

Audit and Assurance Committee Meeting

Date of Meeting	Thursday 20 October 2022
Paper Title	Internal Audit Report – Oversight of Programme of Action
Agenda Item	7
Paper Number	AAC1-C
Responsible Officer	Jim Godfrey, Finance & Resources Director
Status	Disclosable
Action	For Noting and Comment

1. Executive Summary

- 1.1. The internal audit report on oversight of the programme of action has been prepared by Henderson Loggie and is provided to the committee for consideration.

2. Recommendations

- 2.1. The committee is invited to:

- **consider** the internal audit report on the oversight of the programme of action and **comment** as appropriate.
- **note** that the level of assurance is 'good' and there are no recommendations arising from this review.

3. Report

- 3.1.** The Internal Auditor has provided a review of the programme of action using the scope of works approved by this committee at its meeting in March 2022.
- 3.2.** The attached report shows the key findings and the level of assurance, which the internal auditor has stated is 'good'. There are no recommendations arising from this review.

4. Risk and Compliance Analysis

- 4.1.** The work of the Internal Auditor is informed by an assessment of risk. The approach to audit planning reflects an overall assessment of the relevant risks that apply to GCRB. This ensures that the audit focuses on the areas of highest risk.
- 4.2.** There are no legal implications as a result of this report.

5. Financial and Resource Analysis

- 5.1.** The internal audit programme 2021-22 is based upon a requirement of 18 days per annum. This report was scheduled to utilise 3 days of the 2021-22 allocation. The cost per day is based upon the price previously tendered by Henderson Loggie.

6. Equalities Implications

- 6.1.** There are no equalities implications as a direct result of this report.

7. Learner Implications

- 7.1.** Through the conditions of grant associated with the Regional Outcome Agreement, GCRB is required to conduct its affairs in accordance with the expected standards of good governance, which includes independent scrutiny and audit.

Glasgow College's Regional Board

Oversight of Programme of Action

Internal Audit report No: 2022/03

Draft issued: 29 September 2022

Final issued: 4 October 2022



Oversight of Programme of Action

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

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.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Assurance 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.



Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Glasgow Colleges Regional Board ('the GCRB') Strategic Risk Register:

- GCRB is unable to respond proactively to internal and external change including regional and national reviews and systemic change (net risk score – 6);
- GCRB does not develop/maintain effective working relationships with key external stakeholders (net risk score – 4);
- Opportunities to deliver regional strategy are missed/not resourced appropriately (net risk score – 2);
- Fewer learners achieve positive outcomes (net risk score – 6); and
- Ineffective collaboration between all partners in the Glasgow college region reduces our collective impact (net risk score – 4).

Background

As part of the Internal Audit programme at the GCRB for 2021/22 we carried out a review of the mechanisms put in place to ensure oversight of the Programme of Action, with a specific focus on social impact and economic growth. This is an area where risk can arise and where Internal Audit can assist in providing assurances to the Executive Director and the Audit and Assurance Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Programme of Action (POA) is made up of a number of collaborative projects, which involve GCRB (and in some instances Glasgow Region Colleges). The projects reviewed as part of this audit were as follows:

- English for Speakers of Other Languages (ESOL)
- Bridge to Business Plus, which develops links between Colleges and business
- STAY (Support to Achieve for You), which is a project which supports care experienced students
- Tackling Child Poverty Delivery Plan (TCPDP)
- Provision of Mental Health research, development and leadership services.



Oversight of programme of action

Scope, Objectives and Overall Findings

Our review will examine the mechanisms put in place to ensure oversight of the Programme of Action with a specific focus on social impact and economic growth.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
The objective of our audit was to obtain reasonable assurance that		1	2	3
		No. of Agreed Actions		
1. high-level regional commitments and planned outcomes adequately reflect the need for social impact and economic growth.	Good	-	-	-
2. planned actions are articulated in such a way that key stakeholders understand their role in driving forward the Programme of Action and have appropriate mechanisms in place to assess the risks associated with the delivery of Regional Actions.	Good	-	-	-
3. planned actions are connected to the priorities of key stakeholders to ensure alignment with supporting financial, people, digital and estates strategies.	Good	-	-	-
4. there are appropriate reporting arrangements in place to allow effective oversight and monitoring of delivery.	Good	-	-	-
Overall Level of Assurance	Good	-	-	-
		System meets control objectives.		

Audit Approach

Through discussions with the GCRB Finance and Resources Director, and review of supporting information, we have reviewed the Programme of Action against the objectives outlined above.



Summary of Main Findings

Strengths

- The POA comprises of a range of collaborative projects which link directly to Scottish Government priorities;
- The POA is linked to the Glasgow Region Strategic Plan for College Education 2017 – 2022 (“the Strategy”);
- The POA is also linked to the Regional Outcome Agreement, and this ensured that a focus on care experienced learners was a key priority across the programme;
- Our review of the documentation for the projects within the POA demonstrates a clear linkage between the planned outcomes for each project and key national and regional priorities;
- Project Initiation Documents (PIDs) were developed for the POA projects, which were signed off by the former Director of GCRB. These set out the objectives for each of the projects and describe the roles and responsibilities of key partners in delivering the objectives;
- Each of the Programme Groups discussed alignment with individual College priorities. These groups include the nominated lead within each College; and
- Annual reports are produced for each of the strands within the POA and these are reported to the GCRB Board.

