Glasgow Kelvin College

Annual Report to the Board of Management and Principal on the Provision of Internal Audit Services for 2019/20

Internal Audit Report No: 2020/08

Draft issued: 19 November 2020

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Now, for tomorrow

mha HENDERSON LOGGIE

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Annual Report and Opinion

Introduction

1.1 We were re-appointed in June 2019 as internal auditors of Glasgow Kelvin College ('the College') for the period 1 August 2019 to 31 July 2022 with the option to extend for a further 24 months thereafter at the discretion of the College. This report summarises the internal audit work performed during 2019/20.

1.2 An updated Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2019/20. The ANA was prepared following discussion with the Vice Principal (Corporate Services) and from a review of various College documents. The ANA was based on the College's risk register supplemented by our own assessment of the risks faced by the College. Following on from the ANA a Strategic Plan was formulated, covering the three-year internal audit cycle from 2019/20 to 2021/22 (internal audit report 2020/01, finalised in September 2019), and this was approved by the Audit and Risk Committee at its meeting on 17 September 2019.

1.3 The work undertaken in the year followed that set out in the Strategic Plan for 2019/20 with the following exception:

- After further discussion with College management and the Audit and Risk Committee the proposed four day review of Student Engagement / Students' Association was removed from the plan, originally to be replaced by an Externally Facilitated Effectiveness Review (EFER) as required by the Code of Good Governance for Scotland's Colleges. The EFER was subsequently deferred into 2020/21 as a result of revised timescales brought about by the COVID-19 pandemic.

1.4 The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3. Due to the impact of the COVID-19 pandemic College management requested that the fieldwork for the planned Business Development review be deferred until November 2020. This work has now been completed and the draft report will be issued shortly for management comment.

1.5 An analysis of time spent against budget is at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:

- Confirm our independence;
- Provide information about the year's activity and the work planned for next year in this report; and
- Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

1.7 Self-assessment is undertaken through:

- Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
- Ensuring compliance with best professional practice, in particular the PSIAS;
- Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
- Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
- Annual completion of a checklist to confirm PSIAS compliance.

1.8 External assessment is built into our firm-wide quality assurance procedures. MHA Henderson Loggie is a member of MHA, a national association of independent accountancy firms. Continued membership of MHA is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent MHA review conducted in March 2019 included our internal audit service. This was a comprehensive independent review of our internal audit function as required every five years by PSIAS. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.

1.9 The results of our self-assessment, conducted in May 2020, are that we are able to confirm that our service is independent of the College and complies with the PSIAS.

Significant Issues

1.10 All work in 2019/20 assessed systems as either 'Good' or 'Satisfactory', or provided an unqualified opinion on College returns, with the exception of the Further and Higher Education Childcare Fund and Bursary Return audit where we included a reservation in our covering letter to the Scottish Funding Council in relation to College's claim for Study Expenses from the Bursary Fund. This did not, however, represent a major internal control weakness and no other such weaknesses were identified from the internal audit work carried out during the year. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.

Opinion

1.11 In our opinion the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2019/20 and in previous years since our initial appointment.

Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2020/01	Strategic Internal Audit Plan 2019 to 2022 and Outline Internal Audit Annual Plan 2019/20	**N/A**	N/A	N/A	N/A	N/A
2020/02	Student Recruitment and Retention	**Satisfactory**	5	-	-	5
2020/03	Business Continuity Planning	**Good**	3	-	-	3
2020/04	Follow Up Reviews	**N/A**	6 out of 11 recommendations classified as 'fully implemented' and 1 was 'considered but not implemented'	-	-	4
2020/05	2019/20 Student Activity Data	**N/A**	5	-	1	4
2020/06	Student Support Funds	**N/A**	1	-	1	-

Overall gradings are defined as follows:

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

Recommendation grades are defined as follows:

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

Summary of Results and Conclusions

2020/01 – Strategic Internal Audit Plan 2019 to 2022 and Outline Internal Audit Annual Plan 2019/20

Final Issued – September 2019

The purpose of this document was to present to the members of the Audit and Risk Committee the Strategic Plan for 2019 to 2022 and the outline annual internal audit operating plan for the year ended 31 July 2020.

