

## Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 11 January 2022
Paper Title	Internal Audit Annual Report 2020-21
Agenda Item	9
Paper Number	AAC2-E
Responsible Officer	Jim Godfrey, Finance and Resources Director
Status	Disclosable
Action	For discussion

### 1. Executive Summary

1.1. To enable the Committee to review the external audit annual report for 2020-21.

### 2. Recommendations

2.1. The Committee is invited to **consider** the internal audit annual report.

### 3. Background

3.1. As part of the internal audit programme, the internal auditors produce an annual report. A copy of Henderson Loggie's internal audit annual report is attached as an Annex to this paper.

3.2. The content of the report is for Henderson Loggie to determine. GCRB management have had an opportunity to comment on the draft report and the Committee (and the Board) can provide comments to Henderson Loggie too.

### 4. Risk Analysis and Compliance Analysis

4.1. Consideration of annual audit reports is a key part of the arrangements to ensure a proper system of governance and internal control.

4.2. There are no legal implications arising from this report.

### 5. Financial and Resource Analysis, Equalities Implications, Learner Implications

5.1. There are no additional factors arising from this report.

# Glasgow Colleges' Regional Board

**Annual Report to the Board and the Executive Director  
on the Provision of Internal Audit Services for 2020/21**

**Internal Audit report No: 2021/06**

**Draft issued: 07 January 2022**

**Final issued: 10 January 2022**



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# Annual Report and Opinion

## Introduction

- 1.1 We were appointed in September 2016 as internal auditors of Glasgow Colleges' Regional Board (GCRB) for the period 1 August 2016 to 31 July 2021. This report summarises the internal audit work performed during 2020/21.
- 1.2 An Audit Needs Assessment (ANA) exercise was undertaken in 2019, based on the areas of risk that GCRB is exposed to. The ANA was prepared following discussion with the GCRB Executive Director and the Chair of the Audit Committee, and from a review of various GCRB documents. The ANA was based on GCRB's risk register supplemented by our own assessment of the risks faced by GCRB. Following on from the ANA exercise a strategic plan for 2019 to 2022 was developed and an Annual Plan for 2019/20 was drawn-up (see internal audit report 2020/01 – Strategic Internal Audit Plan 2019 to 2022 and Internal Audit Annual Plan 2019/20) which was approved by the Audit and Assurance Committee at its meeting in October 2019.
- 1.3 The Annual Internal Audit Plan for 2020/21 mirrored year two of the three year Strategic Plan, with the exception of the planned one day review of Staff recruitment, retention, succession planning, staff development and staffing policies, which was included in the approved strategic Internal Audit Plan for 2020/21. This was replaced by a one day review of Financial Controls – Payroll and Creditors.
- 1.4 The reports submitted during 2020/21 are listed in Section 2 of this report and a summary of results and conclusions from each finalised assignment is given at Section 3. All of the planned activity was delivered during the year.
- 1.5 An analysis of time spent against budget is included at Section 4.



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

- 1.6 GCRB 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.
- 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 our PSIAS compliance.
- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global 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 review, conducted by MHA Macintyre Hudson in March 2019, included our internal audit service. 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 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in May 2021, confirms that our service is independent of GCRB and continues to comply with the PSIAS.

## Significant Issues

- 1.10 All of our internal audit work conducted in 2020/21 assessed systems as 'Good' or 'Satisfactory', and there were therefore no significant issues identifying major internal control weaknesses arising from our internal audit work in these areas. 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, GCRB 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 2020/21, and also the work conducted since our initial appointment.



## Reports submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2021/01	Financial Controls – Payroll and Creditors	Good	-	-	-	-
2021/02	Follow Up	N/A	1 out of 7 recommendations classified as 'fully implemented'	N/A	1	5
2021/03	Summary Report on the Internal Audit Annual Reports for the Glasgow Region Assigned Colleges for 2020/21		N/A	N/A	N/A	N/A
2021/04	Strategic Planning	Satisfactory	4	-	-	4
2021/05	Stakeholder mapping and engagement	Good	1	-	-	1

Overall gradings are defined as follows:

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



# Reports submitted (Continued)

Recommendation grades are defined as follows:

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



## Summary of Results and Conclusions

### 2021/01 – Financial Controls – Payroll and Creditors

The scope of this review was to summarise the findings the Payroll report produced for Glasgow Clyde College (who process the GCRB payroll) and to provide an update on the progress made by City of Glasgow College (who process GCRB invoices) in taking forward the agreed recommendations arising from the May 2020 report on Procurement and Creditors / Purchasing.

