



**GLASGOW KELVIN COLLEGE - Assurance Map September 2024**

Issue No	Issue	Issue Owner	Controls	Operational Functions <b>1st Line of Assurance</b> <i>Identifying risks and improvement actions. Implementing controls. Reporting on progress. Management Assurance.</i>	Corporate Oversight <b>2nd Line of Assurance</b> <i>Designing policies. Setting direction. Ensuring compliance. Assurance oversight.</i>	Independent & Objective Assurance <b>3rd Line of Assurance</b> <i>Independent challenge, audit. Reporting on assurance. Audit of assurance providers. Entity level assurance.</i>	Assurance Assessment	Assurance Sufficient	Action Points
<b>IA = Internal Audit (5 Year Plan)</b>									
1	<b>Business Planning</b>	<b>Vice Principal Operations &amp; Vice Principal Learning &amp; Quality</b>	College Strategy Supporting Strategies and Frameworks College Operating Plan Department Operational Plans SMT PDRs	Operational Plans reviewed and approved by Vice Principals  Progress Reports prepared in Year  Curriculum Planning  Workforce Planning	Strategy - high level annual review  TRCC  SMT  SMT/OMT/OMT Plus  Board Meetings - 5 per Annum  Executive Committee Meetings - as required  GCG/College Principals Group	IA - Business Development 2019/20  IA - Performance Reporting & KPIs 2021/22  IA - Publicity & Communications 2022/23  IA - Corporate Planning 2023/24  Education Scotland/HMIE  GCRB and SFC		<b>Yes</b>	
2	<b>Financial Management</b> (including Procurement & Student Funding)	<b>Vice Principal Operations</b>	Finance Strategy  Financial Regulations  Delegated authority  Policies & Procedures  Segregation of Duties  Financial reporting  Staff Training  APUC Support	Financial planning  Budget setting process  Quarterly Forecasting  Finance team compliance checks and reconciliations  Monthly Management Accounts  FFR  Accountants Monthly Budget Holder Meetings  Embedded Procurement - review of POs and Expenditure, weekly Meetings, staff training and support  Continuous Improvement	Monthly Finance SMT  Annual Report & Financial Statements  Quarterly oversight by Finance & Resources Committee  Audit & Risk Committee as appropriate  Board Approval of Budgets and Annual report and accounts and Quarterly Finance Update  Annual Expenditure Report - Procurement  Annual Procurement Strategy Review/Update  New 5 Year Operating Plan 2024-2029	IA - Procurement & Creditors/ Purchasing 2019/20  IA - Cash & Bank/Treasury Management  IA - Budgetary Control & Financial Planning 2022/23  IA - Student Fees & Contracts/Registry 2023/24  IA - Bursary, Childcare & Hardship Funds - Annually  Annual External audit  GCRB & SFC Reporting		<b>Yes</b>	
3	<b>Quality Learning &amp; Teaching &amp; Student Outcomes</b>	<b>Vice Principal Learning &amp; Quality</b>	Learning & Teaching & Assessment Strategy  College Quality Enhancement Arrangements  Regional Outcome Agreement  Staff Qualifications & Training  PDR Process	Curriculum Manager Course Review  Senior Curriculum Manager Subject Area Review  Support Service Quality Review  Regular Monitoring College Performance Targets & KPIs  Continuous Improvement  Curriculum Planning	SMT  Bi Weekly Quality Management Group  Quarterly Academic Board  Quarterly Oversight Learning & Teaching Committee  Reporting to Board as appropriate	IA - Student Recruitment & Retention 2019/20  IA - Quality Assurance 2022/23  IA - Student Support Audit 2022/23  IA - Curriculum Planning 2023/24  IA - Credits Audit - Annually  Education Scotland (HMIE) - Verification Visits & Inspections  Skills Development Scotland Audits  GCRB & SFC Reporting		<b>Yes</b>	



