan with acceptance criteria is written at the functional specification stage and complied with during the implementation phase;
- relevant staff are appropriately trained at the right time in the new system and operational guides, user manuals and support are supplied to system users; and
- post-implementation reviews are carried out by project teams to compare the actual costs and benefits etc. with those originally expected.

### **Our audit approach will be:**

From discussion with the ICT Operations Manager and other relevant College managers and staff, and review of project documentation for a sample of recent ICT projects, we will consider whether the above objectives are being met.



<b>Audit Assignment:</b>	Credits Audit
<b>Priority:</b>	Required annual audit
<b>Fieldwork Timing</b>	1 September 2025
<b>Audit Committee Meeting:</b>	November 2025
<b>Days:</b>	7

### **Scope**

Credits Audit Guidance, issued by SFC, requests that colleges obtain from their auditors assurances as to the reasonableness of procedures used in the compilation of the Credits related element of the student activity data for the academic year (FES return).

### **Objectives**

To obtain reasonable assurance that:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- the FES return on student activity data is free from material misstatements.

### **Our audit approach will be:**

Through discussion with College staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the returns to SFC and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude whether the systems and procedures are working satisfactorily as described to us.

Detailed analytical review will be carried out obtaining explanations for significant variations from previous year's activity.

Our testing will be designed to cover the key areas of risk identified at Annex C to the SFC Credits Audit Guidance.

We will also review the final error report from the FES on-line checks.



<b>Audit Assignment:</b>	Student Support Funds
<b>Priority:</b>	Required annual audit
<b>Fieldwork Timing</b>	8 September 2025
<b>Audit Committee Meeting:</b>	November 2025
<b>Days:</b>	6

### **Scope**

We will carry out an audit on the College's student support funds for the year ended 31 July 2025 and provide an audit certificate. Three specific fund statements will require to be audited:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return;
- Higher Education Discretionary Fund; and
- Education Maintenance Allowance (EMA) Return.

### **Objectives**

The audit objectives will be to obtain reasonable assurance that:

- the College complies with the terms, conditions and guidance notes issued by the SFC, SAAS and the Scottish Government;
- payments to students are genuine claims for hardship, childcare, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ended 31 July 2025 is in agreement with underlying records.

### **Our audit approach will be:**

- Reviewing the year's guidance from the SFC, SAAS and the Scottish Government and identifying internal procedures through discussion with College staff, and review of relevant documents;
- Agreeing income to amounts awarded;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.





<b>Audit Assignment:</b>	Follow-Up Reviews
<b>Priority:</b>	Various
<b>Fieldwork Timing</b>	28 July 2025
<b>Audit Committee Meeting:</b>	September 2025
<b>Days:</b>	2

### **Scope**

This review will cover reports from the 2024/25 internal audit programme and reports from earlier years that have either not already been subject to follow-up or where previous follow-up identified recommendations outstanding.

### **Objectives**

To establish the status of implementation of recommendations made in previous internal audit reports.

### **Our audit approach will be:**

- for the recommendations made in previous reports ascertain by enquiry or sample testing, as appropriate, whether they have been completed or what stage they have reached in terms of completion and whether the due date needs to be revised; and
- prepare a summary of the current status of the recommendations for the Audit Committee.





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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting</b>	2 October 2024
<b>Paper Title</b>	Internal Audit Follow Up Report
<b>Action</b>	Information
<b>Prepared by</b>	Henderson Loggie, Internal Auditors
<b>Agenda Item</b>	24.40
<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, for discussion, the following reports which have been produced by the College's Internal Auditors, Henderson Loggie.

- 2023/24 Internal Audit Follow Up Report
- 2023/24 Internal Audit Progress Report

**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 Follow Up Reviews Report 2023/24 concludes that the College has made some progress in implementing recommendations with sixteen of the twenty-three recommendations which are past the due date being categorised as 'fully implemented'. Five recommendations have been categorised as 'partially implemented' and two were 'consider but not implemented'. The remaining seven recommendations were not past their agreed completion date. The recommendations that have not been fully implemented will be subject to follow up in the next formal Follow Up Review exercise.

3.2 Also attached to this report is the 2023/24 Internal Audit Progress Report which summarises the position for the year where all the planned 2023/24 audits have been undertaken with only the annual year end audits remaining which cannot be completed until November.

**4. SUPPORTING DOCUMENTATION/FURTHER INFORMATION**

- 4.1
- Annex 24.40A – 2023/24 Internal Audit Follow Up Report
  - Annex 24.40B – 2023/24 Internal Audit Progress Report

**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

## Follow Up Reviews 2023/24

Internal Audit report No: 2024/08

Draft issued: 11 September 2024

Final issued: 12 September 2024



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<b>Appendix II</b>	<b>Updated Action Plan - Internal Audit Report 2024/03 – Student Support (Extended Learning Support) BPR</b>	<b>20 - 23</b>
<b>Appendix III</b>	<b>Updated Action Plan - Internal Audit Report 2024/04 – Software Licensing</b>	<b>24</b>
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# Management Summary

## Introduction and Background

As part of the Internal Audit programme at Glasgow Clyde College ('the College') for 2023/24 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2023/24 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2023/08 - Follow Up Reviews 2022/23;
- Internal Audit Report 2024/03 – Student Support (Extended Learning Support) Business Process Review;
- Internal Audit Report 2024/04 – Software Licensing;
- Internal Audit Report 2024/05 – Health and Safety;
- Internal Audit Report 2024/06 – Environmental Sustainability; and
- Internal Audit Report 2024/07 – Data Protection.

Reports 2023/09 – 2022/23 Student Activity Data, 2024/01 – Annual Plan 2023/24 and 2024/02 – Procurement and Creditors / Purchasing did not contain any recommendations and therefore did not require follow up activity. Report 2023/10 – 2022/23 Student Support Funds will be followed-up separately as part of our 2023/24 support funds audits.

## Objectives of the Audit

The objective of our follow-up review was to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, plans are in place to progress them.

## Audit Approach

For the recommendations made in each of the reports listed above we ascertained by enquiry and review of evidence, as appropriate, whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

## Overall Conclusion

The College has made good progress in implementing the recommendations followed-up as part of this review, with 16 of the 23 (70%) recommendations that were past their due date being categorised as 'fully implemented'. Five recommendations (22%) have been assessed as 'partially implemented' and seven recommendations were not yet past their agreed completion dates. These recommendations will be subject to follow up in the next formal Follow Up Review exercise.



## Overall Conclusion (Continued)

Two recommendations (8%) were 'considered but not implemented' by College management:

- 2024/04 – Software Licensing **R1** - recommended that 'a business case should be developed for the acquisition of an automated software licensing and auditing tool to record software deployment, store licence information and to track compliance activity across all ICT assets.' Instead, the College implemented its own internal solution by upgrading its existing software register, as described under report 2024/04 **R2**; and
- 2024/06 – Environmental Sustainability **R3** – recommended that the College considers mandatory training on environmental sustainability in order to clarify roles and responsibilities on Climate Change consistently across teams. This was considered by the Senior Leadership Team (SLT) and a decision was taken that Climate Change training should be promoted as recommended training only.

Our findings from each of the follow-up reviews have been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2023/08 - Follow Up Reviews 2022/23	1/High	3	-	3	-	-	-
	2/Medium	4	3	1	-	-	-
	3/Low	7	7	-	-	-	-
<b>Total</b>		<b>14</b>	<b>10</b>	<b>4</b>	<b>-</b>	<b>-</b>	<b>-</b>
2024/03 – Student Support (Extended Learning Support) BPR	High	1	1	-	-	-	-
	Medium	3	1	-	-	2	-
	Low	-	-	-	-	-	-
<b>Total</b>		<b>4</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>
2024/04 – Software Licensing	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	1	-	-	-	1
<b>Total</b>		<b>2</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
2024/05 – Health and Safety	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	1	1	-	1	-
<b>Total</b>		<b>3</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>
2024/06 – Environmental Sustainability	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	2	-	-	1	1
<b>Total</b>		<b>4</b>	<b>2</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>
2024/07 – Data Protection	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	-	-	-	3	-
<b>Total</b>		<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>-</b>
<b>Grand Totals</b>		<b>30</b>	<b>16</b>	<b>5</b>	<b>-</b>	<b>7</b>	<b>2</b>





## Overall Conclusion (Continued)

The grades, as detailed below, denote the level of importance that should have been given to each recommendation within the internal audit reports:

<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.

For reports 2022/06 - Teaching Staff Utilisation BPR, 2022/07 - Teaching Space Management / Room Utilisation BPR (both included under report 2023/08 - Follow Up Reviews 2022/23) and 2024/03 – Student Support (Extended Learning Support) BPR, improvement points identified from facilitated sessions or interviews were categorised as High, Medium or Low.

## Acknowledgements

We would like to thank all staff at Glasgow Clyde College for the co-operation and assistance we received during the course of our review.



## Appendix I - Updated Action Plan

### Internal Audit Report 2023/08 - Follow Up Reviews 2022/23

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at June 2024
<b>2022/02 – Student Recruitment and Retention</b>						
<p><b>R1</b> An internal student communications strategy should be developed, with input provided by the Marketing team, to ensure common messaging and provide more joined-up communication between Curriculum areas and Student Support. Consideration should also be given to an exercise to evaluate the optimal way of communicating key activity to students studying remotely (when planning internal communications, such as the use of WhatsApp / text messaging).</p>	<b>3</b>	<p>We agree that a clear and more systematic approach to internal student communications would ensure more comprehensive coverage of key messages. Many curriculum areas have very effective local channels to communicate with their classes and no single approach ensures that college wide student messaging has the full reach that is often desired. This is a medium term project that will require input from various college functions including systems development, marketing, MIS and the Student Association. We will ensure that learner feedback is used to shape any developments.</p> <p>The college will develop a clear college wide strategy for internal communications and explore ways of enhancing the current communication channels in use.</p>	AP Quality & Performance and the AP Student Experience	30 September 2022	<p><b>At September 2023</b> Communication systems have been drawn together under the 'Come to Clyde' strategy which has enabled the College to develop an enhanced communication package that supports students from pre-entry engagement through the early stages of their learning experience. This has seen significant development work take place regarding admissions, enrolment, and onboarding with a refresh of induction delivered to students in August 2023. (continued)</p> <p>To support on-course communication, a new software system supports communication through digital screens and a combination of emails, texts, Teams messaging and Canvas alerts that are being utilised to ensure key messages are fully shared depending upon the nature of the communication and the desired audience.</p> <p><b>(continued on next page)</b></p>	<p>The College's revised Come to Clyde Strategy (which is part of the improved Comms strategy) has resulted in a greater number of applications and accepted offers this year.</p> <p>The College's communication across social channels, Canvas and GCCSA has allowed it to inform students of key events and crucially, multiple strike days, often at short notice.</p> <p>The introduction of an onboarding system has reduced the number of students who were unable to access ICT and Canvas during the first days of their course of study and this system has been backed up by signposting any students requiring digital support to the Libraries where they can be directly supported or provided with access to the necessary resources.</p> <p><b>(continued on next page)</b></p>



Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at June 2024
R1 (continued)	3				<p>The development of these systems has involved a range of areas including Student Information, MIS, eLearning, GCCSA, Systems Development and Marketing at different stages. A new suite of Canvas courses has been developed by support areas under a 'My Student Services' heading to which all students will be automatically enrolled which will allow for a combination of messages, announcements, and alerts to be directed to students.</p> <p>A Student Communication Strategy has been drafted and is being consulted on amongst relevant internal stakeholders. The aim will be to launch this in October 2023.</p> <p>A working group will continue to evaluate the most effective methods to communicate with students and implement the most efficient and cost-effective channels to do this.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> 31 October 2023</p>	<p>The introduction of My Student Services has enabled all students to have access to key information on all student support services which they can access and revisit at any time. This complements and reinforces induction information and includes access to service information, external partner agencies and a wide range of self-help resources.</p> <p><b>Fully Implemented</b></p>



Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<b>2022/06 - Teaching Staff Utilisation Business Process Review</b>						
<p><b>3</b> The Curriculum staffing establishment is retained by HR on an Excel Spreadsheet that is updated from staffing information. Establishment information is provided to the Curriculum Assistant Principals and Curriculum Managers as requested during the year. However, this information is sometimes not provided to Curriculum Managers. This results in Curriculum Managers requesting information from HR separately, and duplication of effort by HR.</p> <p>A schedule should be constructed, whereby the staffing establishment is sent to Curriculum Managers by a key date as required and as part of the curriculum planning process.</p>	<b>Medium</b>	A schedule for the completion and circulation of the staffing establishment during the academic session will be developed.	Vice Principal Resources and College Development/ Assistant Principal HR	31 July 2022	<p><b>At September 2023</b> No update received.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> TBC</p>	<p>The establishment is now shared on a Teams page as a live document to which relevant stakeholders have access. A full review of the establishment has been completed to remove inaccuracies and old vacancies. Development work on ITrent has been completed to improve the usefulness of reports.</p> <p><b>Fully Implemented</b></p>



## Follow-Up Reviews 2023/24

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>4</b> There is a process established for managing teaching absence and there is one specific budget code used for tracking absence cover. However, there is absence of a consistent approach within faculties to documenting and tracking staff that are used to back fill absences. For example, where a member of staff is used to cover a staff absence, and another member of staff is used to back fill the cover.</p> <p>Without a standardised approach prescribed by management, Curriculum Managers have developed their own approaches to tracking cover for absences. Some reported having to “remember who does what”. This could potentially impact the accuracy around staff expenditure if this is not logged correctly.</p> <p>A standardised approach to tracking absence cover and backfills should be developed, documented, and communicated to Curriculum Managers.</p>	<b>Low</b>	A standardised approach to tracking absence cover and backfills will be documented and communicated to Curriculum Managers.	Deputy Principal	31 July 2022	<p><b>At September 2023</b> A new monitoring tool has been developed by HR which will be rolled out to Curriculum managers in the new academic session.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> 30 September 2023</p>	<p>The monitoring tool has been implemented and is being enhanced following a year of use.</p> <p><b>Fully Implemented</b></p>



Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<b>2022/07 - Teaching Space Management / Room Utilisation Business Process Review</b>						
<p><b>2</b> The recently introduced Master Room Spreadsheet used to track teaching room bookings across the College is not being used as intended, despite training provided to Curriculum Managers and guidance documented. This is in part due to Curriculum Managers being new to their roles after the restructure in 2021. The use of the Master Room Spreadsheet also requires time to embed.</p> <p>However, the process for timetabling is manual and information on the Master Spreadsheet is not being updated with changes in rooms which undermines confidence in the data on the spreadsheet.</p> <p>We noted rooms used and timetable changes are being tracked locally. However, the process for tracking is inconsistent between Curriculum Managers (see <b>Recommendation 3</b>).</p> <p>Curriculum Managers should be reminded to comply with the guidance on using the Master Room Spreadsheet and the information should either be consistent with Unit-e or be held in Unit-e.</p>	<b>High</b>	<p>The procedure for use of the Master rooming spreadsheet will be revised and communicated to all stakeholders within the faculties. Curriculum Managers will be reminded to comply with the guidance on using the Master Room Spreadsheet.</p>	Deputy Principal	31 August 2022	<p><b>At September 2023</b> This has been communicated to curriculum managers and levels of compliance have improved. However, it is hoped that this will be automatically populated from CRS data.</p> <p>A prototype system for automatically publishing rooming data for the whole College has been created. This works but does rely on accurate CRS data.</p> <p>The CRS data for session 2023/24 has been hampered by changes to SFC funding rules which have required all timetables to be changed in late June.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> 31 December 2023</p>	<p>The remaining action is to increase automation of rooming and CRS so that data only needs to be input once and can automatically populate other systems. This has been investigated and the most recent option has been a discussion with West Lothian College and Education Software Solutions (ESS) who may design a system which minimises manual input.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 28 February 2025</p>



Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>3</b> Discussions with Curriculum Managers and the CAPs Group noted that the process of timetabling is not consistent, often manual, and there is some duplication of effort as the timetabling process is prepared for each of the three blocks during the academic year and then transcribed into both the Master timetable and the Course Record Setup (CRS) form.</p> <p>For example, Curriculum Managers will roll forward previous timetables and review room availability on the Master Room Spreadsheet. They then create the timetables. In some cases, this is a manual process using timetables drawn by hand. In other cases, such as Computing, the Curriculum Manager has designed a spreadsheet / database that supports the timetabling process and automates the selection of staff and rooms and provides trend reports.</p> <p><b>(continued on next page)</b></p>	<b>High</b>	A consistent approach to timetabling and tracking timetable changes will be developed and communicated to stakeholders including Curriculum Managers.	Deputy Principal	31 October 2022	<p><b>At September 2023</b> The rooming policy and procedure has been written and communicated to managers although it is hoped that this process could be assisted by some level of automation.</p> <p>A new tool called Cedar is being investigated from early August which may greatly assist rooming at low or no cost.</p> <p>Dependent on whether the Cedar tool is taken up – if it is, it could be piloted in December 2023.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> 31 December 2023</p>	<p>Curriculum Managers are asked to timetable once for the whole year. This has been communicated to Managers. A full review of faculty rooming allocations is completed which identifies pressure points in the system and redistributes rooms where appropriate. Automation of the system is still being investigated after many products ruled out.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 28 February 2025</p>



Follow-Up Reviews 2023/24

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>3 (Continued)</b></p> <p>Information from the draft timetables is updated onto CRS Forms, that contains curriculum information to allow for the generation of registers on Unit-e. Information on CRS Forms are provided to and inputted into Unit-e by Curriculum Support Assistants (CSAs). The process is repeated three time per year when planning for Block 1, 2 and 3.</p> <p>A consistent approach to timetabling and tracking timetable changes should be developed with Curriculum Managers. The schedule of the timetabling to once per year should also be considered. Preparation time could also be factored into timetabling however this is not related to room locations.</p>	<p><b>High</b></p>					





## Follow-Up Reviews 2023/24

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>4</b> There should be a clear process for communicating timetables for blocks to students and staff, with a timeline for publishing timetables e.g., before the summer break for Block 1.</p> <p>Currently, communication of timetabling to students and staff varies for each Curriculum Manager. For example, using the Virtual Learning Environment was used but discussions noted that WhatsApp, email, or hard copy onsite. An internal communication plan should be established to standardise the communication process. There also needs to be an agreed standard layout of timetables.</p>	<b>High</b>	<p>The existing process for communicating timetables for blocks in a consistent format to students, will be refreshed.</p> <p>A project looking at automating this process based on CRS data will be explored.</p>	<p>Deputy Principal</p> <p>Deputy Principal</p>	<p>30 August 2022</p> <p>30 April 2023</p>	<p><b>At September 2023</b> A prototype system can now publish timetables electronically for every student in the College. This will help resolve enquiries for frontline and reception staff. The College is currently investigating a location where this data could be held to make it easily accessible to students.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> 31 December 2023</p>	<p>A standard layout of timetables has been shared with Curriculum Managers. Full automation of this system is contingent upon completion of a revised UNIT-e / rooming model.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Completion Date:</b> 28 February 2025</p>



Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>5</b> Given the level of manual working and inconsistencies across the curriculum areas in relation to timetabling, and inefficiencies around identifying room availability, management should consider digitising the process.</p> <p>Unit-e also does not red-flag double bookings because it is a student records system rather than a room booking system. Our walkthrough of Unit-e with MIS noted an example where a review of a course timetable had two differently titled classes booked under the same room. The use of a global room booking IT system, such as Celcat or similar, should be considered to support standardisation of the timetabling process and remove much of the manual intervention noted. It should also help to bring the following advantages to the College:</p> <ul style="list-style-type: none"> <li>A single system to track the status of room bookings, allowing Curriculum Managers sight of room availabilities at any one time,</li> </ul> <p><b>(continued on next page)</b></p>	<b>Medium</b>	The College will set up a project task group to investigate the potential of purchasing or internally developing a digital teaching room allocation / booking system.	Deputy Principal/ Vice Principal Resources and College Development	30 June 2022 - to establish project task group with deliverables by 31 May 2023.	<p><b>At September 2023</b> A project task group was set up and a number of products examined such as Celcat and Resource Manager. Resource Manager is currently too complex for Curriculum Managers to use directly, whilst Celcat does not appear to produce useful output reports given the cost of the software and the resource required to maintain the system. It is also moving to a new version which most of the sector do not use.</p> <p>The group has decided to investigate an alternative to Resource Manager called Cedar.</p> <p><b>Partially Implemented</b> <b>Revised Implementation Date:</b> 31 December 2023</p>	<p>A revised version of Curriculum Manager is being explored, resources permitting.</p> <p><b>Partially Implemented</b> <b>Revised Completion Date:</b> 28 February 2025</p>



## Follow-Up Reviews 2023/24

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>5 (Continued)</b></p> <ul style="list-style-type: none"> <li>• Linkage to Estates or Facilities Management when there is maintenance scheduled in a teaching room,</li> <li>• Link into wider space and centralised room bookings, such as halls for examinations or use by teaching,</li> <li>• Linkage to curriculum outlook calendars for tracking timetable changes,</li> <li>• One output for timetables for staff and students, and</li> <li>• System to allow for management information and trend reporting on room utilisation to allow management review of areas of under or over utilisation.</li> </ul> <p>MIS Management have expressed interest in supporting a project to implement a system. When reviewing options, a strategic business case should be developed based on user need analysis with Curriculum Managers, CAPs, Estates, IT and senior management. Good practice project management methodology should also be adopted.</p>	Medium					



Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>6</b> Previously a manual survey of teaching space utilisation did occur by Estates however this was not accepted by all stakeholders and the practice was stopped. There is also absence of a process for formally gaining feedback on the effectiveness of space used, e.g., through survey of student and curriculum staff, so to bring into any continuous improvement and evolutions of the College's Estate Strategy.</p> <p>Both the Student Association and Curriculum Managers interviewed noted they would support the completion of survey by students and curriculum staff, respectively.</p> <p>Management action plans from review of teaching room audits with support from the Estates department and survey should be fed back to Curriculum Managers and students through the CAP Group.</p>	<b>Low</b>	The College will consider how to use feedback from room users (students and staff) into future room allocation planning as part of the annual reallocation discussions.	Vice Principal Resources and College Development	31 October 2022	<p><b>At September 2023</b> No update received.</p> <p><b>Partially Implemented</b></p> <p><b>Revised Implementation Date:</b> TBC</p>	<p>A full review of faculty rooming has been completed (August 2024).</p> <p>The primary findings included:</p> <ul style="list-style-type: none"> <li>In total 77 rooms' worth of accommodation are unused on a weekly basis across the campuses, but some spaces are specialised and cannot be redeployed, such as workshops and salons.</li> <li>Timetabling is not even across a weekly basis, with Mondays and Fridays less deployed than mid-week slots. This is due to both timetabling inefficiencies and external constraints.</li> <li>Training in timetabling efficiency delivered to Curriculum Managers should be repeated regularly.</li> <li>There is no imperative at present to change lecturer delivery patterns.</li> </ul> <p><b>Fully Implemented</b></p>



Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<b>2023/03 – Cyber Security</b>						
<p><b>R1</b> A programme of mandatory cyber security training should be developed for staff and summary guidance made available to students to mitigate information security risks. For staff the training should cover:</p> <ul style="list-style-type: none"> <li>the College's IT security policies and procedures;</li> <li>cyber security risks and strategies for defence, covering internet safety, mobile and home working, phishing, and prevention against malware;</li> <li>regular updates and training on the security risks to the College; and</li> <li>promoting an incident reporting culture.</li> </ul>	<b>2</b>	<p>It is intended to introduce twice yearly training for staff however this may be difficult to achieve fully across the College and will need to be appropriate based on roles e.g. catering and cleaning staff have limited access to ICT in their roles and to even undertake any training. In relation to students, this is a very diverse group including students with additional needs and limited English language skills so this will need to be tailored to be appropriate. The College is considering what could be included in the student induction process.</p>	Vice Principal Resources and College Development	31 August 2023	<p><b>At September 2023</b> It is intended to introduce twice yearly training for staff. This may be difficult to achieve fully across the College and will need to be appropriate based on roles e.g. catering and cleaning staff have limited access to ICT in their roles and to even undertake any training. In relation to students, this is a very diverse group including students with additional needs and limited English language skills so this will need to be tailored to be appropriate.</p> <p><b>Little or No Progress Made</b></p> <p><b>Revised Implementation Date:</b> 30 November 2023</p>	<p>All staff were notified that they were required to complete a Mandatory Cyber Security Training module in the College's Canvas VLE system by December 2023. The completion rate as of March 2024 was 95%.</p> <p>In addition, the College has purchased and installed the KnowBe4 platform which provides a variety of cyber security training materials including phishing training and testing, automated reminder notifications and compliance reporting. The College has also implemented a new process to issue periodic communications to students highlighting useful resources to raise awareness and provide advice on cyber security and safe internet use.</p> <p><b>Fully Implemented</b></p>
<p><b>R2</b> Ensure that a formal programme of refresher training is established for staff users with a risk-based approach adopted in identifying the frequency of refresher training requirements.</p>	<b>3</b>	<p>The College is planning to introduce twice yearly cyber security training updates for staff. As indicated above this may be tailored dependent on roles.</p>	Vice Principal Resources and College Development	30 June 2023	<p><b>At September 2023</b> The College is planning to introduce twice yearly cyber security training updates for staff. As indicated above this may be tailored dependent on roles.</p> <p><b>Little or No Progress Made</b></p> <p><b>Revised Implementation Date:</b> 30 November 2023</p>	<p>The KnowBe4 platform provides a risk-based programme of cyber security training for staff.</p> <p><b>Fully Implemented</b></p>



Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
<p><b>R3</b> Mechanisms should be established for assessing the effectiveness and value for money of the security training provided to staff. The areas of the organisation that regularly feature in security reports, or achieve the lowest scores from ethical phishing campaigns, or provide unfavourable feedback from information security questionnaires, should be a focus for further tailored training activity.</p>	<b>2</b>	The College will put in place feedback mechanisms for future cyber security training for staff.	Vice Principal Resources and College Development	30 June 2023	<p><b>At September 2023</b> The College will put in place feedback mechanisms for future cyber security training for staff.</p> <p><b>Little or No Progress Made</b></p> <p><b>Revised Implementation Date:</b> 30 November 2023</p>	<p>The Organisational Development Team already has feedback mechanisms in place for training and will apply these to the Canvas Cyber Security Training module. In addition, the KnowBe4 platform provides compliance and results reporting. These reports will be utilised to ensure cyber security training is focused and targeted as required.</p> <p><b>Fully Implemented</b></p>



## Follow-Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at July 2024
<b>2023/06 – Performance Reporting / KPIs</b>						
<p><b>R1</b> The Learning and Teaching Committee should consider adopting the same format of KPI reporting as the other sub-committees, and include information such as:</p> <ul style="list-style-type: none"> <li>• KPI reporting frequency.</li> <li>• Any targets or appropriate benchmarking, and</li> <li>• RAG rating.</li> </ul> <p>Consideration should be given to the reporting of performance indicators which would provide assurance to the L&amp;T Committee on the delivery of the “unrivalled student experience” strategic theme.</p>	<b>3</b>	The KPI report for the Learning and Teaching Committee will be reviewed to include frequency, targets as appropriate, and RAG rating. Plus PIs on unrivalled student experience will be considered.	Deputy Principal	31 October 2023	<p><b>At September 2023</b> This is in progress and will be in place for the next meeting of the Learning and Teaching Committee.</p> <p><b>Not Past Agreed Completion Date</b></p>	<p>The KPI report for the Learning and Teaching Committee has been reviewed and now includes frequency, targets as appropriate, and RAG rating plus PIs on unrivalled student experience.</p> <p><b>Fully Implemented</b></p>



## Follow-Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at July 2024
<p><b>R2</b> Good practice would promote the definition and identification of the 'key' strategic and operational performance indicators that must be monitored by the SLT. These should be clearly mapped to the KPIs monitored by the Board's sub-Committees to ensure consistency in terminology and the reporting needs of the Board.</p> <p>A decision should be taken on whether other performance indicators should be monitored by the SLT as a group, or whether monitoring can be delegated to relevant management teams.</p> <p>Details on the group with responsibility for monitoring the status against targets should be defined (e.g., SLT, Committee) and the frequency of their review should be captured on the College Strategic Plan "Targets table". This will ensure organisational knowledge retention and transparency on arrangements.</p>	<b>3</b>	<p>The suite of 38 KPIs and 60 targets will be reviewed to assess those which are "key", and consideration given to including where they should be monitored and how frequently on the Strategic Plan Targets table.</p>	Vice Principal Resources and College Development	31 October 2023	<p><b>At September 2023</b></p> <p><b>Not Past Agreed Completion Date</b></p>	<p>The suite of 38 KPIs and 60 targets was reviewed to assess those which are "key", and consideration was given to include where they should be monitored and how frequently on the Strategic Plan Targets table.</p> <p>The Committees of the Board of Management were asked to consider and agree revised strategic KPI's at the summer term meetings for use in AY 2024/25.</p> <p>Operational KPIs are routinely monitored by the Senior Leadership Team and College committees.</p> <p><b>Fully Implemented</b></p>





Follow-Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at July 2024
<p><b>R3</b> For each KPI identified as part of <b>R2</b>, a high-level description of the processes required to monitor their status should be documented. For example, data sets and systems used should be captured on the College Strategic Plan “Targets table”, in line with good practice.</p> <p>This can then be used by management to assess the resource requirements (people and time) to effectively monitor and report to the relevant management group.</p> <p>The two KPIs identified in the observation should be reviewed by management to ensure that they are not duplicating reporting.</p>	<p><b>3</b></p>	<p>A high-level description of the processes to monitor the status of KPIs will be documented.</p> <p>The two KPIs identified in the observation are relevant separately for each of the two themes and related objectives.</p>	<p>Vice Principal Resources and College Development</p>	<p>31 October 2023</p>	<p><b><i>At September 2023</i></b></p> <p><b><i>Not Past Agreed Completion Date</i></b></p>	<p>A high-level description of the processes to monitor the status of KPIs was documented. The two KPIs identified in the observation are relevant separately for each of the two themes and related objectives. High level descriptors have been included for all strategic KPIs being considered by Board of Management committees at summer term meetings.</p> <p><b><i>Fully Implemented</i></b></p>