Through discussions with management and review of key documentation (including the College's Strategic Plan 2019-2022, the strategic risk register and previous internal and external audit reports) we built up a picture of the key issues facing the College. This analysis informed a discussion between the Vice Principal (Corporate Services) and MHA Henderson Loggie's Head of Public Sector and Internal Audit Services to discuss the key risks, issues and priorities for the College over the next three years.

The outline scope, objectives and audit approach for each audit assignment to be undertaken, arrived at following discussion with the Vice Principal (Corporate Services) and consideration by the Strategic Management Team. The outline scopes were then finalised after discussion with responsible mangers in each area.

2020/02 – Student Recruitment and Retention **Final Issued – March 2020** **Overall grade: Satisfactory**

Taking account of the regional context we conducted a review of the adequacy and effectiveness of the processes and procedures for managing and controlling student recruitment and retention, covering the role of curriculum teams, Admissions, Marketing and Communications and MIS.

This included a review of early warning indicators to flag where recruitment targets were not being met or where students were at risk of disengaging from their College studies.

For the purposes of this review, student recruitment was defined as those activities targeted towards individuals who were actively weighing up the prospect of entering or continuing in further or higher education.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College's Strategic Plan 2019-2022 included a strategic priority of '*Working to develop our students, communities and curriculum*', with the associated strategic objective of '*continue to review and develop an ambitious and innovative professional, technical and vocational curriculum for learners, consistent with the identified needs of employers, the economic and community needs, in line with the Glasgow Regional Outcome Agreement*'. Skills Development Scotland provided Regional Skills Assessments for the Glasgow Region which provided information on regional job demand. Further labour market intelligence was identified through College staff links with local and national industries.
- The College's curriculum portfolio was developed in line with the regional and national priorities and funded activity targets were included in the Glasgow Colleges Regional Outcome Agreement (ROA) and student recruitment was targeted on this basis;
- Comprehensive reporting of recruitment data had been developed from the MIS system to provide real-time information on the applications received, and the status of these applications;

The specific objectives of this audit were to obtain reasonable assurance that:	
1. There is appropriate senior management and Board committee oversight, including monitoring and reporting of information on student applications and retention rates against targets to identify areas of poor recruitment and retention, and identify possible actions.	**Good**
2. Clear roles and responsibilities have been established that foster accountability for recruitment and retention.	**Good**
3. There is an agreed student recruitment and retention strategy taking into account: • College strategic objectives, the Glasgow Colleges Regional Outcome Agreement and Scottish Funding Council (SFC) outcomes; • agreed recruitment and retention targets; • equal opportunities; • widening participation; • admissions policy.	**Good**
4. An annual student recruitment plan is in place to define and coordinate recruitment activity including a recruitment lifecycle. Recruitment / promotional activities are: • planned; • activities are designed to be economic, efficient and effective; • underpinned by recruitment data and market intelligence; • coordinated; • reviewed, monitored and evaluated.	**Satisfactory**

2020/02 – Student Recruitment and Retention (continued)

Strengths (continued)

- There was appropriate review of progress against target applications and enrolments at all levels, including Class Tutors, Curriculum Managers, Heads of Faculty, senior management and the Learning and Teaching Committee;
- Recruitment roles and responsibilities were clearly understood;
- The College regularly reviewed its admissions processes with findings utilised to refine existing arrangements;
- Where course recruitment was below target application levels, there was clarity on the roles and responsibilities for those who should review these figures and decide on when targeted marketing and promotion should be undertaken;
- There were a range of marketing activities undertaken to support recruitment including social media and the website; and
- There was an established mechanism in place to formally deal with and review complaints relating to the recruitment and admissions process.