The table opposite notes the objectives for this review and records the results.

#### **Strengths**

##### Payroll

- The payroll is processed on a monthly basis by the payroll team who update the iTrent system with the required amendments and updates;
- There are procedures in place to support the monthly payroll process;
- Staff can access the necessary forms and payroll processes in place within the college's intranet;
- The payroll team are experienced and are well versed in the payroll process and the iTrent system;
- Audit testing has confirmed that:
  - Gross pay had been correctly calculated, and rates agreed to details held in the HR system and that deductions had also been correctly calculated;
  - Employer national insurance and employer superannuation contributions had been correctly calculated;
  - All additional payments to part-time/relief staff, those on paid hours contracts, overtime and travel & subsistence payments had been checked and authorised by managers and correctly input into the payroll system;
  - Starters and leavers had entered and left the payroll system at the correct date with all details entered correctly;
  - Payments for first/final salary had been calculated correctly; and .
  - Payroll payments were properly authorised and matched with journal entries, bank statements and BACs records;
- Approval of the payroll is in line with the College's Financial Regulations; and
- There is an effective process in place for updating the General Ledger with the monthly payroll output.

Final Issued – May 2021 Overall grade: Good

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The control environment around the payroll service provided to GCRB by Glasgow Clyde College is robust and operating effectively.	Good
2. The control environment around the creditors / invoice processing service provided to GCRB by City of Glasgow College is robust and operating effectively.	Good
<b>Overall Level of Assurance</b>	<b>Good</b>





### **Strengths**

#### Procurement and Creditors

- There was a dedicated Procurement team, with a Procurement Strategy, Policy, guidance and information on the intranet and College website;
- The PECOS system provides a robust system for requesting and authorising purchase orders;
- Invoices require authorising by an appropriate member of staff;
- The Finance department has a range of controls in place to check the accuracy of invoices and check that the person approving this has the required authorisation level;
- There are checks undertaken by Finance staff processing items for payment on online banking or through payment transmission software, including ensuring that there is appropriate supporting documentation;
- There are checks in place over credit card use and petty cash claims;
- Approvers on PECOS, and users on the finance system, online banking and payment transmission software were appropriate;
- The recommended improvements around independent checking of scoring assessments on tender exercises have been implemented;
- A comparison is now made between the agreed spend per the contract (over the total contract period) to actual cumulative spend over the life of the contract;
- Independent file reviews are now conducted for all procurements to ensure that all procurement documents have been fully and appropriately completed;
- The recommended changes to processes around cash advances have been implemented and the level of cash floats has been reduced from £20,000 to £2,000. This will be subject to further review once staff return to the office and will be informed by the cash requirements for cash floats for outlets and the funds required to make emergency cash payments to students;
- The introduction of the system change required to ensure that the payment file generated by the Finance system cannot be manipulated prior to being uploaded into payment transmission software was not progressed due to cost implications. However, a compensating control is now in place, with the Finance Manager conducted a final check to ensure that the bank details on the payment run agree to the creditors masterfile details;
- A video was issued to budget holders setting out the budget setting approach;
- The Head of Finance is now advised of any requests to change bank details and personally contacts the supplier to verify that the request to change bank details is a legitimate one. The details of the supplier conversation are then emailed to the payment officer by the Head of Finance. We were advised that responsibility for contacting the supplier to verify any requests to change standing bank details will transfer to the Finance Manager in due course;
- 



## Annual Internal Audit Report 2020/21

### ***Strengths (Continued)***

#### Procurement and Creditors

- All changes to standing supplier data are now checked by the Head of Finance. This goes beyond the spot checks originally recommended.

### ***Opportunities for improvement***

#### Payroll

While the audit did not identify any specific control weaknesses, in our view there are areas where the existing process could be enhanced by increasing the use of electronic controls and through increased automation of the payroll system in the following areas:

- Increased use of electronic recording including approval and documenting of key controls including the completion of the monthly payroll validation checks;
- The College should also explore where additional benefits can be obtained by automating the process including the direct approval and uploading of additional salary payments and expenses;
- As the College is heavily reliant on iTrent ESS, for the accurate processing of payroll and security of personal data changes, it should obtain regular ISAE 3402 Control Assurance reports from iTrent providing assurance over the reliability of the controls and processes in place; and
- The College should introduce an additional escalation mechanism, which would supplement the existing raft of routine checks conducted by both HR and Payroll staff, in order to ensure senior management approval before the BACS payment run.



