

# Glasgow Kelvin College

## Follow Up Reviews 2020/21

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# Management Summary

## Introduction and Background

As part of the Internal Audit programme at Glasgow Kelvin College ('the College') for 2020/21 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2019/20 and reports from earlier years where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2020/02 – Student Recruitment and Retention
- Internal Audit Report 2020/03 – Business Continuity Planning
- Internal Audit Report 2020/04 – Follow Up Reviews 2019/20
- Internal Audit Report 2020/05 – 2019/20 Student Activity Data
- Internal Audit Report 2020/06 – 2019/20 Student Support Funds
- Internal Audit Report 2020/07 – Business Development

Reports 2020/01 – ANA and Strategic Plan and 2020/08 – Annual Report did not contain an action plan and therefore no follow-up activity was required for these specific reports as part of this review.

## Audit Scope and Objectives

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, that 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 supporting documentation, 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 overall 14 (67%) of the 21 recommendations followed-up being assessed as 'fully implemented'. Five recommendations were assessed as 'partially implemented' and two as showing 'little or no progress'.

The recommendations assessed as showing 'little or no progress' were as follows:

- Report 2020/02 – Student Recruitment and Retention R4 – It was planned that Faculties prioritise the development of new induction packs in Block 3 prior to the summer however this was impacted by the Coronavirus pandemic. This action will now be prioritised within the 2021/22 academic year; and



## Overall Conclusion (continued)

- Report 2020/07 – Business Development R3 – The format of the financial reporting of Non-SFC income has not yet been amended. Management advised that progress against financial income targets, and costs where appropriate, will be reported to the College Finance and Resources Committee once a year. Reporting will generally take place annually at the September Meeting, but as this is the first year, an interim report will be presented in March 2022.

Our findings from each of the follow-up reviews has 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
Student Recruitment and Retention	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	5	1	3	1	-	-
Total		5	1	3	1	-	-
Business Continuity Planning	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	3	-	-	-	-
Total		3	3	-	-	-	-
2019/20 Student Activity Data	1	-	-	-	-	-	-
	2	1	1	-	-	-	-
	3	4	4	-	-	-	-
Total		5	5	-	-	-	-
2019/20 Student Support Funds	1	-	-	-	-	-	-
	2	1	1	-	-	-	-
	3	-	-	-	-	-	-
Total		1	1	-	-	-	-
Business Development	1	-	-	-	-	-	-
	2	1	-	1	-	-	-
	3	2	1	-	1	-	-
Total		3	1	1	1	-	-
Follow Up Reviews 2019/20	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	3	1	-	-	-
Total		4	3	1	-	-	-
Grand Totals		21	14	5	2	-	-

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

## Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our reviews.