## Appendix II - Updated Action Plan

### Internal Audit Report 2024/03 – Student Support (Extended Learning Support) BPR

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<p><b>1</b> Teaching staff cannot readily record their review and acceptance of student learning strategies recommended by the Learning Inclusion Advisers on ELSAs.</p> <p>Risk: Consequently, the College cannot evidence through an audit trail that:</p> <ul style="list-style-type: none"> <li>• The ELSA has been reviewed and acknowledged by teaching staff;</li> <li>• Teaching staff agree and will implement the strategies recommended;</li> <li>• There were any deviations or updates from the strategies recorded; or</li> <li>• That the teaching staff disagree with the strategies, and if so, why.</li> </ul> <p><b>Recommendation:</b> A digital process to capture teaching staff feedback on the learning support strategies recommended on a student's ELSA should be developed.</p>	<b>High</b>	<p>This was already on the development roadmap for the ELSA system and will add value to the process.</p>	<p>Head of Inclusion, Information and Welfare</p>	<p>31 August 2024</p>	<p>Complete. Lecturers can now leave feedback by opening an ELSA and selecting 'Feedback' at the top of the page. They can leave comments / feedback under three headings (general support, alternative assessment arrangements, awareness and recommendations for teaching staff).</p> <p>Once they have saved their comments / feedback, an automatic email is sent to the caseload adviser. If the caseload adviser responds, an automatic email is sent to the lecturer.</p> <p>All lecturers who teach the student can see the conversation threads within the feedback section, enhancing the collaboration between lecturers and Learning Inclusion.</p> <p><b><i>Fully Implemented</i></b></p>



## Follow-Up Reviews 2023/24

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<p><b>2</b> Students who have self-identified that they need learning support during the application or enrolment process are identified on class registers on Columbus using a red asterisk. If they have gone on to accept Learning Inclusion support, there is also a link to their electronic ELSA.</p> <p>However, if they have declined support from Learning Inclusion, Columbus is not flagging any change in the asterisk.</p> <p>Risk: This can lead to duplication of effort by teaching staff, and the student, when gaining assurance that no further support is required.</p> <p><b>Recommendation:</b> A process should be developed to update Columbus when a student has been approached by Learning Inclusion and identified they no longer require support e.g., by recolouring the asterisk from red to black.</p>	<p><b>Medium</b></p>	<p>We will investigate whether this is technically possible. Previous requests have not been possible due to the limitations of the Columbus platform, but we will liaise with Systems Development to ascertain whether this is technically possible without incurring significant development costs.</p>	<p>Head of Inclusion, Information and Welfare</p>	<p>31 March 2024</p>	<p>Complete. Lecturers can now see the status of an ELSA (Complete/Incomplete/Support Declined) on the Columbus register.</p> <p><b>Fully Implemented</b></p>



Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<p><b>3</b> The development of the ELSA system has improved management's accessibility to data on Learning Inclusion service users, their courses and attainment data. Since its implementation in May 2023, the Head of Inclusion, Information and Welfare has begun to review trends on the impact that learning support can have on the student experience.</p> <p>The Assistant Principal Student Experience currently reports on Learning Inclusion activity, together with information on other student support services, such as Information and Welfare and the Students' Association. However, with the introduction of enhanced data analysis capabilities, there is opportunity for Learning Inclusion to develop an annual report to the Board of Management that explores activity and potential impact.</p> <p>Risk: The overall impact and benefits of Learning Inclusion to the student experience, student attainment, and College outcomes are not fully transparent to the Board of Management or considered when making budget decisions.</p> <p><b>Recommendation:</b> An annual report on Learning Inclusion activities and impact on student / College outcomes should be developed and provided to the Executive Management Team and Board of Management via Committee, for example.</p>	<p><b>Medium</b></p>	<p>Reporting already exists in a number of ways but this will allow more systematic feedback on activity, support and their impact.</p>	<p>Assistant Principal Student Experience</p>	<p>31 October 2024</p>	<p><b><i>Not Past Agreed Completion Date</i></b></p>



## Follow-Up Reviews 2023/24

Original Detail	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<p><b>4</b> Managers interviewed highlighted that the branding of the Learning Inclusion service, and the role it provides within the College, is not as optimal as it could be. For example, we were advised of several instances where teaching staff had approached Learning Inclusion regarding students who were disruptive in class or required mental health support.</p> <p>On campus, the signage to student support services was also reported as being poor, resulting in staff or students not being aware on how or where to access the Learning Inclusion Team hubs.</p> <p>We also noted that the Student Welfare page on Canvas is called Student Information. This may be confusing to students regarding the purpose of the link.</p> <p>Risk: Lack of awareness of students and staff to the most appropriate student support service for the issue being presented.</p> <p><b>Recommendation:</b> Learning Inclusion should work with Marketing to review the team's branding and internal communications around the service provision available, such as explaining the differences between Learning Inclusion and other student support services.</p>	<p><b>Medium</b></p>	<p>Development work has already taken place, and this will support a wider review and refresh.</p>	<p>Head of Inclusion, Information and Welfare</p>	<p>30 November 2024</p>	<p>Work has commenced with the Marketing team.</p> <p><b><i>Not Past Agreed Completion Date</i></b></p>



## Appendix III - Updated Action Plan

### Internal Audit Report 2024/04 – Software Licensing

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<p><b>R1</b> A business case should be developed for the acquisition of an automated software licensing and auditing tool to record software deployment, store licence information and to track compliance activity across all ICT assets.</p>	3	The College will consider <b>R1</b> and <b>R2</b> and select the most cost effective and appropriate option for the College.	Head of ICT	31 May 2024	<p>The College has reviewed options for automated software licencing and has taken the decision to implement its own internal solution for this as per R2 below.</p> <p><b>Considered but not Implemented</b></p>
<p><b>R2</b> In the absence of an effective software licence and auditing tool (see <b>R1</b>), software registers should be developed to include key information which provides visibility of compliance with the terms of licence contracts and agreements. As a minimum, registers should include:</p> <ul style="list-style-type: none"> <li>• Name, platform and current version of the software;</li> <li>• Contract;</li> <li>• Business owner;</li> <li>• License type;</li> <li>• Number of licences purchased;</li> <li>• Number of licences in use;</li> <li>• Computes (servers and clients) where the software is installed; and</li> <li>• Date purchased.</li> </ul>	3	The College will consider <b>R1</b> and <b>R2</b> and select the most cost effective and appropriate option for the College.	Head of ICT	31 May 2024	<p>The College has modified its existing software register to meet this recommendation in full.</p> <p><b>Fully Implemented</b></p>



## Appendix IV - Updated Action Plan

### Internal Audit Report 2024/05 – Health and Safety

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<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.	<b>3</b>	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.	Health and Safety Lead	31 July 2024	This audit has been carried out and the Health and Safety team is working with the Systems Development Team to develop the Risk Assessment Library to allow for automatic archiving of Risk Assessments.  <b>Partially Implemented</b>  <b>Revised Completion Date:</b> 30 November 2024
<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.	<b>3</b>	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.	Health and Safety Lead	30 October 2024	Training has been developed but has been rescheduled due to industrial action. It is now scheduled for the November teaching staff development week and staff should be available to attend.  <b>Not Past Agreed Completion Date</b>  <b>Revised Completion Date:</b> 30 November 2024



## Follow-Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<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>	<b>3</b>	We are not sure if this is a system error and are working with our Systems Development Team to investigate and, if necessary, correct.	Health and Safety Lead	31 July 2024	<p>This was a system error, and it has now been resolved. The guidance note has been updated and reissued.</p> <p><b><i>Fully Implemented</i></b></p>





## Appendix V - Updated Action Plan

### Internal Audit Report 2024/06 – Environmental Sustainability

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<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>	3	<p>The College will adapt the self-evaluation paperwork for academic programmes for the next Quality cycle.</p>	Deputy Principal	30 November 2024	<b><i>Not Past Agreed Completion Date</i></b>
<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>	3	<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>	Interim VP Resources & College Development and Soft Services & Environmental Manager	30 June 2024	<p>The 2023/24 CCAP Update Report is now available on the College's website at <a href="https://glasgowclyde.ac.uk/Annual_Climate_Change_Action_Plan_2023-24_original.pdf">Annual Climate Change Action Plan 2023-24 original.pdf (glasgowclyde.ac.uk)</a>.</p> <p>The Marketing Team has refreshed the 'Think Green' sub-brand for launch in the 2024/25 academic year.</p> <p><b><i>Fully Implemented</i></b></p>



## Follow-Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<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>	3	The College will consider making this training mandatory through staff and student inductions and ongoing CPD.	Executive Management Team	31 July 2024	<p>This was considered by the Senior Leadership Team and a decision was taken that mandatory training should be limited to: that which is required to: undertake a role; Health &amp; Safety reasons; and where there may be potential consequences and risks for the College if it does not provide the training.</p> <p>It was agreed that Climate Change training should be promoted as recommended training only.</p> <p><b>Considered but not Implemented</b></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>	3	Quarterly progress reports are submitted to the Audit Committee. The College will review the timing of such reports being submitted to the F&R Committee and the Board and update the CCAP accordingly.	Interim VP Resources & College Development	30 June 2024	<p>Quarterly CCAP reports continue to be reported to the Audit Committee. The 2023/24 CCAP Annual Update report was submitted to the Board of Management in June 2024.</p> <p><b>Fully Implemented</b></p>



## Appendix VI - Updated Action Plan

### Internal Audit Report 2024/07 – Data Protection

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<b>R1</b> A timetable should be developed to formally review and update the RoPA. Suitably experienced senior staff within each department should review the completeness and accuracy of information recorded in the RoPA and update this information as required. This process should be completed annually and on completion each Head of Department should provide a positive statement of assurance that the RoPA information is accurate to the DPO.	3	The Vice Principal for Curriculum and Quality Enhancement will review the RoPA and request updates from relevant department heads which will be annually reported to SLT and the DPO.	Vice Principal for Curriculum and Quality Enhancement	31 October 2024	<b><i>Not Past Agreed Completion Date</i></b>
<b>R2</b> The Accountability Framework should be completed, and actions identified to address all compliance gaps which are relevant to the College. Actions should be assigned to appropriate staff or groups within the College and dates identified for completion. Progress should be monitored by the DPO and reported to the SLT and Audit Committee.	3	DPO will complete the Accountability Framework and then meet with the Executive Management Team (EMT) who will assign priority actions to the relevant teams to address the identified gaps and set timelines for completion.	DPO and EMT	31 August 2025	<b><i>Not Past Agreed Completion Date</i></b>



## Follow-Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
<p><b>R3</b> An internal data protection compliance monitoring procedure and audit plan should be developed, which reflects and builds upon existing practices, and which identifies the form, frequency and method of compliance monitoring and describes how results should be reported to the DPO.</p>	3	<p>The DPO will write an audit plan which will be implemented and SLT will be briefed on the cycles and timelines.</p> <p>Refresher training on Data Protection is already being developed and will be rolled out to all staff by Organisational Development (OD) in June and August 2024 during the CPD days.</p>	DPO and OD	<p>31 October 2024</p> <p>(31 August 2024 for the training)</p>	<p><b><i>Not Past Agreed Completion Date</i></b></p> <p>Refresher training on Data Protection was made available to staff by OD in June and August 2024 during the CPD days.</p>





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# Glasgow Clyde College

## Internal Audit Progress Report

Audit Committee – 2 October 2024

Issued: 20 September 2024



## Internal Audit Progress Report October 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 2nd Draft 17/05/24 Final 21/05/24	2024/06	<b>Good</b>	29/05/24	
<b>Data Protection</b>	May 2024	Draft 20/05/24 Final 23/05/24	2024/07	<b>Satisfactory</b>	29/05/24	
<b>Software Licensing</b>	March 2024	Draft 23/02/24 Final 27/02/24	2024/04	<b>Good</b>	06/03/24	



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
<b>Follow-Up Reviews</b>	September 2024	Draft 11/09/24 Final 12/09/24	2024/08	N/A see comments	02/10/24	16 Fully Implemented 5 Partially Implemented 7 Not Past Agreed Completion Date 2 Considered But Not Implemented <b>30 in Total</b>
<b>Credits</b>	November 2024					Fieldwork commenced 02/09/24 – at manager review stage and waiting on final FES / College certificates to complete work.
<b>Student Support Funds</b>	November 2024					Fieldwork commenced 09/09/24, awaiting final pieces of information / responses to queries, and manager review expected to be undertaken during w/c 23/09/2024. Final FES / College certificates to follow thereafter.

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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**BOARD OF MANAGEMENT MEETING**


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<b>Date of Meeting</b>	2 October 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>	24.42
<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 BOARD**

- 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 forwards, 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 with regular updates being provided to the Audit Committee and the Senior Leadership Team. An annual update was provided to the Board of Management in June. The College Climate Change Action Plan 2021/22-2024/25 and the June 2024 Annual Update can be found on the College website at [College Climate Change Plan | Glasgow Clyde College](#).
- 3.3 The most recent update of the College Climate Change Action Plan is attached in **paper 24.42A** for discussion at Committee with the update for each activity shown. The action plan was recently reformatted and updated to align more closely to the related College Development Network (CDN) Statement of Commitment on the Climate Emergency Road Map which can be found at [Scottish-Colleges-Climate-Emergency-Commitment.pdf \(cdn.ac.uk\)](#).
- 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 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 CCAP update reflects this journey by categorising actions as Emerging, Established and Leading.
- 3.6 A key development during 2023/24 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 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 has been working with the related agency, GEP Environmental, to prepare a capital bid for circa £2.6M to progress proposed plans for the decarbonisation of the ancillary buildings on the Langside campus.

- 3.8 However, on 21 May 2024, the Scottish Government made the following announcement on their website at [Scottish Central Government Energy Efficiency Grant scheme: form and guidance - gov.scot \(www.gov.scot\)](https://www.gov.scot/resources/consultation-papers/cgp/2024/05/scottish-central-government-energy-efficiency-grant-scheme-form-and-guidance):

*Due to high demand, we have reached our funding capacity for projects this financial year and unfortunately have to close the July 2024 checkpoint. This means we cannot welcome further applications at this time. However, we hope to reopen the application process later in 2024 for projects commencing next financial year, and we would encourage you to resubmit your application at that time. We apologise for any inconvenience this may cause, especially for organisations currently working on applications.*

- 3.9 Therefore, the College will submit a capital application as soon as the Scottish Government reopens the application process.
- 3.1 Since the original CCAP was created, significant progress has been made 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. 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 CO2 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 was subsequently 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.*

Members will be aware of the recent announcement on Scottish Government Policy in this area. However, the College has not yet received any communication from the Scottish Government or the Scottish Funding Council on how this should be interpreted.

## 5. SUPPORTING DOCUMENTATION/FURTHER INFORMATION

5.1 Climate Change Action Plan Update is **Annex 24.42A**.

5.2 Based on a request from Audit Committee members at the May 2024 meeting, the Sustainability KPIs which are reported to the Finance and Resources Committee are now outlined in the table below.

KPI	Target	17/18	18/19	19/20	20/21	21/22	22/23	23/24
<b>SUSTAINABILITY AND RECYCLING</b>								
<b>Tonnes of CO<sub>2</sub> emissions</b>	Target to reduce by 3% to 5% annually	2,923	2,468	2,024	2,080 (note 2)	2,015	1976 (Note 3a)	2022 (Note 3b)
<b>Tonnes of waste generated</b>	Target to reduce by 3% to 5% annually	367	422	225	134	204	200	173
<b>Volume of paper consumed</b>	Target being developed (23/24 actual total: £3.50M)	Not avail	Not avail	Not avail	Not avail	4.62M (equiv to 554 trees)	4.39M (equiv to 527 trees)	3.50M (equiv to 420 trees)

<b>Number of print copies (both mono and colour)</b>	Target being developed (23/24 actual total: £5.05M)	Not avail	14.20M	10.67M	1.02M	3.07M	6.94M (Note 4)	5.05M
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### Notes

(2) Although there were closures due to COVID in 2020/21 CO2 Emissions increased in that year due to a new metric for estimating the impact of Homeworking

(3a) 2022/23 emissions include F gas emissions of 48 which were not previously reported on. Therefore, when these are excluded the 2022/23 emissions were 1,928 meaning there was a real terms reduction of 87 which equates to 4.3%.