### ***Opportunities for improvement (Continued)***

#### Procurement and Creditors

- Only one of the nine recommendations contained within the May 2020 internal audit of Procurement and Creditors / Purchasing has not been progressed during the intervening period. This relates to the development of a training programme to remind all staff involved in raising and authorising POs, and all staff involved in authorising invoices, of the importance of remaining vigilant in checking that there is a robust rationale for all expenditure requests. In addition, it was recommended that written guidance should be provided to staff describing the types of scenarios to be aware of and outlining what they should do if they are unsure whether there is a valid reason for requested expenditure. We have been advised that the delivery of the training has been impacted by the COVID-19 pandemic, but we received management assurances that this training and guidance will be delivered to Finance staff and budget holders later in 2021.



### 2021/02 – Follow-Up Reviews 2020/21

#### Final Issued – September 2021

As part of the Internal Audit programme at GCRB for 2020/21 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2019/20. These were:

- Internal Audit Report 2020/03 – Shared Services;
- Internal Audit Report 2020/04 – Collaborative Training; and
- Internal Audit Report 2020/05 – Risk Management.

Internal Audit Reports 2020/01 – Strategic / Annual Plan, 2020/02 – Monitoring of Achievement of Target Student Numbers and Delivery of Enhanced Regional Outcomes and 2020/06 – Annual Report were not followed-up as these reports did not contain any recommendations.

GCRB had made some progress in implementing the recommendations followed-up as part of this review although only one recommendation (14%) has at this stage been categorised as ‘fully implemented’. Four recommendations (57%) have been assessed as ‘partially implemented’ and two (29%) as showing ‘little or no progress’.

The two recommendations assessed as showing ‘little or no progress’ are from Internal Audit Report 2020/04 – Collaborative Training. The Regional Lead facility has been changed and is no longer available. In its place, GCRB is commencing discussion to identify the best place, or existing grouping, to consider, and then make recommendations on implementation of the Collaborative Training Plan.



## Annual Internal Audit Report 2020/21

### 2021/02 – Follow-Up Reviews (Continued)

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
Shared Services	1	-	-	-	-	-	-
	2	1	-	1	-	-	-
	3	-	-	-	-	-	-
<b>Total</b>		<b>1</b>	<b>-</b>	<b>1</b>	<b>-</b>	<b>-</b>	<b>-</b>
Collaborative Training	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	-	2	-	-
<b>Total</b>		<b>2</b>	<b>-</b>	<b>-</b>	<b>2</b>	<b>-</b>	<b>-</b>
Risk Management	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	1	3	-	-	-
<b>Total</b>		<b>4</b>	<b>1</b>	<b>3</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Grand Totals</b>		<b>7</b>	<b>1</b>	<b>4</b>	<b>2</b>	<b>-</b>	<b>-</b>

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

### 2021/03 – Summary Report on the Internal Audit Annual Reports for the Glasgow Region Assigned Colleges for 2020/21

#### Final Issued – January 2022

This report summarised the internal audit outputs for City of Glasgow College, Glasgow Clyde College and Glasgow Kelvin College for 2020/21, including the overall internal audit opinion on each College. This report does not form part of the annual plan but has been included for completeness.



2021/04 – Strategic Planning

The scope of this audit was to consider whether GCRB’s strategic planning process is working effectively, particularly in relation to the development of the new regional strategy which will be launched in 2022.