## Appendix I - Updated Action Plan

### Internal Audit Report 2020/02 – Recruitment & Retention

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R1</b> Investigate how recruitment forecasting data could be strengthened, including revising conversion rates throughout the recruitment phase as information becomes available, particularly for conversion of interviews to offers and offers to enrolments. As forecasting practices become more developed consider how 'at risk' offers can be incorporated into target recruitments, for example developing reports to isolate offers made net of any 'at risk' offers. This should improve the accuracy of forecasting and provide additional insights on where any late recruitment activity is likely to be required, including revisiting waiting lists.	3	Proposals to integrate forecasting data into working practices to be considered and tested out over the course of this year's recruitment activity. If deemed appropriate and workable, these will be integrated into arrangements for future year's recruitment.	Yes	Monica McKerlie, Head of Services to Support Learners	31 December 2020	<p>A digital system has been developed whereby offers are graded in terms of risk of withdrawal and this information used to inform forecasting of expected enrolments.</p> <p>This system has been developed with Capita and is now integrated within the Columbus front-end system. It is being piloted across a number of courses with a view to greater roll out in 2021/22.</p> <p><b>Fully Implemented</b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R2</b> Review the individual course guide pages on the College website and identify further opportunities to provide case studies video content, where this can be supported.	<b>3</b>	Agreed.	Yes	Director of Business Development	30 June 2020	<p>Based on this audit and other feedback, the College has agreed to fully redevelop the current College website. The specification includes reference to greater facility for video content.</p> <p>This redevelopment process is currently at the tender stage.</p> <p><b>Revised completion date:</b> 31 December 2021</p> <p><b><i>Partially Implemented</i></b></p>
<b>R3</b> Links to approved departmental social media sites should be added to the individual course guide pages of the College website as a way of channelling potential applicants to information which will provide further insight into programme activities and content and highlight the specific achievements of students.	<b>3</b>	Agreed.	Yes	Director of Business Development	30 June 2020	<p>This will be integrated into the redevelopment of the College website.</p> <p><b>Revised completion date:</b> 31 December 2021</p> <p><b><i>Partially Implemented</i></b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R4</b> Consider how the issuing of departmental induction packs can be more widely implemented across Faculty teams as part of 'keep warm' activities.	<b>3</b>	Agreed.	Yes	Vice Principal Curriculum and Quality	31 May 2020	<p>It was planned that Faculties prioritise the development of new induction packs in Block 3 prior to the summer. However, due to the disruption caused by the Coronavirus pandemic, induction packs were not significantly increased as Faculties were focussed on ensuring existing learners who had not been able to access College buildings for the previous 4 months were able to complete their courses. This action will now be prioritised within the 2021/22 academic year.</p> <p><b>Revised completion date:</b> 31 May 2022</p> <p><i>Little or No Progress Made</i></p>





## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R5</b> Develop capacity and protocols to identify through non-attendance patterns, learners at risk of withdrawing from their course of study. Use this information to inform targeted intervention activity to support reduced rates of withdrawal.	<b>3</b>	Agreed.	Yes	Vice Principal Curriculum and Quality	31 October 2020	<p>A range of actions are being undertaken to progress this recommendation.</p> <p>The College is increasing its capacity to monitor attendance by implementing new and higher quality register software for 2021/22. Aligned to this, the College is developing a Power BI interface for staff to view data in a real time and more usable data format.</p> <p>The College is also consulting with staff on the development of a centralised support staff retention improvement function. Based on current discussion, it is expected that this new function will be operational from 1 October 2021.</p> <p><b>Revised completion date:</b> 1 October 2021</p> <p><b><i>Partially Implemented</i></b></p>

## Appendix II - Updated Action Plan

### Internal Audit Report 2020/03 – Business Continuity Planning

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<p><b>R1</b> Department BCPs should be reviewed and updated to ensure that they include the following elements</p> <ul style="list-style-type: none"> <li>Recovery plans and timescales which are aligned to ICT criticality assessment and recovery times;</li> <li>An extended contact list which should include staff that are required to operate key systems and not just senior managers; and</li> <li>A planned program of regular departmental BCP testing, reviews and updates should be in place.</li> </ul>	<b>3</b>	<p>The recommendations are accepted. Departments will be aligned to ICT criticality assessment and recovery times in priority order. A detailed contact list appears in the main College BCP which covers departmental contacts/suppliers but will also appear in each departmental BCP for added ease. Regular testing of individual departmental BCP's was planned but delayed due to Coronavirus issues. Updates to plans will flow from any emerging gaps uncovered during testing.</p>	Yes	Interim Assistant Principal	31 January 2021	<p>Liaison has taken place with the Director of Digital Services and the Departmental Business Recovery Plans are in line with ICT recovery objectives – as at 26/01/2021.</p> <p>Work was undertaken with the HR Department and Faculty Administration Support staff to ensure that Departmental Plans had a full list of staff inserted, this included the teaching areas covered by those staff members.</p> <p>Administration Officers who have a remit to support teaching Faculties have also been given the necessary access in order that they can oversee the administration and upkeep of the plans.</p> <p>Plans include a log of any updates and testing including attendance at Exercises.</p> <p><b>Fully Implemented</b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R2</b> The process for completing a BCP should be documented and available to BCP owners and other key stakeholders in the college.	<b>3</b>	This recommendation is accepted. A process will be generated and made available to BCP owners and other key stakeholders in the College. Cognisance will be taken of the ISO 22301 standard to act as a benchmark for production of this key piece of documentation.	Yes	Interim Assistant Principal	31 January 2021	A guide was produced in relation to Completing Business Recovery Plans and this was shared with departments. A copy is available on One Drive in each departmental folder and a copy is also available in the College Intranet.  <b>Fully Implemented</b>
<b>R3</b> A formal lessons learned exercise should be completed and documented following either an incident or a tabletop exercise for all BCPs.	<b>3</b>	This recommendation is accepted. A process will be generated and made available to BCP owners and other key stakeholders in the College.  Cognisance will be taken of the ISO 22301 standard to act as a benchmark for production of this key piece of documentation.	Yes	Interim Assistant Principal	31 January 2021	An Incident and Exercise log has been created with links to supporting paperwork. Departmental exercises will be logged here as well as IMT exercises and any incidents. Lessons learned / issues highlighted are being duly logged.  <b>Fully Implemented</b>