(3b) 2023/24 emissions appear higher than 2022/23, however the metric for calculating home working has been updated in line with a national metric.

(4) Print volumes in 22/23 increased due to the return to more normal pre-COVID operations. However, volumes remained lower than pre-COVID levels.

## 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 the 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 2 October 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.	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		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 2022	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-23	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 included as KPIs.	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
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		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 2 October 2024 Audit Committee	Status
ES 1.15	Set and implement targets to reduce waste on campus by 50-75%	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		Complete
ES 1.16	Implement new travel policy to reduce long-haul aviation travel	Review of College business travel procedure	Ensure long-haul aviation travel is minimised	T Elliott	May-24	Estates & Operations		Complete
ES 1.17	Consider the waste hierarchy: prevention, reusing, recycling, disposal - Annual Stationary Exchange exercise (NEW)	Staff can bring excess stationary to exchange with colleagues and for students to take. This helps declutter and promotes reuse, reducing our environmental impact. This was a suggestion from a staff member which demonstrates that staff are proposing sustainability actions and staff and students are actively engaging with these.	Reuse and offer support to students. Reduce waste and divert waste away from landfill.	J Clark	May 24	Estates & Operations	The first stationary exchange took place in May 2024 and feedback from staff and students was extremely positive. This exercise will be repeated on an annual basis going forward.	Complete
ES 1.18	Consider the waste hierarchy: prevention, reusing, recycling, disposal - Set up Re-stores on campus (NEW)	Re-Store offers our staff and students the opportunity to bring in unwanted items which can then be given to others to reuse. It offers a sustainable approach to providing clothing to our staff and students preventing more clothes going to landfill and supports our students who often face challenging economic circumstances.	Reuse and offer support to students. Reduce waste and divert waste away from landfill.	C Donaghey	2022/23	Estates & Operations	The Re-store shop has been opened at the Cardonald Campus and is regularly used by students	Complete
ES 1.19	Consider the waste hierarchy: prevention, reusing, recycling, disposal - Free Sustainable Period Products (NEW)	GCCSA will be rolling out free sustainable period products in AY 24/25.	Free sustainable period products will be available to students and staff.		Aug-24	Estates & Operations	Sustainable period products have been purchased and are now being distributed. These products were funded by SFC.	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, Board Committee and Board of Management 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		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		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		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	A representative of Travel Know How Scotland provided the CCAG with a presentation on the staff travel survey results on 2/9/24. The student travel survey is being launched in Sept 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 2 October 2024 Audit Committee	Status
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	July 2025 (extended from July 2024 due to lack of Scottish Government funding)	Estates & Operations	The College has collated information to submit an EEGS Capital Bid for funding of circa £2.6M for submission when Scottish Government reopen the EEGS application process.	Initial actions complete. Next stage in progress.
ES 2.3	Utilities - Implement renewable energy on a part/all of the estate	Work with APUC on use of renewable energy	Framework agreements discussion and information shared	D Newlands J Clark APUC	July 2025 (extended from July 2024 due to lack of Scottish Government funding)	Estates & Operations	The College has collated information to submit an EEGS Capital Bid for funding of circa £2.6M for submission when Scottish Government reopen the EEGS application process.	Initial actions complete. Next stage in progress.
ES 2.4	Consider the waste hierarchy: prevention, reusing, recycling, disposal - Set up Re-stores on campus (NEW)	Re-Store offers our staff and students the opportunity to bring in unwanted items which can then be given to others to reuse. It offers a sustainable approach to providing clothing to our staff and students preventing more clothes going to landfill and supports our students who often face challenging economic circumstances.	Reuse and offer support to students. Reduce waste and divert waste away from landfill.	C Donaghey	Sep-24	Estates & Operations	A plan is in place to open a second Re-store shop at the Langside Campus	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	July 2025 (extended from July 2024 due to lack of Scottish Government funding)	Leadership & Governance	The College has collated information to submit an EEGS Capital Bid for funding of circa £2.6M for submission when Scottish Government reopen the EEGS application process.	Initial actions complete. Next stage in progress.
<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	Initial actions complete. Next stage in progress.
ES 3.2	Explore funding options to improve energy efficiency/ reduce emissions	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	Initial actions complete. Next stage in progress.
ES 3.3	Sign the UN Sustainable Development Goals (SDG) accord including auditing curriculum against UN Sustainable Development Goals using Responsible Futures framework	Group considered SDG accord. Potential for future to complete the SDG Accord Annual Reporting	Future reporting against SDG Accord annually.	Deputy Principal	Nov-24	Partnerships Engagement	The College will create a map of curriculum areas to show the extent to which the curriculum reflects the 17 SDGs within existing learning and teaching practices. This will be done by adapting the self-evaluation paperwork for academic programmes for the next Quality cycle.	
<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	J Clark Marketing Team	July 2025	Partnerships Engagement	The College will apply for a Green Gown award in academic year 2024/25.	
L 3.2	Expand travel policy to reduce emissions from commuting to/from campus	Review of travel policy/procedures	Potential to reduce emissions from commuting to/from campus	Chief Operating Officer J Clark	Dec-24	Estates & Operations	A representative of Travel Know How Scotland provided the CCAG with a presentation on the staff travel survey results on 2/9/24. The student travel survey is being launched in Sept 2024. The Organisational Development Team confirmed that Clyde Hub had now been launched and Car Sharing would be promoted in a relevant channel.	Initial actions complete. Next stage in progress.



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**AUDIT COMMITTEE MEETING**


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<b>Date of Meeting:</b>	2 October 2024
<b>Paper Title:</b>	Audit Scotland Report: The National Fraud Initiative in Scotland 2024
<b>Action:</b>	Information
<b>Prepared by:</b>	T Elliott, Interim Vice Principal Resources and College Development
<b>Agenda Item:</b>	24.46
<b>Status:</b>	Disclosable

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**1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to provide Audit Committee members with the key messages and recommendations outlined within the recently published Audit Scotland Report: *The National Fraud Initiative in Scotland*.

**2. ACTION FOR THE COMMITTEE**

- 2.1 Audit Committee members are requested to note the content of the Audit Scotland Report.

**3. BRIEF BACKGROUND INFORMATION:**

- 3.1 Audit Scotland published its report on *The National Fraud Initiative in Scotland 2024* in August 2024.

**3.2 The key messages contained in the report are:**

- Fraud against the public sector costs the taxpayer money and can undermine both confidence in government and the delivery of public services. The proactive detection and prevention of fraud using the National Fraud Initiative (NFI) remains vitally important to public sector financial management as public bodies continue to recover from Covid-19 and to deal with the impact of the cost-of-living crisis.
- NFI savings and outcomes have increased from £14.9 million in 2020/21 to £21.5 million in 2022/23, with increases across most data match areas. However, savings from council tax single person discounts are slightly reduced and additional outcomes in some areas are attributable to changes in estimation methodologies. Overall, it is not clear whether underlying levels of fraud have increased since 2020/21.
- NFI governance and follow-up arrangements remained sound for most participating bodies over the period covered by the 2022/23 exercise. However, when compared to previous exercises, fewer bodies have been assessed by their auditors as having fully satisfactory arrangements, and there remains scope for some bodies to follow up on data matches more effectively.

**3.3 The recommendations contained in the report state that 'Participating Bodies' should:**

- Ensure that an appropriate level of resource is available to deliver NFI follow-up activities in an efficient and effective manner, in line with local priorities.
- Use the NFI Self-Appraisal Checklist as part of planning for the 2024/25 exercise.
- Put in place arrangements for monitoring follow-up activity, and where it is necessary seek to understand reasons for low or nil outcomes

#### **4. SUPPORTING DOCUMENTATION**

- 4.1 **Annex 24.47A:** Audit Scotland Report: The National Fraud Initiative in Scotland 2024

#### **5. RISKS**

- 5.1 There are no risks associated with the publication of this report for Glasgow Clyde College.

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

- 6.1 None.

# The National Fraud Initiative in Scotland 2024

Agenda 24.46A



 AUDIT SCOTLAND

Prepared by Audit Scotland  
August 2024

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## Accessibility

You can find out more and read this report using assistive technology on our website [www.audit.scot/accessibility](http://www.audit.scot/accessibility).

## Audit team

The core audit team consisted of:  
Tim Bridle, under the direction of Cornelius Chikwama.

# Key messages

- 1** Fraud against the public sector costs the taxpayer money and can undermine both confidence in government and the delivery of public services. The proactive detection and prevention of fraud using the National Fraud Initiative (NFI) remains vitally important to public sector financial management as public bodies continue to recover from Covid-19 and to deal with the impact of the cost-of-living crisis.
  - 2** NFI savings and outcomes have increased from £14.9 million in 2020/21 to £21.5 million in 2022/23, with increases across most data match areas. However, savings from council tax single person discounts are slightly reduced and additional outcomes in some areas are attributable to changes in estimation methodologies. Overall, it is not clear whether underlying levels of fraud have increased since 2020/21.
  - 3** NFI governance and follow-up arrangements remained sound for most participating bodies over the period covered by the 2022/23 exercise. However, when compared to previous exercises, fewer bodies have been assessed by their auditors as having fully satisfactory arrangements, and there remains scope for some bodies to follow up on data matches more effectively.
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# Recommendations

## Participating bodies should:

- Ensure that an appropriate level of resource is available to deliver NFI follow-up activities in an efficient and effective manner, in line with local priorities.
- Use the NFI Self-Appraisal Checklist as part of planning for the 2024/25 exercise.
- Put in place arrangements for monitoring follow-up activity, and where it is necessary seek to understand reasons for low or nil outcomes.

# 1. Introduction

The proactive detection and prevention of fraud using the National Fraud Initiative (NFI) remains vitally important to public sector financial management as public bodies continue to recover from the Covid-19 pandemic and to deal with the impact of the cost-of-living crisis.

**1.** Fraud against the public sector costs the taxpayer and can undermine both confidence in government and the delivery of public services. The National Fraud Initiative (NFI) is a proactive data matching exercise designed to identify and prevent fraud. It remains vitally important during a time of ongoing financial pressure as public bodies continue to recover from the Covid-19 pandemic and to deal with the impact of the cost-of-living crisis.

**2.** The Public Sector Fraud Authority (PSFA) oversees the NFI across the UK, and Audit Scotland leads the exercise in Scotland, working with a range of Scottish public bodies and their external auditors. The NFI takes place every two years, and this report considers the outcomes from the 2022/23 exercise.

## Statutory basis for NFI

**3.** We carry out the NFI under powers introduced by the Criminal Justice and Licensing (Scotland) Act 2010 and incorporated in [Part 2A of the Public Finance and Accountability \(Scotland\) Act 2000](#). It is important for all parties involved that this exercise is properly controlled, and that data is handled in accordance with the law. The Audit Scotland [Code of Data Matching Practice](#) includes a summary of the key legislation and controls governing the NFI data matching exercise.

## Participating bodies

**4.** In 2022/23, 110 public sector bodies in Scotland participated in the NFI, submitting data and following up on matches. The Scottish Government also submitted data for another 17 central government bodies who share their systems for payroll and/or creditors. Many councils also submit payroll data for their Arm's-Length External Organisations (ALEOs). Across the UK there are over 1,100 participating bodies and data matching takes place across them all.

## Main data match areas in 2022/23

5. The main data match areas for the 2022/23 NFI exercise were:

- Payroll
- Creditor payments
- Council Tax (Single Person Discounts and Reduction Scheme reliefs)
- Pensions
- Housing Benefit
- Housing Tenancy and waiting lists
- Blue Badges (disabled parking)
- Adult concessionary bus travel (new in 2022/23 exercise).

6. The 2022/23 NFI exercise matched new data from His Majesty's Revenue and Customs (HMRC) using powers under the Digital Economy Act (2017).

7. Non-Domestic Rates Small Business Bonus Scheme (NDR SBBS) matching was postponed for the 2022/23 exercise due to the national NDR revaluation exercise in 2023. Results will be reported as part of the 2024/25 exercise.

## Basis for reported outcomes

8. All monetary outcomes included in this report are on a cash basis, prior year totals have not been adjusted to reflect inflation or changes in estimation methodologies since amounts were originally reported. Details of estimate methodologies used can be found at [Appendix](#).



## 2. Overall outcomes

Overall outcomes from the NFI have increased from £14.9 million in 2020/21 to £21.5 million in 2022/23.

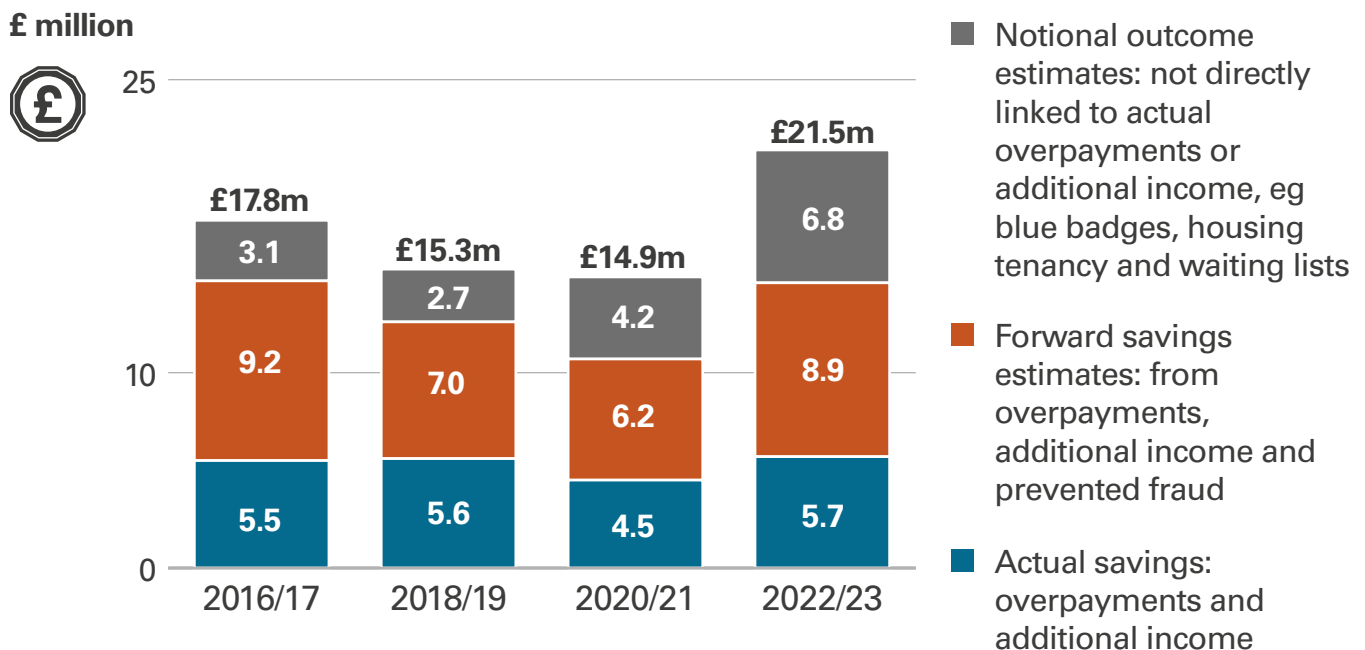
### Overall outcomes by type

9. The value of outcomes from the NFI, recorded since our last report, total £21.5 million (up from the £14.9 million in 2022). The cumulative value of outcomes from the NFI in Scotland since participation started in 2006/07 now stands at around £180 million. [Exhibit 1](#) shows NFI outcomes by type for 2022/23 and the previous three exercises.