Weaknesses

- Applicants who met the entry criteria and passed the selection process may have been made an offer of a place even where the applicant was a) over qualified for the programme applied for; or b) had indicated during interview that they had applied to other institutions and it looked likely that the College may not have been their first choice. These 'doubtful' offers could impact target enrolments forecasting significantly and could result in last minute recruitment during enrolment week as a result of no shows. This was partly the result of the College policy to not give applicants a closing date to accept any offers of a place. We identified that the reporting did not identify these 'at risk' offers or enrolments, although we noted that curriculum staff maintained an awareness of these numbers which they monitored and factored into their own recruitment forecasting data. We recommended that the College investigated how recruitment forecasting data could be strengthened by incorporating 'at risk' offers into target recruitments.

5.	An annual student retention plan is in place to define and coordinate activities designed to identify students at risk of dropping out at an early stage and provide them with the necessary support to retain them at the College	**Satisfactory**
6.	Knowledge, skills and training is provided to staff who are engaged in recruitment activity and in helping to retain students who are at risk of leaving the College.	**Good**
7.	There are mechanisms to handle recruitment complaints and obtain feedback where possible from students who leave the College prematurely and identify and take remedial action where necessary.	**Good**
Overall Level of Assurance		**Satisfactory**

2020/02 – Student Recruitment and Retention (continued)

Weaknesses (continued)

- Although the College had several social media accounts which were used as the primary marketing channel, we noted that many curriculum departments also operated, subject to approval from the SMT, separate social media sites. A review of the College website / social media sites and the departmental social media sites identified that:
    - although student case studies and short videos were used on the College website these were found to be limited and could have been used more widely; and
    - departmental social media sites were found to contain a lot of good promotional content including details of student activities, trips, achievements and events. Although some of this content was promoted via the College social media sites, the opportunity for potential applicants to view departmental content was limited and relied on them following the College social media pages. Furthermore, the departmental sites were primarily aimed at current students, particularly those on related courses, who may only become aware of departmental sites once they become students at enrolment.
- We identified an area of good practice within the Sports & Catering department where induction packs were issued to all applicants that had received offers during the summer months as part of 'keep warm' activities, which provided basic info on the College, course and department – including details of departmental staff. The packs also contained details of social media links where applicants could keep up to date with activities and announcements. We recommended that this practice was adopted by all departments.

2020/02 – Student Recruitment and Retention (continued)

Weaknesses (continued)

- We noted that the reporting of retention data, including early and further withdrawals, did not identify students, quantified in terms of Credits, 'at risk' of withdrawing based on attendance data. Both the Columbus and Power BI reporting applications could be utilised to pull data from the attendance registers which could be used to identify patterns in non-attendance and therefore provide early warning indicators to curriculum staff for students that were at risk of withdrawing. The results could then be used to inform early intervention activity. There was also scope for the College to set parameters which if breached would automatically generate reports and trigger intervention activity. For example, absences for three consecutive days would result in automated emails issued to curriculum staff or support staff, who could make direct contact with students via telephone.

2020/03 – Business Continuity Planning **Final Issued – April 2020** **Overall grade: Good**

The scope of this audit was to undertake a review of business continuity planning to consider whether there are adequate plans in place to minimise disruption to operations following loss of life, or damage to buildings or equipment.

The table opposite notes each separate objective for this review and records the results.

Our audit findings concurred with the recently undertaken Ashton review which stated that a robust BCP process was in place and operating effectively. This had been demonstrated in reality with the invocation of the Pandemic BCP and by virtue of the fact that the College was able to function, where required, until it could return to normal operations. The recommendations highlighted within our report aimed to augment and enhance the approach already in place. Once the pandemic situation had ceased and the College had returned to its normal operations, a review of the College's BCP processes was to take place. As part of this "lessons learned" exercise we recommended that the findings included in this exercise, and those outstanding from the Ashton report, were incorporated within that process.

Strengths

- BCPs were in place for the College covering key business areas and departments;
- The College plans and separate ICT plans were subject to regular review and update;
- Six monthly exercises were undertaken to test both the overall College BCP and ICT BCP;
- Incident logs were in place detailing issues to be addressed including identified plan improvements and planned BCP tests; and
- Key stakeholders in the BCP process were aware of their roles and responsibilities with regard to BCPs.