**Strengths**

- Our attendance at the GCRB Board Strategic Planning Day in September 2021 demonstrated a high degree of engagement from attendees and the event was generally viewed by the College Principals as a positive opportunity to engage directly with the GCRB Board;
- From a GCRB management perspective the GCRB Board Strategic Planning Day delivered the anticipated results by articulating the regional priorities and making connections to the regional priorities set out by the Scottish Government and the Scottish Funding Council (SFC) and the emerging direction of travel arising from a range of relevant and recently published reports;
- A Glasgow College Region Strategy Development Update was provided to the GCRB Board on 29 November 2021, which set out the activity already completed to date;
- As part of a new national programme, supported by CDN, a session was held to enhance the understanding of the role of GCRB, as a regional strategic body, in supporting sustainable and inclusive regional economic renewal. This work will inform the Regional Outcome agreement for 2022/23 and also the new Regional Strategy;
- The Glasgow College Region Strategy Development Update also set out a range of themes, measures, principles and drivers which were brought together from a variety of sources;
- The final Regional Outcome Agreement for 2021/22 was presented to the GCRB Board on 29 November 2021, together with an evaluation of delivery against the 2020/21 Regional Outcome Agreement;
- Further development and engagement sessions around strategy development, will be conducted from January 2022 to April 2022, including focused workshops on resources and funding and operational outcomes;
- The new Regional Strategy is scheduled for completion by June 2022 and from July 2022 the onwards the focus will shift to the development of a Regional Curriculum Plan and to a specific review of Estates and Resources;

Final Issued – January 2022

Overall grade: Satisfactory

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The process for developing the new strategic priorities has involved effective dialogue and input from key stakeholders at key milestones.	Satisfactory
2. A process has been established to ensure alignment of regional strategic priorities with supporting strategies around revenue funding allocation; estates; curriculum planning and delivery and investment in digital infrastructure.	Good
3. A timeline is in place which will ensure sufficient time for effective governance within GCRB, and the three College Boards, as the Strategic Plan develops.	Satisfactory
4. Previous regional priorities which have not been completed and will not be reflected in the new Strategic Plan are formally closed off.	Satisfactory
5. The process for finalising the new Strategic Plan will ensure that realistic output and outcome measures are defined to allow effective ongoing monitoring of progress by GCRB and by stakeholders.	Satisfactory
<b>Overall Level of Assurance</b>	<b>Satisfactory</b>



### 2021/04 – Strategic Planning (Continued)

#### **Strengths (Continued)**

- Collaborative working around digital resources is an important element of future planning and we were advised that digital requirements will be considered as part of the process for setting the strategic priorities moving forward;
- Work is already planned in early 2022 to review the elements of the existing Regional Strategy which can be 'closed off' as completed and to identify those elements of the strategy which require to be rolled forward, in some shape or form, into the new Regional Strategy;
- Key performance indicators (KPIs) will be developed for the period to 2026, with reporting on delivery against strategic priorities at both GCRB and College level;
- The inclusion of manifesto commitments in the new regional strategy will act as a useful focus for the development of the KPIs which will be utilised to monitor and report on progress; and
- Although work has been conducted with the GCRB Board to agree on ten key themes, further work is required to define outcomes.

#### **Areas for further development**

- The importance of maintaining effective engagement with the Glasgow region Colleges and other stakeholders throughout the strategic planning process is recognised by senior management of GCRB as a key success factor in supporting the development of the Regional Strategy. However, the input expected from stakeholders at key milestones has not yet been formally defined;
- At the time of our interviews a definitive timeline was still being developed pending the completion of work to develop a clearer regional picture;
- It is important that an evaluation of the existing strategy is conducted to ensure that there is clarity on the elements of the existing strategy which will not be reflected in the new Regional Strategy are clearly flagged to stakeholders and that linkages to any issues carried forward into the new Regional Strategy are clear; and
- The role of stakeholders in developing and agreeing the suite of performance metrics and targets, which will be used to monitor delivery of the Regional Strategy, should be defined in a way which clearly articulates the elements which are set nationally and the process for developing the elements which can be set locally.





**2021/05 – Stakeholder mapping / engagement**

The scope of this audit was to conduct a review of the adequacy and effectiveness of the processes and procedures for stakeholder mapping and engagement.

The table opposite notes the objectives for this review and records the results.