## Appendix III - Updated Action Plan

### Internal Audit Report 2020/05 – 2019/20 Student Activity Data

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>Student Eligibility – Residency</b>  <b>R1</b> Ensure that all enrolment data that confirms student eligibility for Credits funding, including confirmation of residency status, is captured during the enrolment process and subject to data integrity checking.	<b>2</b>	<p>MIS and Finance Manager will introduce a process to ensure that MIS and the Finance Dept continue to work together to ensure the accuracy of the residency information in the system for a student.</p> <p>MIS will ensure that enrolment information is retained and available for audit.</p>	Yes	VP – Curriculum and Quality Enhancement (MIS Manager, Finance Manager)	Process in place by Dec 2020 and finalised by FES audit Sept 2021.	<p>MIS and Finance have developed a new process that enables Student Eligibility and Fee Waiver information to be as up to date as possible. Finance staff process information on an ongoing basis and at the end of every block, MIS staff run the report in Unite and update the information where applicable.</p> <p>Any information that cannot be updated is removed from the credit count at the end of the academic session.</p> <p><b>Fully Implemented</b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>Classification of Programmes</b>  <b>R2</b> Ensure that data integrity checks are undertaken in-year and at the year end to ensure that the Mode of Attendance shown for full-time students is appropriate based on the course type and Credits claimed per student.	3	MIS will continue to check student data to ensure their MoA is in line with their Credit total.	Yes	MIS Manager	Throughout academic session and finalised for FES Audit Sept 2021.	<p>Checks are done to ensure that students with credits &gt;12 or &gt;15 are coded accurately in their Enrolment FES/SQA: Mode field to ensure they are reflected as f/t.</p> <p>Additionally, MIS is ensuring that any student with calculated credits less than 12 or 15 are accurately coded as non f/t,</p> <p>These checks are carried out each time a return is made to the SFC.</p> <p>For academic session 2021/22 these checks have been added to the monthly checking reports.</p> <p><b>Fully Implemented</b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>Fee Waiver</b>  <b>R3</b> Ensure that the in-year data integrity checks of the UNIT-e data includes a review of the fee generation data such as fee status, Source of Finance code and mode of attendance.	3	This will be included in the process introduced by the MIS and Finance Manager which looks at Residency.	Yes	MIS Manager / Finance Manager	Throughout academic session and finalised for FES Audit Sept 2021.	<p>MIS and Finance have developed a new process that enables Student Eligibility and Fee Waiver information to be as up to date as possible. Finance staff process information on an ongoing basis and at the end of every block, MIS staff run the report in Unite and update the information where applicable.</p> <p>Any information that cannot be updated is removed from the credit count at the end of the academic session.</p> <p><b>Fully Implemented</b></p>



## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>Price Groups and Superclass</b>  <b>R4</b> Review course superclass codes to ensure they best describe the academic subject areas.	3	MIS Manager will check the Superclass of all classes to ensure the accuracy of the Price Group.	Yes	MIS Manager	Throughout academic session and finalised for FES Audit Sept 2021.	<p>MIS developed a report that counts the number of units within a class by their Superclass. The report is used to check that the most dominant superclass is used as the Class Superclass and therefore ensure that the correct Price Group is being allocated.</p> <p>This report is checked at both the beginning and end of session.</p> <p><b>Fully Implemented</b></p>



## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>Credit Values</b>  <b>R5</b> Review the checks carried out at course set-up to ensure that Credits claimed agree to SQA (or other awarding body) credit rating or planned learning hours/40.	<b>3</b>	MIS will continue to check student data against course set up to ensure the correct calculation of Credits.	Yes	MIS Manager	Throughout academic session and finalised for FES Audit Sept 2021.	<p>For F/T classes a check is undertaken to ensure the level of credits agreed by College Management or relevant to the class requirement e.g., Access classes, are entered against the class record.</p> <p>A check is made that all infill or resit classes do not list the credits associated with the f/t class.</p> <p>At the year end, a health check is done on the p/t class credit calculation.</p> <p><b>Fully Implemented</b></p>





## Appendix IV - Updated Action Plan

### Internal Audit Report 2020/06 – 2019/20 Student Support Funds

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>Bursary Fund</b>  <b>R1</b> The College should review its procedure for identifying study materials costs for Bursary students to ensure that only costs relating to Bursary students, supported by purchase invoices and student funding records, are charged to the Bursary Fund.	<b>2</b>	A new system has been introduced across all faculties which will identify bursary students when ordering goods.	Yes	Finance Manager	September 2020	<p>Information on the fee status of students is shown on Columbus, which is available to all staff prior to placing an order. Guidance to staff on placing orders for bursary students has been updated.</p> <p>A request has been logged with ICT for further development in respect of Power Bi reports extracting live data from the student support fund software system TeQuios.</p> <p>Also, invoices charged to bursaries are checked and costs for non-eligible students have been recharged to the faculty budget.</p> <p><b>Fully Implemented</b></p>



## Appendix V - Updated Action Plan

### Internal Audit Report 2020/07 – Business Development

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R1</b> A standard methodology or ready reckoner should be developed and implemented across the College to ensure that all additional training delivered by the College, including non-SFC training or learning, is accurately costed and all relevant financial implications are accurately identified, factored into decision making and recovered.	<b>2</b>	Work has already commenced to address this recommendation and this will be further developed over the next few months.	Yes	Director of Business Development / Head of Finance	31 July 2021	<p>A costing model has been developed to ensure that all aspects of commercial courses are accurately identified. The final version of this model is awaiting approval by College SMT is expected to be introduced by 1 October 2021.</p> <p><b>Revised completion date:</b> 1 October 2021</p> <p><b><i>Partially Implemented</i></b></p>
<b>R2</b> The College should define a strategic target for a percentage increase or a defined level of non-SFC income to be achieved to quantify the 2020-23 Strategic Plan objective to raise non-SFC income.	<b>3</b>	This will be considered as part of the Budget setting process.	Yes	Director of Business Development / Vice Principal Operations	31 July 2021	<p>The Business Development component of non SFC income will increase by 1% for 2021/22 and 2% for 2022/23 and 2023/24.</p> <p>The overall Business Development increase should be net of any associated cost increases.</p> <p><b><i>Fully Implemented</i></b></p>



## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2021
<b>R3</b> The current format of the financial reporting of Non-SFC income should be revisited to allow the progress of the Business Development Team against financial income targets to be monitored more effectively throughout the financial year.	3	Work has already commenced to address this recommendation and will be further progressed over the next few months to provide enhanced reporting in this area.	Yes	Director of Business Development / Head of Finance	31 July 2021	<p>The scope of non SFC income that falls within the remit of the Business Development Team will be reported as follows. Progress against financial income targets, and costs where appropriate, will be reported to the College Finance and Resources Committee once a year. Reporting will generally take place annually at the September Meeting, but as this is the first year, an interim report will be presented in March 2022.</p> <p><b>Revised completion date:</b> March 2022</p> <p><i>Little or No Progress Made</i></p>