Opportunities for Improvement

- There was no regular review or testing programme in place for Departmental BCPs;
- There was no documented approach or guidance in place for the completion of BCPs; and
- The incident log did not fully meet best practice (as defined in ISO 22301) for the completion of a lessons learned exercise following the activation of a BCP.

The specific objectives of this audit were to obtain reasonable assurance that:	
1. Business Continuity / Contingency Plans (including ICT Business Continuity plans) are in place covering all College's activities and locations.	**Good**
2. The Business Continuity Plans / Contingency Plans are workable, properly communicated to members of staff, and have been adequately tested.	**Good**
3. The processes and procedures in place follow recommended good practice.	**Good**
Overall Level of Assurance	**Good**

2020/04 – Follow-Up Reviews 2019/20

Final Issued – September 2020

We carried out a follow-up review of recommendations made in the following Internal Audit reports issued during 2019/20:

- Internal Audit Report 2019/02 – Procurement and Creditors / Purchasing;
- Internal Audit Report 2019/05 – Data Protection;
- Internal Audit Report 2019/06 – Staff Recruitment and Retention / Staff Development; and
- Internal Audit Report 2019/07 – Follow-Up Reviews.

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

The College had made some progress in implementing the recommendations followed-up as part of this review with six of 11 recommendations being 'fully implemented'. Four recommendations were assessed as 'partially implemented'.

One recommendation was assessed as 'considered but not implemented'. We recommended that the justification categories described in the College's Single Source Justification form were aligned with the wording in the Procurement Reform (Scotland) Regulations however management felt that the current form was acceptable.

2020/04 – Follow-Up Reviews 2019/20 (continued)

Our findings from each of the follow up reviews has been summarised as follow:

From Original Reports			*From Follow-Up Work Performed*			
Area	**Rec'n Grades**	**Number Agreed**	**Fully Implemented**	**Partially Implemented**	**Little or No Progress Made**	**Considered But Not Implemented**
Procurement and Creditors / Purchasing	1	-	-	-	-	-
	2	2	2	-	-	-
	3	4	-	3	-	1
Total		**6**	**2**	**3**	**-**	**1**
Data Protection	1	-	-	-	-	-
	2	-	-	-	-	-
	3	3	3	-	-	-
Total		**3**	**3**	**-**	**-**	**-**
Staff Recruitment and Retention / Staff Development	1	-	-	-	-	-
	2	-	-	-	-	-
	3	1	1	-	-	-
Total		**1**	**1**	**-**	**-**	**-**
Follow-Up Reviews	**1**	-	-	-	-	-
	2	-	-	-	-	-
	3	1	-	1	-	-
Total		**1**	**-**	**1**	**-**	**-**
Overall Total		**11**	**6**	**4**	**-**	**1**

2020/05 – Student Activity Data (Credits) 2019/20

Final Issued – November 2020

In accordance with the Credits Audit Guidance we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to Credits Audit Guidance and the key areas of risk identified in Annex D.

Our report was submitted to the SFC on 23 October 2020. We reported that, in our opinion:

- 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
- on the basis of our testing we can provide reasonable assurance that the FES return contains no material mis-statement.

Five recommendations were made in our report – four priority 3 and one priority 2 recommendations. The priority 2 recommendation made was as follows:

- 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.

2020/06 – Student Support Funds 2019/20

Final Issued – November 2020

We carried out an audit on the following fund statements for the 2019/20 academic year: Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return; Higher Education Discretionary and Childcare Fund; and Education Maintenance Allowance (EMA) Return.

The audit objectives were to ensure that:

- the College complies with the terms, conditions and guidance notes issued by SFC, the Student Awards Agency for Scotland and the Scottish Government;
- payments to students are genuine claims for hardship, 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 ending 31 July 2020 is in agreement with underlying records.

We were able to certify the HE Discretionary and Childcare Fund and EMA Return for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to SAAS enclosing the audited HE Discretionary and Childcare Fund Return we noted that the College does not operate a separate interest bearing bank account for the HE Discretionary Fund and all transactions are through the College's main bank account. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and this account does not pay interest.