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4	<b>Risk Management &amp; Business Continuity</b>	<b>Director of Estates &amp; Corporate Services</b>	Risk Management Framework Business Continuity Plan Full embedded Risk Management System Staff Training & Awareness	Quarterly Review of Team and Strategic Risk Registers Project Risk Registers Reviewed Monthly Table Top BC Exercises Continuous Improvement	Risk Management Committee Incident Management Team Strategic Risk Register - Quarterly to SMT, RMC, Audit & Risk Committee; Twice a year to Board; once a year to F&R and L&T. Review of College Risk Appetite Levels	IA - Business Continuity 2019/20 IA - Risk Management 2023/24 GCRB		Yes	
5	<b>Estates &amp; Project Works</b>	<b>Vice Principal Operations</b>	Estates & Sustainability Strategy Delegated Authority Public Procurement Staff Training Buildings Insurance	Budget Setting & Prioritising Operational Plan Annual Workplan Campus Walkrounds Helpdesk Monitors Contractor Management Continuous Improvement	SMT Estates & Sustainability Working Group Risk Management Committee Project Working Groups/External Project Manager as appropriate Quarterly oversight by Finance & Resources Committee Audit & Risk Committee as appropriate GCG/Regional Sustainability Group Full Condition Surveys - All Campuses July 2024	IA - Estates Strategy/Capital Project 2021/22 IA - Asset/Fleet Management 2021/22 GCRB & SFC Reporting		Yes	
6	<b>Human resources</b> (including Organisational Development, Wellbeing & Equality, Diversity & Inclusion)	<b>Director of People &amp; Culture</b>	People & Culture Strategy Policies & Procedures Directors & Officers Insurance Staff Training	Monthly Finance Meetings Regular Review of Policies & Procedures Absence Monitoring Improved HR Systems Regular Reporting OHS Referrals Occupational Health Checks Expert Advice - Legal/Other PDR Process Continuous Improvement Workforce Planning	SMT TRCC Equality Committee Monthly Union Meetings - EIS/FELA and Unison Quarterly JNCC Meetings Quarterly oversight by Finance & Resources Committee Audit & Risk Committee and Board as appropriate GCG/Regional Sustainability Group	IA - Sickness Absence 2020/21 IA - Payroll 2022/23 IA - Staff Development 2023/24 Public Sector Equality Duties (PSED) Report College Employers Scotland (CES) HMRC Pension Schemes		Yes	



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7	<b>Governance &amp; Legislative Compliance</b> (including Health & Safety, FOI, GDPR, Safeguarding, etc)	<b>Principal, Director of Estates &amp; Corporate Services &amp; Health &amp; Safety Manager</b>	Governance & Compliance Framework Policies & Procedures Directors & Officers Insurance Appropriate Training, eg Workrite	Monitoring and control of FOI, Complaints and GDPR issues Workrite Health & Safety Risk Management Safeguarding monitoring and Reporting. Continuous Improvement	Data Protection Privacy Network Safeguarding Group/Champions Health & Safety Committee Quarterly oversight by Finance & Resources Committee Audit & Risk Committee and Board as appropriate	IA - Corporate Governance 2020/21 IA - Data Protection 2021/22 IA - Health & Safety Audit 2022/23 Externally Facilitated Effectiveness Review (EFER) HEFESTIS Information Commissioners Office (FOI) Scottish Public Sector Ombudsman (Complaints) OSCR Reporting Reporting to Arms Length Foundation Standards Commission		<b>Yes</b>	
8	<b>Digital Services &amp; Cyber Security</b>	<b>Director of Digital Services</b>	Policies & Procedures Procurement Admin Controls Technical Controls Digital Services Strategy Cyber Insurance Staff Qualifications & Training	Operational Planning Renewal of ICT Assets - hardware/software Regular Security Updates Daily Back-ups Penetration Testing Cyber Essential Scheme Continuous Improvement	SMT Oversight by Finance & Resources and Audit & Risk Committee as appropriate Annual Board update on Digital Strategy GCG/Regional Sustainability Group JISC Review of College Infrastructure	IA - IT Network Arrangements 2020/21 IA - Cyber Security 2022/23 IA - Systems Development/Implementation 2023/24 CISO Network Scottish Government - Cyber Resilience Framework		<b>Yes</b>	
9	<b>Fraud</b>	<b>Vice Principal Operations &amp; Finance Manager</b>	NFI Initiative Anti Bribery and Anti Fraud Policies Procurement controls Anti Bribery/Anti Corruption Training Cyber Security Training Other Training as required	Noted as Risk on Finance Team Risk Register - mitigating actions noted and monitored. Segregation of Duties Regular Reconciliations Delegated Authority Matrix Approval System - workflow built into Systems Bank Modulus Checks	SMT NFI results reported to Audit & Risk Committee every two years.	Internal Audit - inherent in all Audits External Audit - cover NFI and Fraud as part of the External Audit remit NFI every two years		<b>Yes</b>	



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10	Sustainability & Net Zero	Director of Estates & Corporate Services & Sustainability Manager	Estates & Sustainability Strategy Policies & Procedures Directors & Officers Insurance Raising Awareness	Operational Plan Climate Change Action Plan - Actions Race to Zero - Actions Staff & Student Engagement College Sustainability Champions Group	College Environmental Champions Group Estates & Sustainability Working Group SMT Quarterly oversight by Finance & Resources Committee Reports to Board and Arms Length Foundation as required GCG/Regional Sustainability Group	IA = Internal Audit (5 Year Plan)  IA - Environmental Sustainability Public Sector Climate Change Duties Report - Annual Report Climate Change Action Plan - Annual Race to Zero - Annual Report		Yes	

<b>Key: RAG rating on the effectiveness of controls from assurance work undertaken</b>
<b>LOW:</b> Significant concerns over the adequacy/effectiveness of the controls in place in proportion to the risks
<b>MEDIUM:</b> Some areas of concern over the adequacy/effectiveness of the controls in place in proportion to the risk
<b>HIGH:</b> Controls in place assessed as adequate/effective and in proportion to the risks
Insufficient information at present to judge the adequacy/effectiveness of controls
<b>N/A - No Action Required</b>