## Appendix VI - Updated Action Plan

### Internal Audit Report 2020/04 – Follow Up Reviews 2019/20

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
<b>Internal Audit Report 2018/05 – IT Network Arrangements / Systems Development / Implementation</b>							
<b>R5</b> Consider producing summary guidance for staff in relation to the College's approach to ICT project management which outlines the methodology to be adopted; in what circumstances the methodology should be applied; the governance arrangements; and the standard documentation that requires to be prepared (such as project briefs, system and user specifications and project plans).	<b>3</b>	Recommendation accepted for all ICT projects which are anticipated to exceed £50k other than hardware lifecycle replacement.	Yes	Head of ICT and Vice Principal – Finance & Corporate Services	30 August 2018  <b>Revised:</b> 28 February 2021	<p><b>September 2019:</b> PRINCE II Project Management Process has been drafted and is being considered at present by members of the SMT.</p> <p><b>August 2020:</b> The Project Management process was finalised and approved at SMT. Given the departure of the Vice Principal – Finance and Corporate Services and the ongoing Coronavirus pandemic, no further implementation of this process has taken place to date. It is hoped that when College life returns to near normality, that this project management procedure can be fully adopted and implemented.</p>	<p>Since February 2021, approximately 40 members of staff have undergone an in-depth Continuous Improvement training course delivered by the University of Strathclyde. This has provided a framework for all business improvement and projects going forward, including utilisation of the Lean Management toolkit.</p> <p>Meetings of the College's Continuous Improvement group are ongoing and enhancement and simplification of all College processes is being considered.</p>



## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
Internal Audit Report 2018/05 – IT Network Arrangements / Systems Development / Implementation							
R5 (Continued)						<p><b>August 2020 (continued):</b> Resources and dealing with the pandemic has not allowed ample time at present</p> <p><b>Revised completion date:</b> 28 February 2021</p> <p><b>Partially Implemented</b></p>	<p>Given the recent training, a review of the Project Management Process approved in August 2020 will take place to ensure that it is still appropriate and thereafter a standard approach to Project Management will be introduced by 1 January 2022 at the latest.</p> <p><b>Revised completion date:</b> 1 January 2022</p> <p><b>Partially Implemented</b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
<b>Internal Audit Report 2019/02 – Procurement and Creditors/Purchasing</b>							
<b>R2</b> Ensure that all suppliers with spend of over £50,000, across a four year period, undergo a procurement exercise or have a Single Source Justification form completed. In addition, steps should be taken to ensure that any expenditure between £2,000 and £50,000 with only one quote has a Single Source Justification form completed and authorised.	<b>3</b>	Recommendation accepted.	Yes	Procurement Manager	30 June 2019  <b>Revised:</b> 31 March 2021	<p><b>August 2020:</b> We selected a sample of 10 purchases made during the 2019/20 financial year and sought confirmation of the procurement route used in each case. We established that five purchases had been tendered through APUC and the first ranked supplier on an APUC framework had been used in one other instance. One purchase, for insurance, was exempt under the Teckal exemption for 'in-house services and a Single Source Justification form had been approved for the delivery of training for the Student Loans Company Flexible Workforce Development Fund.</p> <p>One purchase, for consultancy of £2,400 plus VAT, was above the threshold of £2,000 where three quotes are required however these had not been obtained and no Single Source Justification form had been completed.</p>	<p>The Procurement Manager (PM) indicated that since this audit there have been some changes to ensure the correct procedures are followed for requirements over £2k:</p> <ul style="list-style-type: none"> <li>Financial instructions have been updated to ensure orders are processed according to financial delegations;</li> <li>PM's monthly P2P due diligence – the PM checks all orders raised on the P2P system for compliance. The value of the orders raised for the previous month are investigated. If there is an order for over £2k and the PM does not know about it or it is not being bought under a contract the PM checks with Purchase ledger staff first and then contacts the individual to get a retrospective Single Source Justification and directs them to the procedures;</li> </ul>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
R2 (Continued)						<p><b>August 2020 (continued):</b> Management advised that this work was required urgently and the cost was expected to be below the threshold however it turned out to be more complex than anticipated and the final agreed fee was above this level.</p> <p>Information on the procurement route for one further purchase was not available prior to finalisation of this report.</p> <p><b>Revised completion date:</b> 31 March 2021</p> <p><b>Partially Implemented</b></p>	<ul style="list-style-type: none"> <li>• Purchase ledger staff have a responsibility to question orders received without appropriate supporting evidence;</li> <li>• Yearly spend analysis is undertaken by the PM to ensure compliance and spend profiles of contracted suppliers. This will identify over-spends against contract budgets;</li> <li>• Procurement Overview training has continued to College staff new starts and those with budget approval, when necessary; and</li> <li>• the PM also maintains the APUC Hunter database for the College which identifies contracts, collaborations and call-off from frameworks,</li> </ul> <p>The results of testing undertaken in this area as part of the internal audit programme for 2020/21 (refer report 2021/06, issued June 2021) were satisfactory.</p> <p><b>Fully Implemented</b></p>

## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
<b>R3</b> Ensure that all Direct Debit payments have a supporting invoice / documentation that has been authorised by two relevant staff. In all cases those authorising the expenditure should both sign and print their name.	<b>3</b>	Recommendation accepted, a new procedure is being developed.	Yes	Finance Manager	31 May 2019  <b>Revised Date:</b> 31 March 2021	<p><b>August 2020:</b> Direct Debit invoices are saved electronically, and most are available via online platforms. We were advised that the invoices are checked by the Accounts Assistant for accuracy, although for a sample of two Direct Debit payments selected (for Non Domestic Rates and PT-X BACS monthly fee) invoices were available but there was no evidence of sign-off by two members of staff.</p> <p>The Finance Manager indicated that these purchases could be processed through the P2P system going forward which would further strengthen controls in this area.</p> <p><b>Revised completion date:</b> 31 March 2021</p> <p><b>Partially Implemented</b></p>	<p>Direct debits now follow the matrix approval workflow via the P2P system.</p> <p><b>Fully Implemented</b></p>



## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
<p><b>R4</b> Review the Procurement Procedures and Financial Regulations and ensure that they clearly set out the specific circumstances when a purchase order is required and ensure that non-compliance is addressed and reported upon regularly.</p> <p>A quarterly report should be run which identifies any items with no purchase order number and these should be reviewed to ensure that there is an appropriate justification for the absence of a purchase order.</p>	3	Recommendation accepted. Reports on non-compliance will be considered by SMT at least once per term.	Yes	Finance Manager	31 May 2019	<p><b>August 2020:</b> The procedures indicate that the College will only pay invoices that quote a Purchase Order (PO) number and do not set out any exceptions to this. In practice, the College does not raise POs where a contract has been agreed unless the supplier requests a PO number. The procedures need to be revised to reflect this and other exceptions.</p> <p>We selected a sample of 10 purchases made during the 2019/20 financial year and copy POs were only available in five instances. The purchases without a PO related to the building management system, insurance, consultancy and contract cleaning. Contracts were in place for four of the sample. In total nine purchases were covered by POs or a contract.</p>	<p>The Financial Procedures have been updated with exceptions from the requirement to raise a purchase order.</p> <p>An Invoices Without Orders report is now sent to the Vice Principal Operations for consideration. It has been agreed going forward that this report will be discussed at a separate SMT Finance meeting. The report will be considered once per term.</p> <p><b>Fully Implemented</b></p>



## Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2021
R4 (Continued)						<p><b>August 2020 (continued):</b> Reports on non-compliance will be implemented as of session 2020/21.</p> <p><b>Revised completion date:</b> 31 March 2021</p> <p><b>Partially Implemented</b></p>	

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