The following reservation was raised in the covering letter which accompanied our Auditors' Report to the SFC on the College's FE Discretionary Fund, FE and HE Childcare Fund and Bursary Return in relation to the claim for Study Expenses on the Bursary return.

Under the National Policy for Further Education Bursaries: 2019-20, the Study Expense Allowance can be used to fund essential items that are supplied to individual students. It is noted in the policy that when reporting spend on study items it is essential that colleges itemise costs against individual students, showing that the allocation has been calculated on the basis of need for specific items or materials.

The College's Bursary return for 2019/20 includes study items totalling £214,948 purchased directly by the College for students. Our audit testing included an initial sample of three transactions from the Bursary materials listing provided from the finance ledger and which agreed to the FES return subject to an immaterial difference. These transactions related to hairdressing kits, art packs and uniforms totalling £29,980. For one transaction, for hairdressing kits costing £21,372, we found that of the 60 kits purchased, and agreed to a purchase invoice, only 44 were issued to Bursary students during the year although all 60 had been charged to the Bursary fund. Additional testing on a further two transactions on the Bursary materials listing found that of 62 kits purchased only 42 were issued to Bursary students. In total £9,776 was found to have been over-charged to the Bursary fund.

2020/06 – Student Support Funds 2019/20 (continued)

From discussion with the College we established that the procedure followed is:

- College approved course costs for each academic year are based on SFC guidance of average course costs for the sector;
- College then allocates a study materials budget from the Bursary allocation based on the number of students per course x sector average (approved College course costs);
- The approved course costs are then entered into TeQuios as the students' study award;
- When invoices are received for study materials these should be apportioned based on the number of invoiced items distributed to Bursary students and the apportioned cost posted to the materials ledger (balance is charged to College department budget). College departments are responsible for identifying non-Bursary students;
- Finance monitor department budgets for study materials spend, as well as overall study materials budget in the Bursary fund. The total study materials spend per TeQuios - and therefore the FES - cannot exceed the budget allocation;
- Finance will not approve any materials orders which exceed the study materials budget allocation - any costs which exceed budget are charged to departmental budgets; and
- Where the TeQuios / FES totals for study awards exceed the budget, Finance will reduce the study awards for courses within a department to ensure that total study costs in TeQuios match the approved budget in the ledger.

As noted from our audit testing, the apportionment of invoices between Bursary and non-Bursary students has not always happened during 2019/20 leading to an over-charge to the Bursary fund. Extrapolating the errors found in our sample testing to the population would give rise to a total potential error of £46,842 albeit, to set against this, there are potentially costs for Bursary students that have been charged to departments as the study materials 'budget' had been exceeded. Management advised that it would not be practical to revisit all study materials orders placed in 2019/20 to identify amounts charged to departments in respect of Bursary students.

We have been advised that, for session 2020/21, a new proforma has been created to provide a more robust system. On receipt of kit, students complete this proforma which contains an administration section for staff to note if the student is eligible for Bursary award. Any student who is not eligible for Bursary will have the kit cost met via faculty budget which will be highlighted in the revised system.

We recommended that 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.

2020/06 – Student Support Funds 2019/20 (continued)

In addition, the following points were noted during the course of our audit:

All Funds
Controls should be in place to ensure that student support fund payments are not made to the wrong recipient. As part of our testing, BACS reports were noted as having been appropriately authorised by a member of Finance independent of the Student Support Funds team, although the College did not carry out sample checking of payments included in BACS payment runs. Reliance was placed on other controls such as those over changes to bank account details, segregation between approving awards and processing payments and checks on attendance / engagement prior to payment. In October 2020 College management reported to us a historic instance where there had been a breakdown in these controls, that had now been identified, and work was underway to investigate this further and make any recommendations required for further strengthening of controls in this area.