### Exhibit 1.

#### NFI outcomes by exercise and type, 2016/17 to 2022/23

Reported outcomes have increased to £21.5 million in 2022/23.



Source: Audit Scotland analysis of NFI outcomes

10. Increased outcomes reported in 2022/23 partly reflect improvement in recording of results as bodies continue to recover from Covid-19. There have also been changes to estimation methodologies which contribute to higher outcomes in some areas (details of methodologies can be found in the [Appendix](#)). It is not possible to extrapolate from these figures that underlying levels of fraud have increased.

## Outcomes by data match area

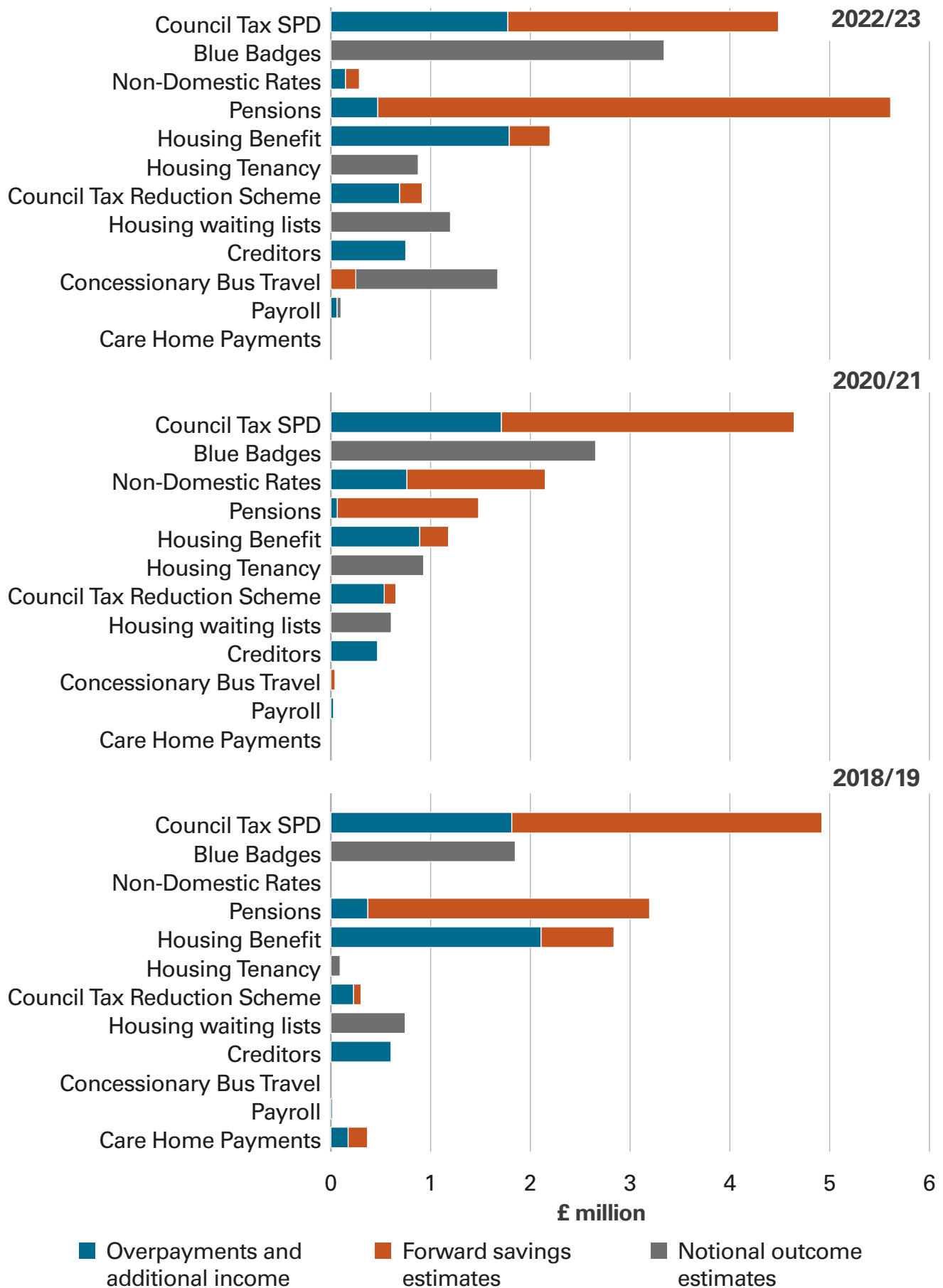
**11.** Most monetary outcomes from the NFI accrue to councils, the Scottish Public Pensions Agency and the Department for Work and Pensions (DWP) in the form of savings arising from council tax, pensions and housing benefits matches.

**12.** Many participating bodies only submit payroll and creditors datasets for matching, and this limits the monetary outcomes available to them. However, overpayments associated with duplicate creditor payments and payroll matches are not insignificant. NFI outcomes analysed by main data match area, are shown for the last three exercises in [Exhibit 2 \(page 9\)](#).

## Exhibit 2.

### NFI outcomes by area and exercise

Most savings arise from Council Tax, Pensions and Housing Benefits matches.



Notes:

1. Non-Domestic Rates Small Business Bonus Scheme data was first submitted for the 2020/21 exercise but did not form part of the 2022/23 exercise due to the revaluation exercise taking place in 2023.
2. Care home payments have not been matched since 2018/19 due to legislative constraints.
3. Adult concessionary bus travel was a pilot exercise in 2020/21 and has been mainstreamed in 2022/23.

Source: Audit Scotland analysis of NFI outcomes

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## Wider benefits of NFI

**13.** The NFI also delivers benefits which are more difficult to quantify. These include its fraud deterrent effect and the financial governance assurance it provides to bodies where no issues are identified ([Exhibit 3](#)).

### Exhibit 3. Non-monetary benefits of NFI



Acts as a deterrent to potential fraudsters



Can provide assurance that systems are operating well



Can identify where system improvements are required

Source: Audit Scotland

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## 3. NFI delivery

NFI governance and follow-up arrangements remain sound for most participating bodies. However, when compared to previous exercises, appointed auditors assessed fewer bodies as having fully satisfactory arrangements.

### Auditor assessments

**14.** NFI governance and follow-up arrangements remain sound for most of the 110 bodies in Scotland that participated in the 2022/23 exercise. However, several bodies have struggled with delivery and there remains some scope for improvement.

**15.** We asked auditors to assess participating body NFI arrangements, and rate them as Green (satisfactory), Amber (mostly adequate) or Red (unsatisfactory). Auditor returns for 2022/23 included an increased number of amber and red ratings [Exhibit 4 \(page 12\)](#).

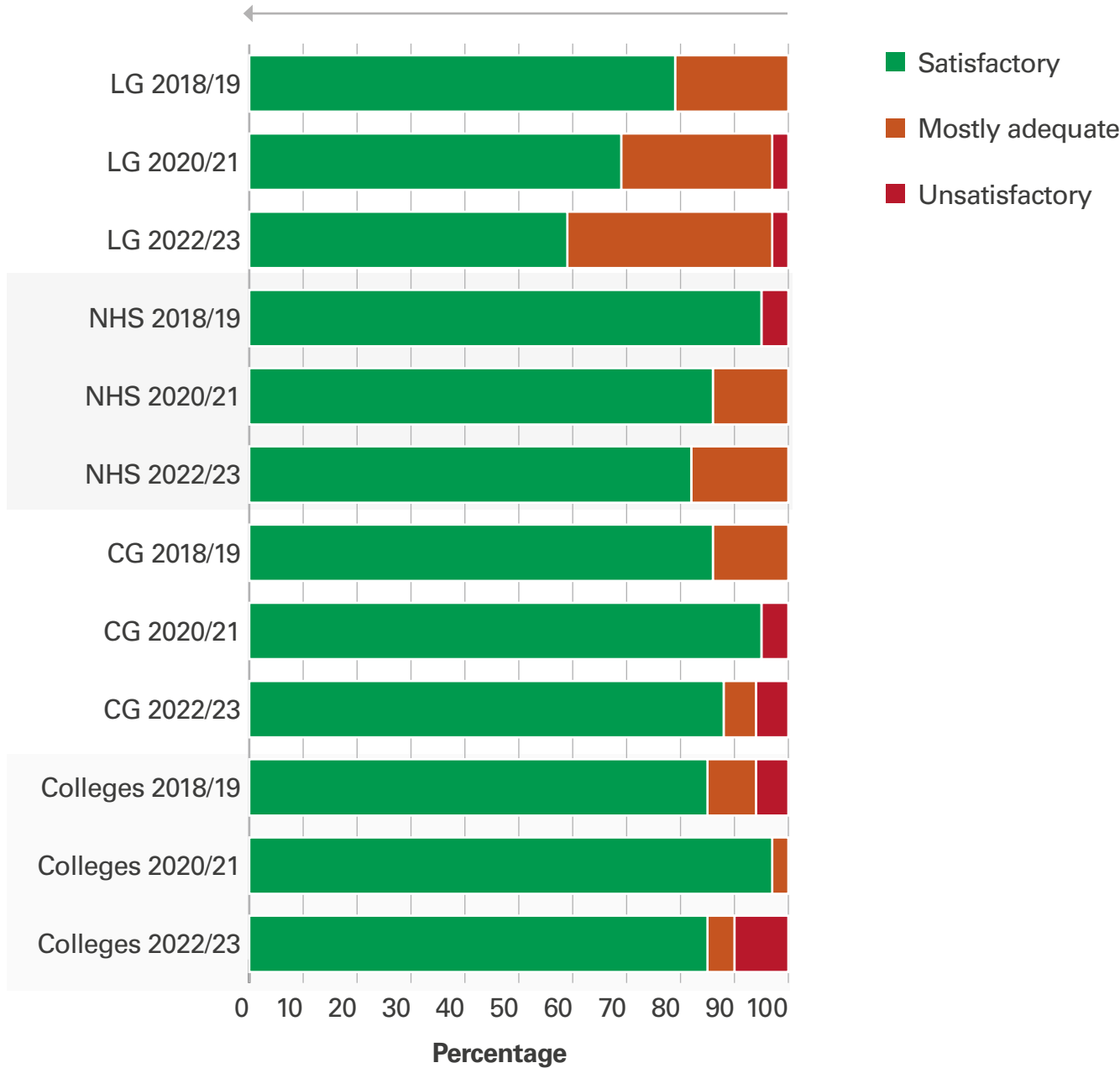
**16.** In most cases amber or red assessments reflect deficiencies with follow-up activity. Participating bodies routinely cited the lack of adequate resources as the main reason for delay or lack of progress with follow-up activity.

**17.** Our NFI Self-Appraisal Checklist includes requirements for participating bodies to consider Leadership, Commitment and Communication. The checklist also asks NFI key contacts and users to consider potential improvements to the efficiency and effectiveness of follow-up activity. The checklist can be found on our Counter Fraud [webpage](#) and has been updated for the 2024/25 exercise.

### Exhibit 4.

### Auditor assessments of NFI delivery arrangements

More bodies received amber and red assessments in 2022/23.



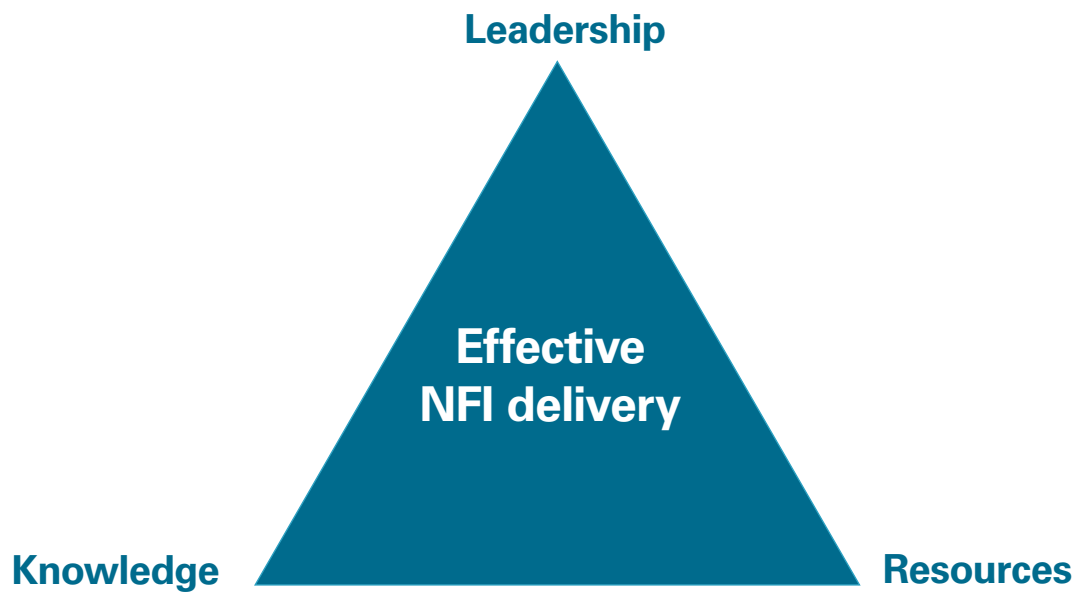
Source: Audit Scotland analysis of Auditor Returns

**18. Exhibit 5** shows the main determinants of successful NFI delivery that participating bodies should be focusing on to strengthen their arrangements.

## **Exhibit 5.**

### **NFI participation – main determinants of success**

Successful delivery of NFI requires a clear commitment to a well-thought-out approach that optimises the use of available resources to follow up matches appropriately.



Source: Audit Scotland

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**19.** Audit Scotland will continue to work with bodies to support effective and efficient delivery of NFI through its ongoing engagement activities.

## 4. Specific match areas

NFI outcomes have increased in most data match areas in 2022/23. However, savings from council tax single person discounts decreased slightly, and increases in some areas are partly due to changes in estimation methodologies.