**Strengths**

- Work as already been completed to develop a comprehensive list of key stakeholders for GCRB;
- The ongoing work to develop the new Regional Strategy will present an opportunity to engage with key stakeholders in shaping regional priorities and this will also allow further strengthening of the working relationship with these bodies;
- Our discussion with the Glasgow City Region lead for Skills Development Scotland (SDS) confirmed that there is regular dialogue with GCRB with a noticeable strengthening in the relationship between the two organisations in recent years;
- GCRB engage in Glasgow City Council interventions such as the Partnership for Economic Growth, which links directly into partnership activity around skills and employability and also inward investment and enterprise;
- Through the Enterprise and Skills Strategy Board GCRB volunteered to take part in a pilot exercise which examined labour market data in the areas in which the three Glasgow colleges operate;
- SDS confirmed that they are keen to provide input to the development of the new Regional Strategy;
- The GCRB Executive Director engages with a wide range of stakeholder groups;
- At a Glasgow City level there is an overarching Glasgow Colleges Group (GCG) in place, which operates primarily as an information sharing network. This Group includes the three Principals of the Glasgow Colleges and two other College Chairs. This is underpinned by a GCG Learning and Teaching Group;
- The development and agreement of performance measures is subject to scrutiny by the Performance and Resources Committee prior to formal endorsement by the GCRB Board;
- The GCG Learning and Teaching Group also provide input on the draft Regional Outcome Agreement, including proposed performance measures and targets;

Final Issued – January 2022

Overall grade: **Good**

The objective of this audit was to obtain reasonable assurance that:	Grade
1. There is a process in place to identify key external stakeholders and to align them with regional strategic objectives.	Good
2. There is regular dialogue between GCRB and external stakeholders to facilitate the delivery of regional priorities.	Good
3. Effective governance arrangements are in place for effective stakeholder/partnership working – specifically scrutiny and accountability arrangements.	Good
4. GCRB has agreed a set of measures and targets to track progress and demonstrate impact of stakeholder engagement, and there are good arrangements with partners for managing and reporting on partnership outcomes and actions, which are evidence-based (shared contextual analysis and information) and are aligned with the identified needs of the Glasgow region area / communities / service users.	Satisfactory
5. GCRB understands the collective resources required to deliver regional priorities and works well with stakeholders to direct funding, assets and staffing in a sustainable framework.	Good
<b>Overall Level of Assurance</b>	<b>Good</b>



### 2021/05 – Stakeholder mapping / engagement (Continued)

#### **Strengths (Continued)**

- Performance reports are considered by the Performance and Resources Committee and then the GCRB Board regarding the key performance measures which are drawn from the Regional Outcome Agreement and are bound by the regional framework; and
- The Glasgow Colleges Group and relevant sub groups provide the opportunity for GCRB to engage with all three Vice Principals who have responsibility for finance and also to engage with College HR leads around the people aspects of delivery.

#### **Weaknesses**

- Work is ongoing to develop performance metrics as part of the new Regional Strategy and given the importance of stakeholders in delivering regional priorities it is vital that the impact of partnership working and stakeholder engagement is captured not only in the strategic priorities but also in the suite of performance metrics and targets.



## Time Spent - Actual v budget

	Report number	Planned days	Actual days feed	Days to fee at Jan 2022	Days to spend / WIP	Variance
<b>Corporate Planning</b>						
Strategic Planning	2021/04	5	5	-	-	-
<b>Other areas</b>						
Financial Controls – Payroll and Creditors	2021/01	1	1	-	-	-
Summary Report on the Internal Audit Annual Reports for the Glasgow Region Assigned Colleges for 2020/21	2021/03	-	-	-	-	-
Stakeholder mapping and engagement	2021/05	5	5			
<b>Other Audit Activities</b>						
Management and Planning	N/A	3	3	-	-	-
Follow-up reviews	2021/02	1	1	-	-	-
<b>Total</b>		<u>15</u>	<u>15</u>	<u>-</u>	<u>-</u>	<u>-</u>
		=====	=====	=====	=====	=====

## Proposed Operational Plan for 2021/22

Following a meeting with the Chair of the Audit and Assurance Committee in December 2021 it was agreed that the remaining year of the existing Strategic Internal Audit Plan would be retained and an Audit Needs Assessment exercise will be conducted later in 2022 which will inform the production of a new Strategic Plan covering the period 2022/23 to 2024/25.

An extract showing the 2021/22 planned internal audit activity is as follows:

	Priority	Planned 21/22 Days
<b>Corporate Planning</b>		
Influencing ROA development	M	4
<b>Risk management</b>		
Disaster Recovery Planning	M	4
<b>Performance</b>		
Oversight of Programme of Action	M	3
<b>Other Areas</b>		
Follow Up	N/A	1
Management & Planning	N/A	3
<b>TOTAL</b>		<b>15</b>

**Key**

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

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