Time Spent - Actual v Budget

	Report number	Planned days	Actual days feed	Days to fee at Nov 2020	Days to spend / WIP	Variance
Student Experience						
Student Recruitment and Retention	2020/02	6	6	-	-	-
Commercial Issues						
Business Development		4	-	-	4	-
Organisation Issues						
Business Continuity	2020/03	5	5	-	-	-
Other Audit Activities						
Credits Audit	2020/05	6	-	6	-	-
Bursary, Childcare and Hardship Funds	2020/06	5	-	5	-	-
EMA Audit	2020/06	1	-	1	-	-
Management and Planning)	2020/01	4	1	3	-	-
External audit / SFC)						
Attendance at audit committees)						
Follow-up Reviews	2020/04	3	-	3	-	-
ANA and Strategic Plan	2020/01	2	2	-	-	-
Total		36	14	18	4	-

Operational Plan for 2020/21

5.1 Following our re-appointment as internal auditors for the period from 1 August 2019 to 31 July 2022, we prepared a Strategic Internal Audit Plan 2019 to 2022 (Report 2020/01, finalised September 2019). This was approved by the Audit and Risk Committee in September 2019.

5.2 The annual operating plan for 2020/21 shows three changes to the allocation set out in the original Strategic Plan. Following discussion with College management and the Audit and Risk Committee four days have been added to the plan under Corporate Governance and will be used to carry out an Externally Facilitated Effectiveness Review as required by the Code of Good Governance for Scotland's Colleges. This is due to be submitted to the Scottish Funding Council by 'Spring 2021' in line with the latest advice from the Chair of the Good Governance Steering Group. This assignment was originally substituted into the 2019/20 plan in place of a planned review of Student Engagement / Students' Association however was subsequently deferred into 2020/21 as a result of the COVID-19 lockdown. In addition, the reviews of Quality Assurance and Estates Strategy / Capital Projects have been deferred from 2020/21 into 2021/22 at the request of management.

5.3 An extract from the revised Strategic Internal Audit Plan, in relation to 2020/21 is shown on the following pages.

Proposed Allocation of Audit Days

	Category	Priority	Planned 20/21 Days
Reputation			
Publicity and Communications	Gov	M	
Health and Safety	Gov	M	
Student Experience			
Curriculum planning	Perf	M	
Quality assurance	Perf	M	
Student support	Perf	M	
Student recruitment and retention	Fin/Perf	H	
Student Engagement/ Students' Association	Gov	M	
Staffing Issues			
Staff recruitment and retention	Perf	H	
Staff development	Perf	M	
Sickness absence	Perf	M	4
Workforce planning	Perf	M	
Payroll	Fin	L/M	
Estates and Facilities			
Building maintenance	Fin/Perf	M/H	
Estates strategy / capital projects	Fin/Perf	M	
Space management	Perf	M	
Asset / fleet management	Perf	M/H	
Financial Issues			
Budgetary control	Fin	L/M	
Financial planning	Fin	M	
Student fees and contracts / registry	Fin	M	
General ledger	Fin	L/M	
Procurement and creditors / purchasing	Fin	M	4
Debtors/ Income	Fin	L/M	
Cash & Bank / Treasury management	Fin	M	4
Fraud prevention, detection and response	Fin	M	
Commercial Issues			
Business Development	Fin/Perf	M	

Proposed Allocation of Audit Days (continued)

	Category	Priority	Planned 20/21 Days
Organisational Issues			
Risk Management	Perf	M	
Business Continuity	Perf	M	
Corporate Governance	Gov	L/M	4
Corporate Planning	Perf	L/M	
Performance reporting / KPIs	Perf	M	
Partnership Working	Gov/Perf	L	
Equalities	Gov	M	
Information and IT			
IT network arrangements	Perf	M	4
Cyber Security	Perf	M	
Data protection	Gov	M	
FOI	Gov	L	
Systems development / implementation	Perf	M	
IT strategy	Perf	M	
Other Audit Activities			
Credits audit		Required	6
Bursary, Childcare and Hardship Funds		Required	6
Management and Planning)			4
External audit / SFC)			
Attendance at Audit & Risk Committee)			
Follow-up reviews		Various	3
ANA and Strategic Plan			
			———
Total			39
			====

Key

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

Priority: H – High; M – Medium; L – Low

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