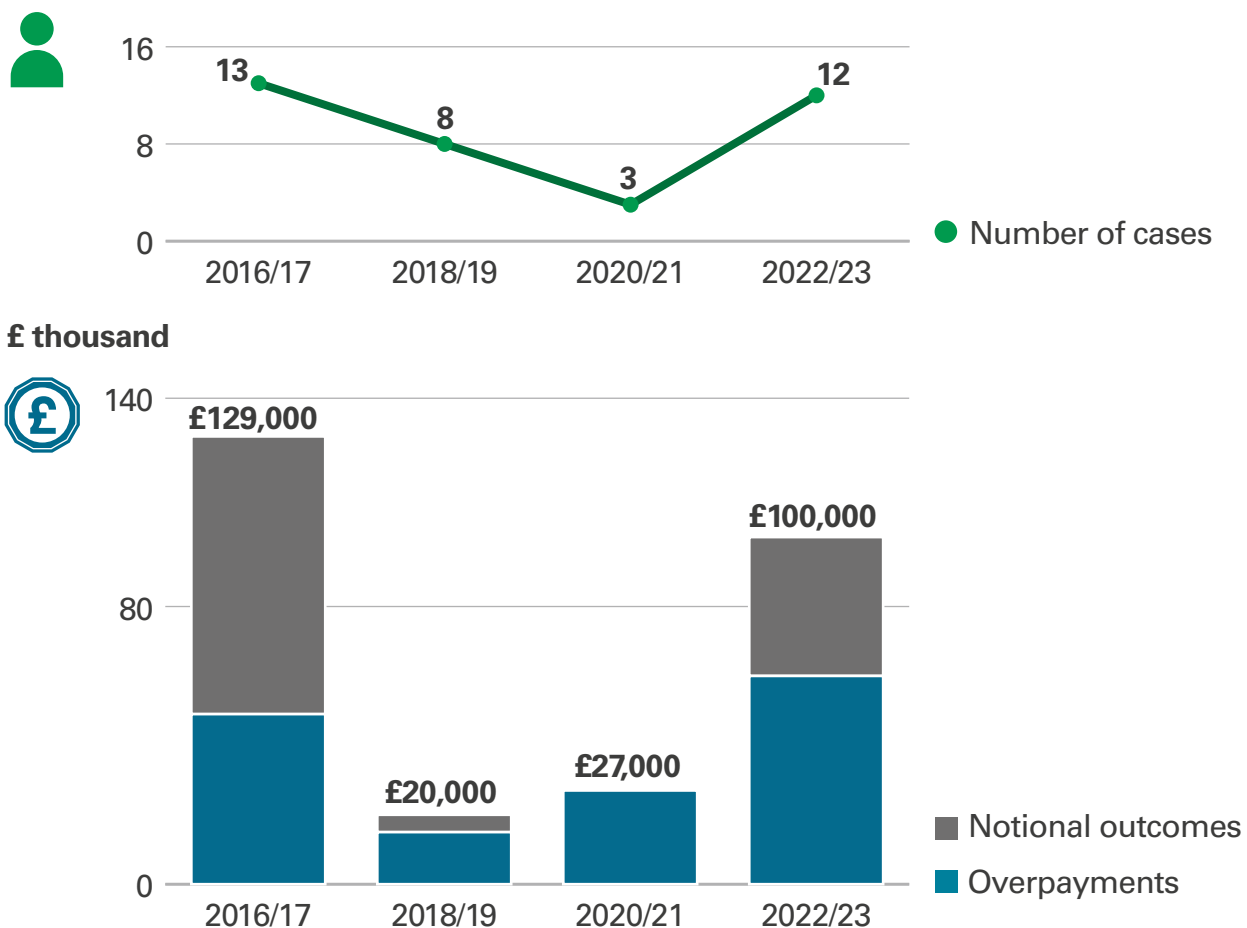
### Payroll

**20.** The number of payroll and multi-contract working frauds identified as a result of the NFI has increased. There were 12 cases identified in 2022/23. This is the highest number since 2016/17, which is the last exercise for which immigration data was matched. Overpayments and case numbers for the 2022/23 exercise are shown alongside those for the three previous exercises at [Exhibit 6](#).

### Exhibit 6.

#### Payroll outcomes and case numbers by NFI exercise

There has been an increase in the level of identified fraud in 2022/23.



Note. Notional outcomes of £5,685 per case are allocated where staff resign or have been dismissed ([Appendix](#)).

Source: NFI management information



## Creditor payments

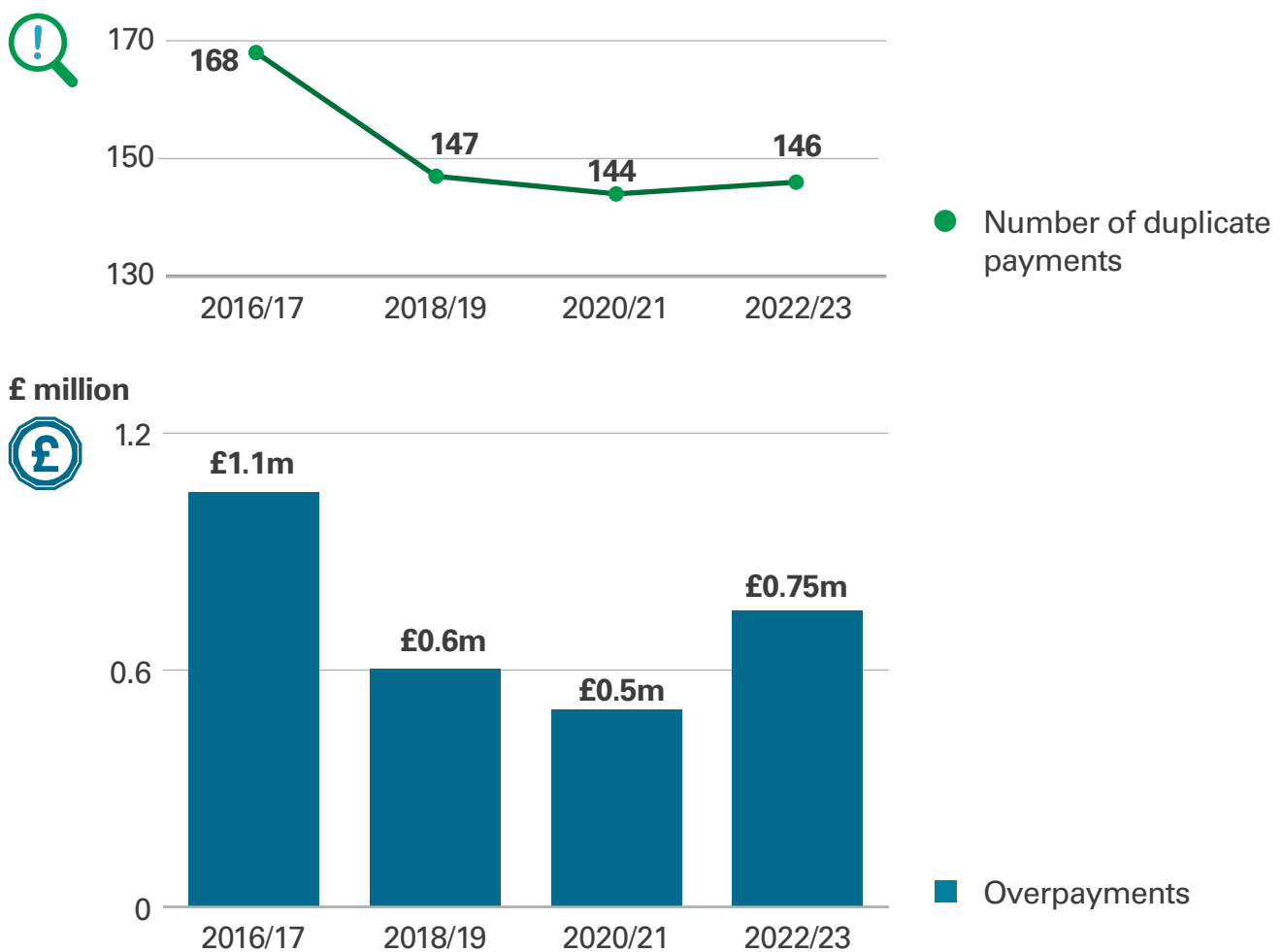
**21.** Participating bodies submit details of payments made to people or organisations supplying them with goods and services. Data is matched by the NFI to identify potential duplicate payments. Bodies identifying duplicate payments often refresh procedures and tighten controls to reduce future risk.

**22.** In 2022/23 outcomes worth £0.75 million were identified from 146 duplicate payments across 31 bodies. This is broadly in line with previous exercises as shown in [Exhibit 7](#).

### Exhibit 7.

#### Duplicate creditor payment savings and case numbers by NFI exercise

£0.75 million of recoverable duplicate creditor payments was identified in 2022/23.



Source: NFI management information

## Adult Concessionary Bus Travel

**23.** Following a successful pilot exercise in 2020/21, adult concessionary bus travel mortality screening was rolled out to councils in 2023. The National Entitlement Card Project Office, working in partnership with councils, submitted details of all live travel passes for matching.

**24.** The NFI identified 99,600 travel passes that belonged to holders who had died. Transport Scotland was able to check usage of these passes and identified that 1,075 had been used after the date of death.

**25.** The full fare value of fraudulent bus trips associated with these passes amounted to £0.31 million, with a cost to Transport Scotland of around £0.18 million, based on the applicable reimbursement rates to bus companies.

**26.** The cancellation of these passes will prevent future fraudulent use with an estimated value of £0.45 million (based on £420 per travel pass used fraudulently, see [Appendix \(page 26\)](#)). The resultant saving to Transport Scotland is estimated at around £0.25 million based on current reimbursement rates.<sup>1</sup>

## Council Tax Single Person Discounts

**27.** People living on their own, or in some cases with adults who can be 'disregarded', are eligible for a 25 per cent single person discount (SPD) on their annual council tax bill. The NFI matches SPD recipients to the electoral register and to other datasets to identify where other adult residents have not been declared on applications, have subsequently turned 18 or have moved in.

**28.** Councils withdrew £1.8 million worth of SPDs because of the NFI. The additional income, based on a forward projection of annual savings for two years, in line with the Cabinet Office methodology, equates to an additional £2.7 million. These amounts are shown together and alongside savings for the previous three exercises in [Exhibit 8 \(page 17\)](#).

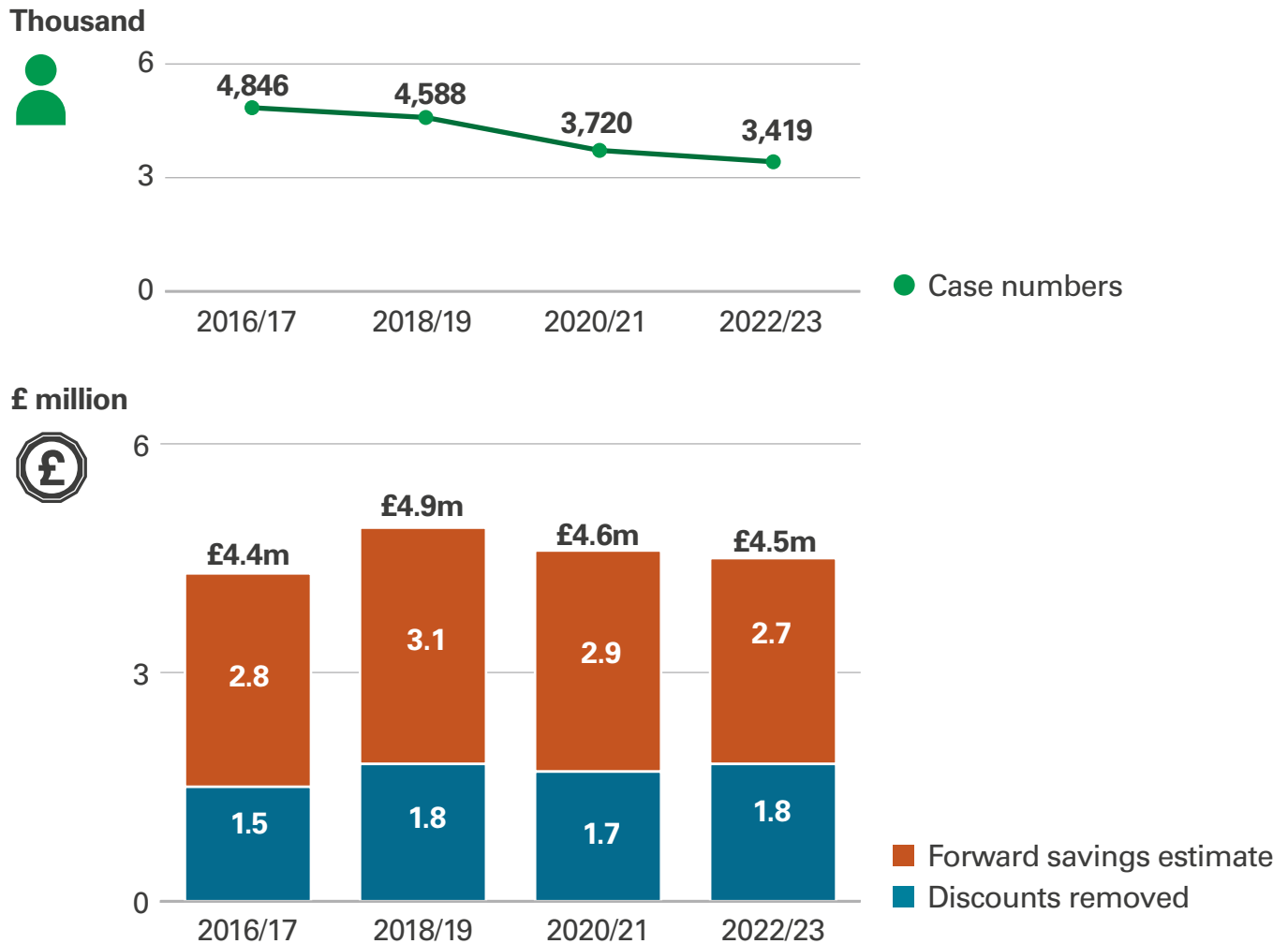
**29.** Only 19 councils recorded NFI activity in relation to SPDs, as more councils are now making use of third party providers for data matching and follow-up. Seven councils using third-party providers now record no NFI outcomes (an increase of two from the previous exercise).

<sup>1</sup> Total outcomes for this area ([Exhibit 2](#)) includes a notional amount of £0.91 million relating to the pilot exercise in 2020/21 (based on the Cabinet Office methodology at the time which applied £550 to each travel pass cancelled).

## Exhibit 8.

### Council Tax SPD savings and case numbers by NFI exercise

Case numbers and savings from single person discounts decreased in 2022/23.



Source: NFI management information

## Council Tax Reduction Scheme (CTRS)

**30.** Council tax reduction is available to low-income households in Scotland. The NFI matches CTRS data to other datasets, such as payroll and pensions, for example, to identify undeclared income.

