

**Item 09**  
**For Approval and Endorsement**

**Glasgow Kelvin College**

**Audit and Risk Committee Meeting of 12 May 2026**

**Audit Action Plan**

**Report by Assistant Principal – Estates, Corporate Planning and Governance**

**1. Introduction**

As members are aware, it is good practice for both management and the Audit and Risk Committee members to monitor progress in implementing the recommendations made by the Internal and External Auditors. Members will recall that it was agreed that the College would maintain an Audit Action plan to provide the Audit and Risk Committee members with details of all 'high', 'medium' and 'low' grade audit recommendations raised by either the internal or external auditors.

The purpose of this report is to provide members with the current Audit Action Plan as at **Appendix 1** in the portal. The Governance Action Plan (GAP) is a separate document and the actions contained therein are not repeated in the Audit Action Plan. Any actions raised in the Externally Facilitated Effectiveness Review appear in the GAP.

**2. Audit Action Plan**

**Appendix 1** is the Audit Action Plan as at April 2026. The document has been updated to reflect the current position.

**Annex 1**, attached to this report, provides a list of planned audits for 2025/26 and when they were, and are due, to be reported to the Audit and Risk Committee.

Assuming the Audit Action Plan update as per **Appendix 1** is accepted, the number of recommendations outstanding is as follows:

<b>Grade</b>	<b>Feb 2024</b>	<b>May 2024</b>	<b>Aug 2024</b>	<b>Nov 2024</b>	<b>Feb 2025</b>	<b>May 2025</b>	<b>Sept 2025</b>	<b>Nov 2025</b>	<b>Feb 2026</b>	<b>April 2026</b>
High	0	0	0	0	0	0	0	0	0	0
Medium	0	1	1	1	1	1	0	1	1	1
Low	20	20	20	12	15	16	7	12	12	13
<b>Total</b>	<b>20</b>	<b>21</b>	<b>21</b>	<b>13</b>	<b>16</b>	<b>17</b>	<b>7</b>	<b>13</b>	<b>13</b>	<b>14</b>

There is 1 medium priority action to be completed. Of the 13 low priority actions, the College considers 8 to be complete and another 1 to be partially completed.

As per a request of the Chair of the Audit and Risk Committee, all internal audit reports for 2024/25 and to date, have been reviewed to ensure that any weaknesses listed in the text of these reports is being captured and actioned to ensure that these do not become future audit recommendations. The Senior Leadership Team have full sight of this list and this is being worked on as a matter of routine.

### **3. Resource Implications**

The resources implications are mainly in relation to staff time to implement recommendations contained in the Audit Action plan.

### **4. Impact on Students**

There are no negative impact on students identified as a consequence of anything within this report.

### **5. Risk and Assurance**

The Audit Action plan is an important mechanism used to manage risk and control issues raised through independent audit visits. This provides the Committee with management assurance that recommendations made by auditors are being addressed.

### **6. Equality**

No adverse impacts on people with protected characteristics have been identified as a consequence of this report.

### **7. Data Protection**

There are no new data protection matters arising from the contents of this report.

### **8. Environmental and Sustainability**

There are no new environmental and sustainability matters arising from the contents of this report.

### **9. Recommendations**

Members of the Audit and Risk Committee are recommended to:

- i) note the contents of this report, its appendix and annex; and
- ii) approve the Audit Action Plan as per **Appendix 1**.

### **10. Further Information**

Members can obtain further information on the contents of this report from Lisa Clark, Assistant Principal Estates, Corporate Planning and Governance - [lisaclark@glasgowkelvin.ac.uk](mailto:lisaclark@glasgowkelvin.ac.uk) or Jeanette Evans, Vice Principal – Resources and Corporate Development/Chief Operating Officer - [jevans@glasgowkelvin.ac.uk](mailto:jevans@glasgowkelvin.ac.uk)

## Annex 1

### Planned Audits 2025/26

Wbg
Henderson Loggie

Audit	Scheduled	Audit & Risk Committee
Follow Up Reviews	September 2025	September 2025 – complete
Learning & Teaching Student Experience	October 2025	November 2025 – complete
Credits Audit	November 2025	November 2025 – complete
Student Support Funds Audit	November 2025	November 2025 – complete
<b>Business Continuity &amp; Disaster Recovery</b>	<b>March 2026</b>	<b>May 2026 – complete</b>
<b>Budgetary &amp; Financial Reporting</b>	<b>March 2026</b>	<b>May 2026 – complete</b>
<b>Cyber Security</b>	<b>March 2026</b>	<b>May 2026 – complete</b>
Follow Up Review	June 2026	AY 2026/27