Weaknesses

- There were no weaknesses arising from the fieldwork undertaken.

Acknowledgments

We would like to take this opportunity to thank the staff at GCRB who helped us during our audit.



Main Findings and Action Plan

Objective 1 - High-level regional commitments and planned outcomes adequately reflect the need for social impact and economic growth

The POA comprises of a range of collaborative projects which link directly to Scottish Government priorities, such as connectivity between Colleges and business, support for care experienced learners, tackling child poverty, mental health research and English as a second language. Some of these partnerships were newly created, while others represent the continuation of existing partnership arrangements which were already in place.

The POA is linked to the Glasgow Region Strategic Plan for College Education 2017 – 2022 (“the Strategy”). However, it is recognised by GCRB management that the connectivity between the POA and the Strategy is now looser than in 2017, when the strategy was published, given the evolution of the POA projects and the delay in refreshing the Strategy.

The POA is also linked to the Regional Outcome Agreement, and this ensured that a focus on care experienced learners was a key priority across the programme.

GCRB have included Bridge 2 Business as a core provision for their learners, as GCRB are the funding channel through which financial support from Scottish Government and Scottish Funding Council is received. The Bridge 2 Business Plus programme is a partnership between Young Enterprise Scotland and Glasgow Regional Board, delivering across City of Glasgow College, Glasgow Clyde College and Glasgow Kelvin College. The programme is delivered through a hybrid delivery model – with on campus and virtual delivery.

The Glasgow ESOL project forms an important role in supporting people from around the globe to make their home in Scotland, and in Glasgow. The project is demand led and has been shaped to meet the needs of users. The purpose of the ESOL provision across Glasgow is to access information, work, services and opportunities in Scotland. This project is led by Glasgow Clyde College, within input provided by GCRB, City of Glasgow College and Glasgow Kelvin College.

Our review of the documentation for the projects within the POA demonstrates a clear linkage between the planned outcomes for each project and key national and regional priorities. The refresh of the Glasgow Region Strategic Plan for College Education will further strengthen the links between the POA and the delivery of key regional priorities.



Oversight of programme of action

Objective 2 - Planned actions are articulated in such a way that key stakeholders understand their role in driving forward the Programme of Action and have appropriate mechanisms in place to assess the risks associated with the delivery of Regional Actions

Project Initiation Documents (PIDs) were developed for the POA projects, which were signed off by the former Director of GCRB. These set out the objectives for each of the projects and describe the roles and responsibilities of key partners in delivering the objectives.

For the delivery of a student community support programme (STAY) we reviewed the original PID for the project, which was prepared in line with good project management practice, with detail provided on the following areas:

- Purpose of the project
- Background / Context
- Accountable Lead
- The person responsible for delivery (Project Lead)
- Key stakeholders
- Delivery start date
- Delivery end date
- Final output for the project
- What change will the project deliver?
- What will the benefits of the project be?
- Critical deliverables essential for successful delivery
- Scope of the project
- High level risks and mitigating actions
- Dependencies
- Resources required

We also reviewed the proposal bid submitted for Tackling Child Poverty Delivery Plan (TCPDP) 2021-22. This document sets out the main partners involved in planning and delivering the proposal, including GCRB, Glasgow Clyde College (as Lead and Delivery Partner), Glasgow Kelvin College (as Delivery and Support Partner), GCRB (as Support Partner), and a range of community based organisations involved in the project. .

The STAY project PID has now been superseded by a Supply of Services agreement between GCRB and Action for Children Services Limited. This agreement sets out both the supplier and customer obligations.

For the Provision of Mental Health research, development and leadership services the planned actions were set out in a detailed Invitation to Tender (ITT) document which formed the basis for a mini competition exercise to develop a regional approach to mental health services across the Glasgow College Region which supports and integrates with individual college approaches, and which includes access to professionally qualified Mental Health leadership capacity.



Oversight of programme of action

Objective 3 - Planned actions are connected to the priorities of key stakeholders to ensure alignment with supporting financial, people, digital and estates strategies.

As highlighted under objective 2, the PIDs developed set out the resource implications and the interdependencies with other partner activities.

Each of the Programme Groups provided the opportunity to discuss alignment with individual College priorities. These groups include the nominated lead within each College.

From a financial perspective the funding for each of the projects was contained within the GCRB budget. This followed consideration on whether the funding should be directed to the individual Colleges rather than being funded from the regional allocation.

From a people perspective the main commitment is from partner HR functions in delivering training to staff.

The key IT implications relate to data protection, given the sensitive nature of some of the information gathered through the projects, and the need to hold this information securely and restrict access to those who need to see it.

There were no specific estates actions which were required in order to deliver the POA objectives.



Oversight of programme of action

Objective 4 - there are appropriate reporting arrangements in place to allow effective oversight and monitoring of delivery.

Annual reports are produced for each of the strands within the POA and these are reported to the GCRB Board.

We reviewed the latest annual reports produced for ESOL and STAY (Support to Achieve for You) and confirmed that these provide a comprehensive overview of the change activity delivered and included case studies to demonstrate impact. Both reports also contained details of future activity and the purpose of this work. The annual reports also set out some of the challenges facing the projects in meeting the intended objectives.

Therefore, based on the annual reports reviewed, we are comfortable that the annual reports produced provide suitable information to allow effective oversight and monitoring of delivery for each strand within the POA.



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