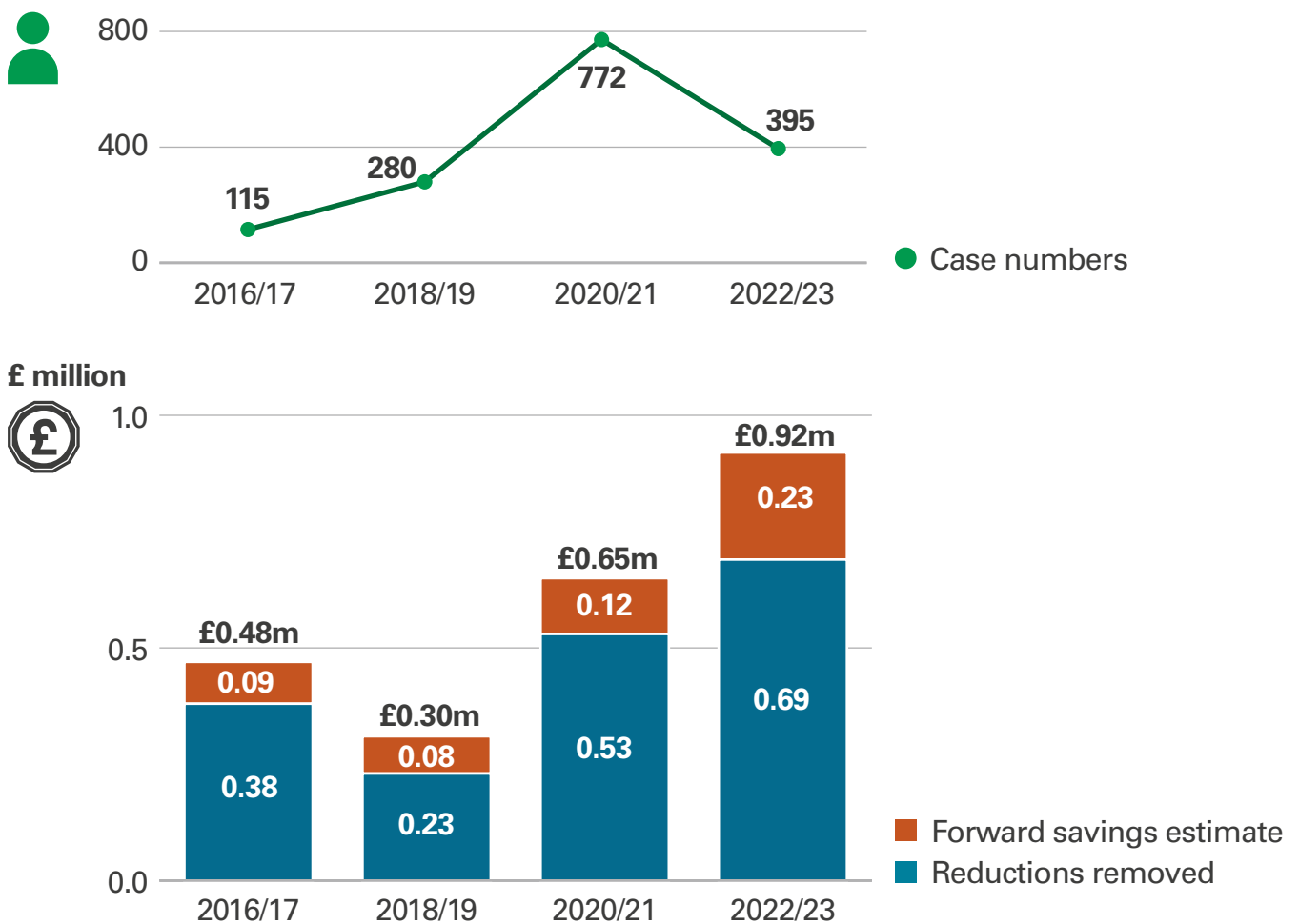
**31.** In 2022/23, additional council tax income of £0.92 million was identified because of follow-up on NFI matches (up from £0.65 million in 2020/21). Savings and case numbers are shown alongside those from the previous three NFI exercises in [Exhibit 9 \(page 18\)](#).

**32.** Actual additional income from the removal of council tax reductions has increased, as have forward savings estimates. The forward savings estimate methodology has, however, changed with savings now based on 33 weeks, compared to the 21 weeks previously used.

## Exhibit 9.

### Council Tax Reduction Scheme savings and case numbers by NFI exercise

Total potential savings from CTRS have increased to £0.92 million in 2022/23.



Source: NFI management information

**33.** Only 18 councils identified savings from CTRS, with most savings arising from matches to pensions (around 40 per cent) and payroll (around 30 per cent), where income had not been declared.

## Housing Benefits

**34.** Housing benefits (HB) help people on low incomes pay their rent. HBs in payment continues to decrease as more benefit recipients move on to universal credit.

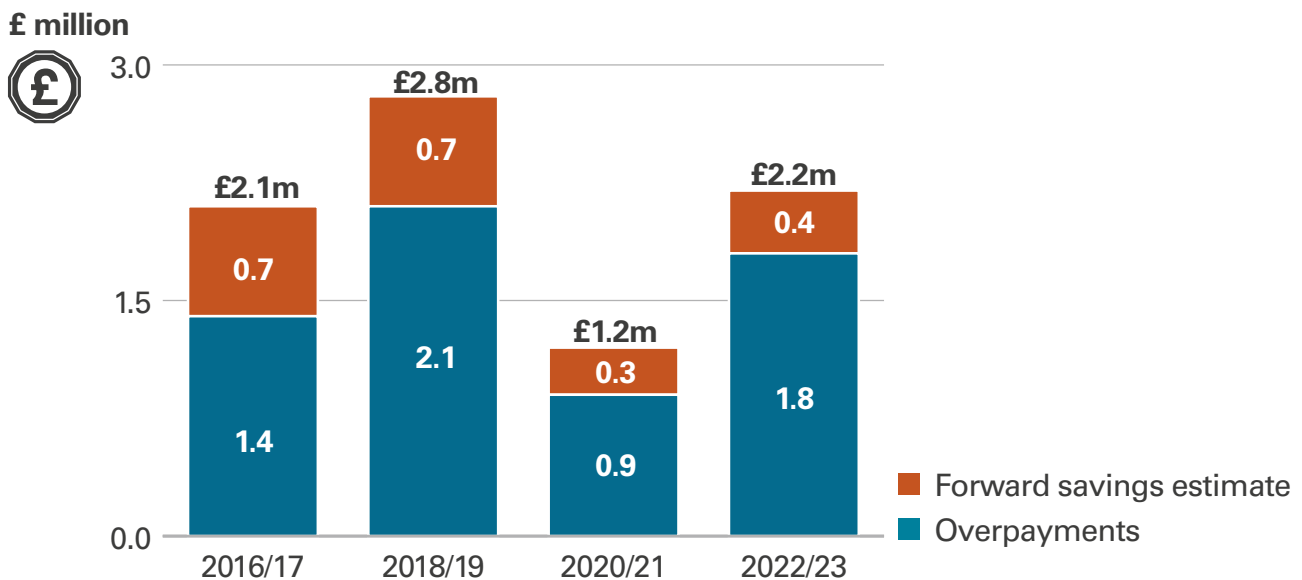
**35.** The DWP's Verify Earnings and Pensions alerts service has also impacted HB savings from NFI as alerts are sent directly to councils for investigation, allowing them to follow up outside the NFI process. We no longer match HB to payroll and pension as part of the NFI.

**36.** There has, however, been an increase in reported savings in 2022/23 due to the inclusion of late DWP savings from the 2020/21 exercise which was affected by Covid-19. [Exhibit 10](#) shows the HB overpayments and forward savings reported for the current and previous three NFI exercises.

### Exhibit 10.

#### Housing Benefit savings by NFI exercise

2022/23 includes significant late DWP savings from the 2020/21 exercise.



Source: NFI management information

**37.** HB matches involving suspected fraud are referred to the DWP for investigation and resultant savings are not attributed back to councils. In 2022/23 almost £2 million of savings arose from these referrals. £0.2 million of savings was identified locally by 17 councils, largely from the follow-up of matches to student loans.

## Pensions

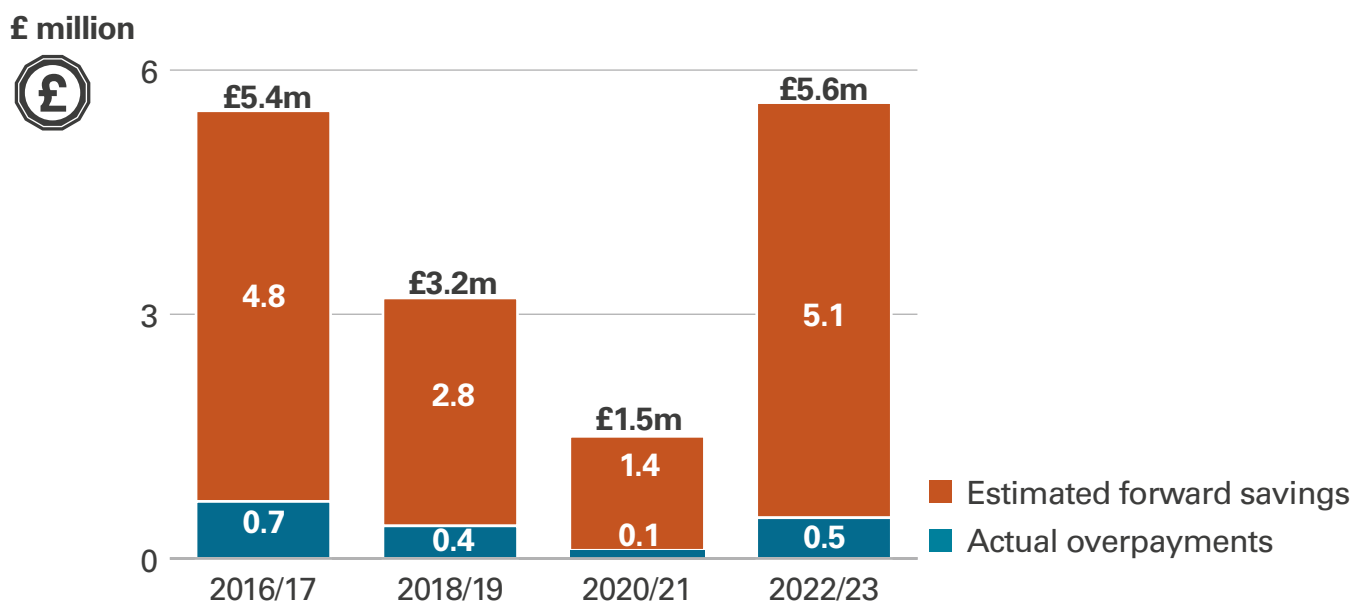
**38.** The NFI is an efficient and effective way for the Scottish Public Pensions Agency (SPPA) and councils that administer pensions to check that they are only paying pensions to people who are alive.

**39.** The follow-up of matches has led to the identification of actual overpayments of £0.5 million as at 31 March 2024, with projected forward savings amounting to a further £5.1 million. These savings are shown along with those reported for previous exercises in [Exhibit 11](#).

### Exhibit 11.

#### Pensions savings by NFI exercise

Follow-up activity and recording of outcomes in 2020/21 was impacted by Covid 19.



Source: NFI management information

**40.** Forward savings are estimated based on a potential payment period from the date overpayments are identified until the date the deceased pensioner would have reached the age of 85 (consistent with actuarial assumptions used to value public sector pension schemes).

**41.** In 2022/23 we have seen improved follow-up of pensions matches. However, not all overpayments identified had been recorded by 31 March 2024. Late savings will be reported as part of the 2024/25 exercise as a result.

## Blue Badges

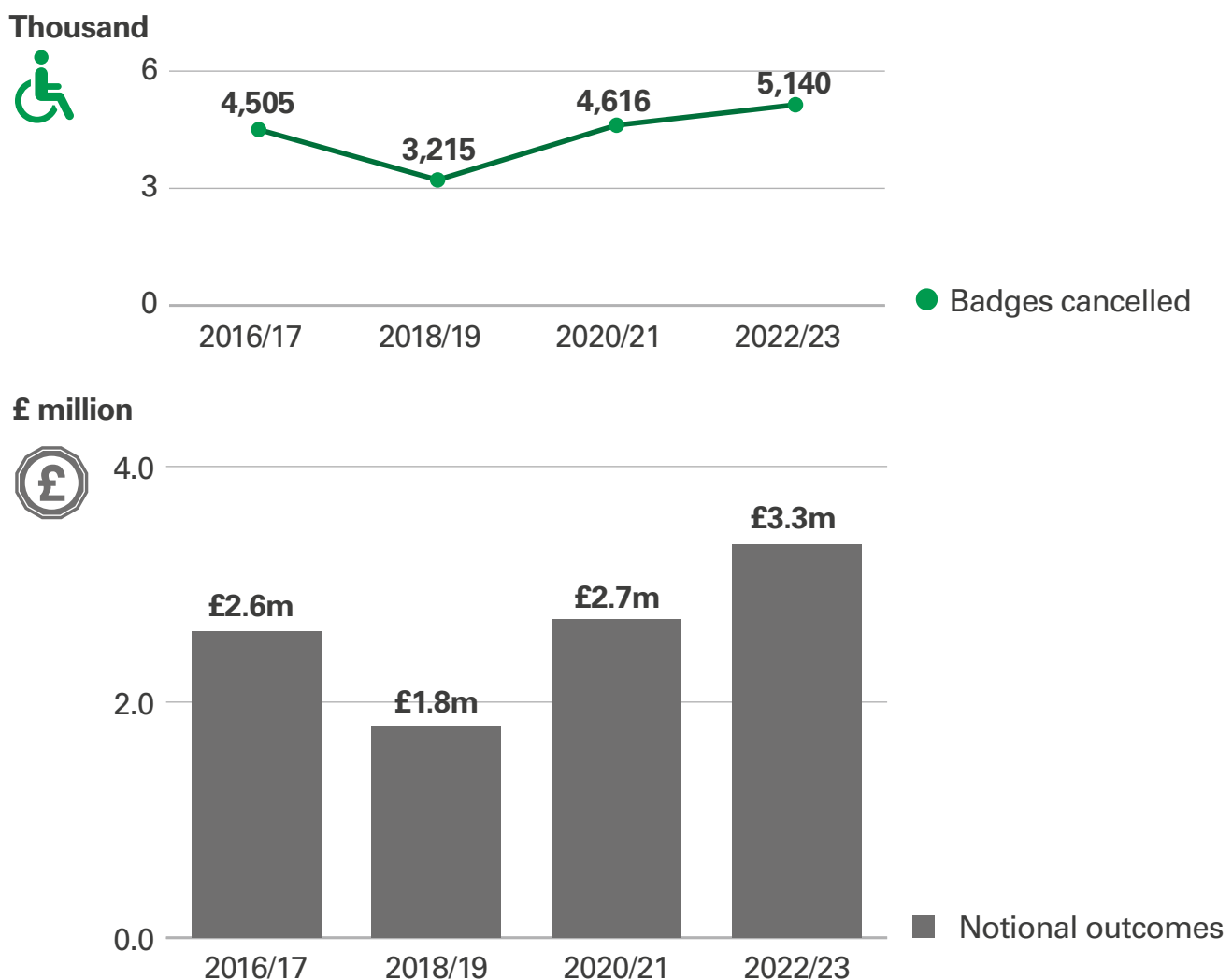
**42.** The Blue Badge scheme allows individuals with mobility problems to park for free at on-street parking meters, in 'pay and display' bays, in designated Blue Badge spaces, and on single or double yellow lines in certain circumstances. Badges are sometimes used by unauthorised persons after the badge holder has died. Not only is this an offence under the Disabled Persons' Parking Badges (Scotland) Act 2014, but it may also result in parking spaces being denied to people who legitimately use the Blue Badge scheme.

**43.** The NFI matches Blue Badges issued to records of deaths, enabling badges to be cancelled. The number of badges cancelled in 2022/23 has gone up to 5,140, as shown at [Exhibit 12](#).

### Exhibit 12.

#### Blue Badges outcomes and case numbers by NFI exercise

There have been higher levels of recorded cancellation in 2022/23 than for recent exercises.



Source: NFI management information

**44.** The increased number of cancellations, together with a new estimate multiplier, has resulted in a higher notional outcome value. The Cabinet Office estimation methodology now applies £650 per badge cancelled (compared to £575 per badge in 2020/21).

## Housing Tenancy

**45.** With reported housing shortages and high levels of homelessness, tenancy fraud is increasingly an issue for councils. Where fraudulent subletting exists, it means that properties are not available to house people who are in most need and this can be costly to councils.

**46.** The NFI uses council housing tenancy data to identify possible cases where tenants may have sublet their property. It also helps identify cases where the tenant has died, and the property is either empty or has other individuals living in it.

**47.** As a result of the 2022/23 exercise, councils were able to identify and recover ten properties. A housing association property was also identified and made available for social housing. The numbers of properties recovered along with the notional outcome estimates for the last four exercises are shown at [Exhibit 13 \(page 23\)](#).

**48.** Notional outcomes of £78,300 are allocated per property recovered (£93,000 in 2020/21). This is based on an average four-year fraudulent tenancy and includes estimated costs of temporary accommodation for genuine applicants; legal costs to recover property; re-let cost; and rent foregone during the void period between tenancies.

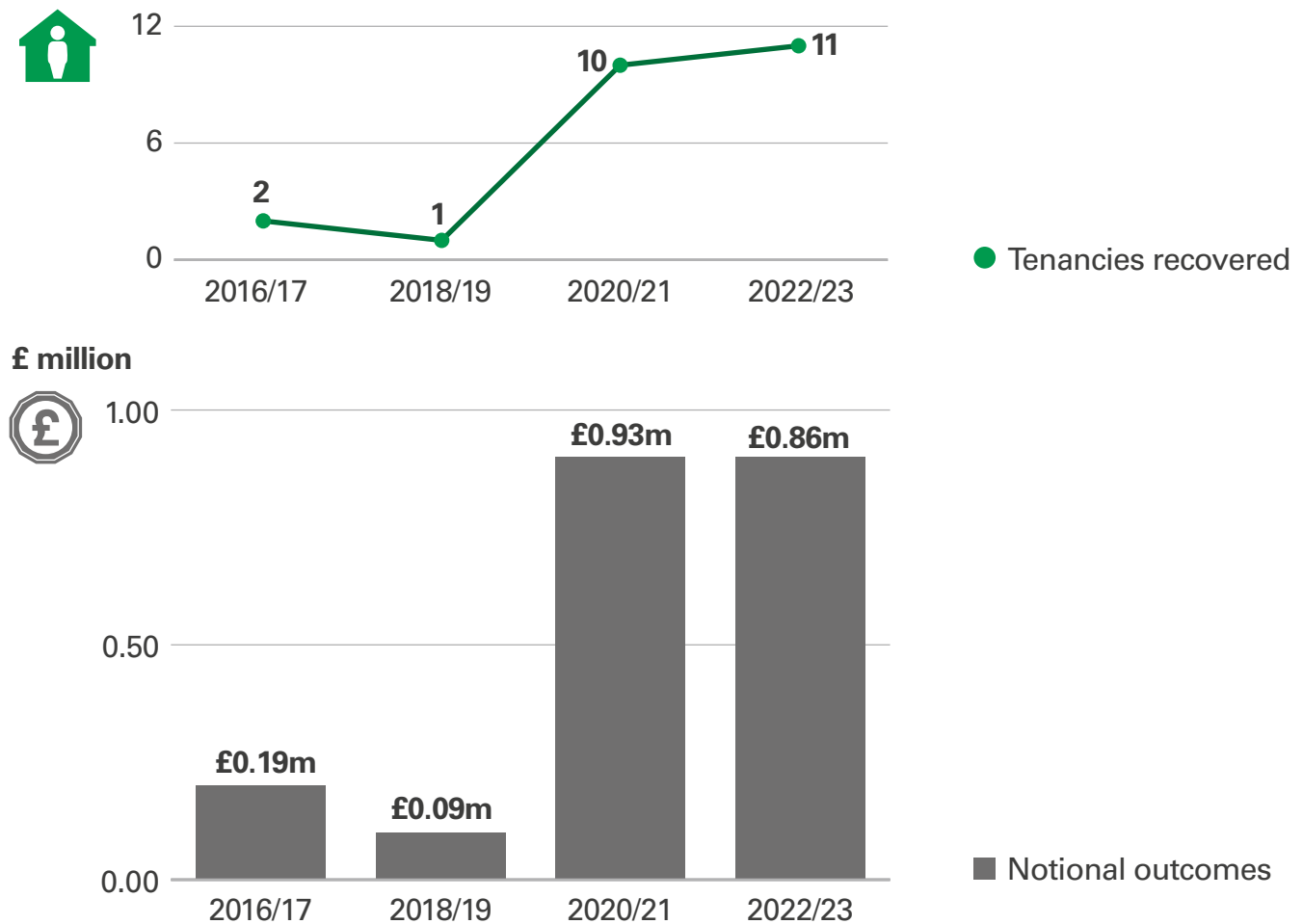
**49.** In addition to recovery of properties, NFI has enabled several councils to update tenancy details where there has been legitimate succession following a bereavement.



## Exhibit 13.

### Housing Tenancy outcomes and case numbers by NFI exercise

Tenancies recovered as a result of NFI have remained in double figures in 2022/23.



Source: NFI management information

## Housing Waiting Lists

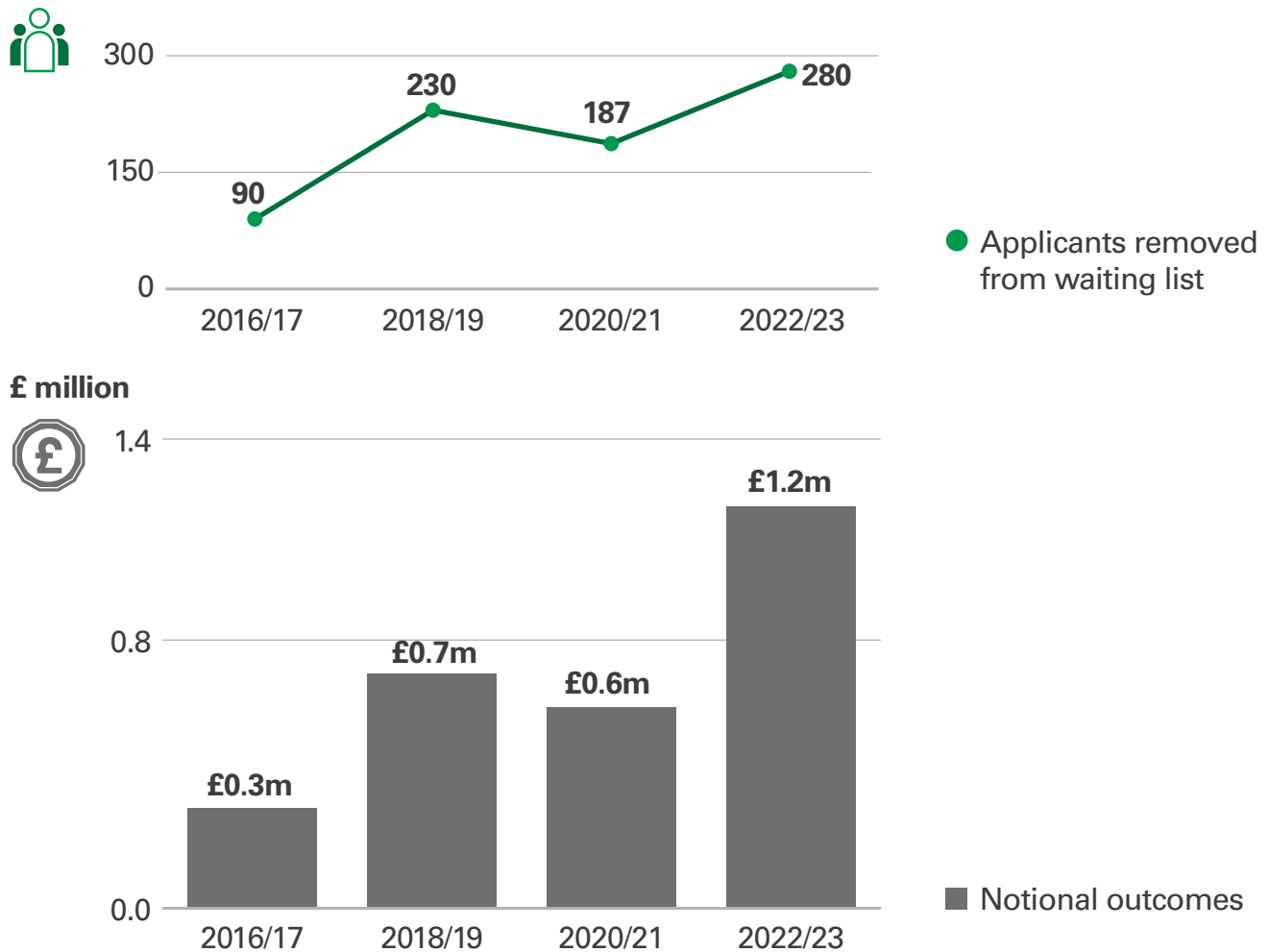
**50.** Councils maintain waiting lists for council housing, and in some cases for all social housing in their area. The NFI matches waiting list data to housing tenancy data and other data sets, enabling undisclosed changes in circumstances to be picked up. This enables removal of ineligible applicants from the waiting list, stops inappropriate allocations, and accelerates allocations to people in genuine need of social housing.

**51.** In 2022/23 we have seen an increase in the number of applicants removed from waiting lists as a result of NFI. Notional outcomes have also increased as shown in [Exhibit 14 \(page 24\)](#).

## Exhibit 14.

### Housing Waiting List outcomes and case numbers by NFI exercise

More applicants have been removed from the waiting list in 2022/23 than in previous exercises.



Source: NFI management information

**52.** Notional outcomes are attributed to applicants removed from the waiting list on the basis that social housing could have been allocated inappropriately. The estimation methodology allocates £4,283 per case removed from the waiting list (an increase from £3,240 per application in 2020/21).

# 5. Pilot exercises and future developments

Social Security Scotland took part in a pilot data-matching exercise which identified limited fraud and error. We are also exploring the possibility of involving wider public sector bodies in the 2024/25 NFI exercise on a voluntary basis.

## Social Security Scotland – benefits pilot 2022

**53.** In 2022 a pilot exercise was undertaken with Social Security Scotland (SSS) to identify any instances where claimants received support but were not residing in Scotland, or where claimants appear to have claimed benefits more than once (eg, from more than one Scottish address). The pilot exercise included payments made in the three-month period from April to June 2021.

**54.** Around 45,000 lines of data relating to benefit payments were submitted for matching, resulting in the identification of 367 claimants who appeared to be residing outwith Scotland. Following review and corroboration of addresses by SSS there were just 17 cases where claimants were not entitled to benefits. Overpaid benefits of £16,450 were identified, a further £20,000 could have been paid out in relation to these claims, over the remaining eligibility periods.

**55.** Despite the identification of fraud and error, the number and value of cases was not deemed sufficient to justify the inclusion of this match type in the main biennial NFI exercise in 2022/23. The intention is to run another pilot in 2024/25 which may also include Adult Disability Payments for the first time.

## Inclusion of bodies on a voluntary basis

**56.** There are potential benefits from expanding the NFI to include more public sector bodies in Scotland. We invited Scottish housing associations and universities to participate in the 2024/25 NFI on a voluntary pilot basis.

**57.** While no universities have volunteered for participation, we are working with several interested housing associations. At this time, it is unclear how many of those interested will actually participate.

# Appendix

## Estimated outcomes methodologies

### **In some cases NFI outcomes include an estimated element for forward savings or for where no monetary value can be recovered**

The NFI uses the term 'outcomes' to refer to the financial value of fraud, error and overpayment that can be attributed to NFI data matching. In some cases NFI outcomes include an estimated element which seeks to capture:

- The value of loss from a fraud or error detected because of an NFI match, in instances where no monetary value can be recovered - such as the value of recovering a property from a tenant who has fraudulently obtained that tenancy. We have called these 'notional outcome estimates' in our report.
- The value of any future losses that may have been incurred without intervention as a result of an NFI match. For example, the value of future overpayments prevented through detecting and stopping a fraudulent or erroneous housing benefit claim. We have called these 'forward savings' in our report.

Most NFI datasets have a methodology to calculate estimated outcomes. These methodologies account for:

- data relevant to the fraud problem, including national published data and data from previous NFI cases
- the policy context relative to the fraud problem
- any regional variances that may result in the generation of estimate methodologies specific to a region or area
- alignment where possible with relevant estimated savings methodologies used in other central government departments.

All methodologies are reviewed prior to the start of each new NFI exercise. Any changes are reviewed by the Cabinet Office NFI Governance Board and approved by the Cabinet Office Fraud Prevention Panel. This panel consists of cross government counter fraud experts (including representatives from DWP, HMRC, NHS, MOD, BEIS, DFID, NAO, etc.) who review and challenge, where necessary, methodologies for calculating the estimated value of fraud prevention initiatives across government departments.

Once approved, these methodologies are built into the NFI web application to enable the estimated outcomes element to be automatically generated.

A summary of the outcomes methodology calculations applied to NFI datasets is set out in the following table:

<b>Data match</b>	<b>Basis of calculation of forward savings and estimated outcomes</b>
<b>Council tax single person discount</b>	Forward savings – Annual value of the discount cancelled multiplied by two years.
<b>Council tax reduction scheme</b>	Forward savings – Weekly change in council tax discount multiplied by 33 weeks (increased from 21 weeks in 2020/21).
<b>Housing benefit</b>	Forward savings – Weekly benefit reduction multiplied by 21 weeks.
<b>Pensions</b>	Forward savings – Annual pension multiplied by the number of years until the pensioner would have reached the age of 85.
<b>Housing Tenancy</b>	Notional outcomes – £78,300 per property recovered, based on average four-year fraudulent tenancy. Includes: temporary accommodation for genuine applicants; legal costs to recover property; re-let cost; and rent foregone during the void period between tenancies (reduced from £93,000 in 2020/21).
<b>Housing waiting lists</b>	Notional outcomes – £4,283 for each case based on the annual estimated cost of housing a family in temporary accommodation, the duration a fraud may continue undetected and the likelihood a waiting list applicant would be provided a property (increased from £3,240 in 2020/21).
<b>Blue Badges</b>	Notional outcomes – Number of badge holders confirmed as having died multiplied by £650 to reflect lost parking and congestion charge revenue (increased from £575 in 2020/21).
<b>Concessionary bus travel</b>	Forward savings – Number of bus passes used fraudulently multiplied by £420. Based on average fraudulent use and reflecting two years forward use.
<b>Payroll</b>	Notional outcomes – £5,685 for each employee dismissed or resigns as a result of NFI matching. (up from £5000 in 2020/21).

# The National Fraud Initiative in Scotland 2024



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## Glasgow Clyde College Audit Committee Schedule of Work 2024/25

### Four meetings in each annual academic session

<b>27 SEPTEMBER 2024</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Plan for 2024/25 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 Annual Report
Updates from Scottish Funding Council, for example the Financial Memorandum
Audit Committee Schedule of Work
<b>22 NOVEMBER 2024 (Langside)</b>
<b>For Discussion / Decision</b>
<b>Systems of Internal Control</b>
Final Internal Audit Annual Report 2023/24
<b>Financial Reporting</b>
Draft Annual Financial Statements for year ending 31 July 2024
External Audit Annual Report for year ending 31 July 2024
Key Accounting Judgements (incl report on going concern)
Student Activity Data Audit Annual Report 2023/24
Student Support Funds Audit Annual Report 2023/24
<b>Governance and Risk Management</b>
Draft Annual Report from Audit Committee to Board of Management
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 2023/24 Exercise
Private meeting with internal and external auditors
Updates from SFC (if available)
Audit Committee Schedule of Work

<b>6 MARCH 2025</b>
<b>For Discussion/ Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit 2024/25 Plan Progress
Business Process Review - Update (J Rafferty to attend)
<b>Governance and Risk Management</b>
College Strategic Risk Register
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 2025</b>
<b>For Discussion/Decision</b>
<b>Systems of Internal Control</b>
Internal Audit Reports as per Plan
Internal Audit Plan 2024/25
Internal Audit Progress and Plan for 2025/26
College Assurance Framework/Certificate of Assurance
<b>Financial Reporting</b>
External Audit Planning Memorandum for 2025/26
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