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## Audit and Assurance Committee Meeting

Date of Meeting	Tuesday 15 March 2022
Paper Title	Implementation of Internal Audit Recommendations
Agenda Item	7
Paper Number	AAC3-B
Responsible Officer	Jim Godfrey, Finance & Resources Director
Recommended Status	Disclosable
Action	For Noting

### 1. Executive Summary

- 1.1. This report provides a summary of progress in respect of the recommendations arising from the work of the Internal Auditor.

### 2. Recommendations

- 2.1. The Committee is invited to **note** the progress made to implement the recommendations of previous Internal Audit reports.

### **3. Report**

**3.1.** The committee received several reports from the Internal Auditor relating to the financial years 2019-20 and 2020-21. The auditor made a number of recommendations that were accepted. Progress against each recommendation<sup>1</sup> is shown in the Annex to this report.

### **4. Risk and Compliance Analysis**

**4.1.** The report provides evidence that GCRB has responded to the improvements identified by internal audit and action taken.

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

### **5. Financial and Resource Analysis**

**5.1.** The provision of internal audit is a necessary component of an organisation's overall governance arrangements with regard to both financial and other matters. The resource required to implement these recommendations is borne within the operating budget of GCRB.

### **6. Equalities Implications**

**6.1.** There are no equalities implications arising from this report.

### **7. Learner Implications**

**7.1.** Through the Regional Outcome Agreement, and associated requirements, GCRB has to have effective governance arrangements, of which internal audit is part.

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<sup>1</sup> Recommendations that have been fully implemented are not shown in the Annex.

Audit Report	Recommendation	Management Response	Progress Update
<p><b>Collaborative Training</b></p>	<p><b>R1</b> The Regional OD Group should be reconstituted, with a new Chair appointed to lead the Group and develop delivery plans to finish the outstanding elements from the agreed 2019/20 Collaborative Training Plan.</p>	<p>We will address this via a review of the Regional Lead roles and responsibilities.</p> <p>In addition, Glasgow Colleges' Group Principals' group will consider the recommendation in light of feedback that there has been mixed value and update for the approach and that it has been more cost effective to deliver targeted college-specific training opportunities as the main focus.</p> <p>Individual opportunities for cross-colleges collaboration are, however, being effectively taken, and would remain viable for on-going support.</p> <p><b>To be actioned by:</b> Executive Director</p> <p><b>No later than:</b> Original implementation date 28 February 2021 was subsequently revised to 31 July 2022.</p>	<p>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. Existing examples of good practice can be drawn on, including joint work with CWT, ESOL etc to provide a collaborative space to identify and share opportunities.</p> <p>It has been confirmed that joint OD and learning and development projects are being maintained, including current proposals and cooperation in areas including mediation, environment and sustainability.</p> <p>Colleges are continuing to share opportunities in a collaborative manner, including sharing capacity on training courses, though it has been noted that update has been mixed, and very low in some instances, leading colleges to take a more specific targeted approach.</p> <p>No 'Regional Training Programme' is currently in place and there are mixed views about the effectiveness and value for money of the approach, with individual elements continuing to be delivered via partnership working.</p> <p>One proposal of note would be that the opportunity be returned to the Glasgow Colleges Group Principals' meeting for consideration, and this has been placed on the agenda.</p>

Audit Report	Recommendation	Management Response	Progress Update
<p><b>Collaborative Training</b></p>	<p><b>R2</b> The reconstituted Regional OD Group, as part of any future planning activity, should undertake an evaluation of the elements of the 2019/20 training plans that have been delivered in order to assess the effectiveness of the initiatives assessed and to identify any further work required in these areas. To measure the success of the collaborative initiatives and plans delivered by the Regional OD Group clear and measurable criteria should be established. These should be used to measure the success of the delivered plans for collaborative training and identify opportunities to improve the delivery of future shared serviced initiatives across GCRB.</p>	<p>This recommendation will be progressed by the Regional Lead for OD (under the guidance of the GCRB Executive Director).</p> <p><b>To be actioned by:</b> Executive Director</p> <p><b>No later than:</b> Original implementation date 30 June 2021 was subsequently revised to 31 July 2022.</p>	<p>Progress has been limited by impact of Covid-19 and the need to take a realistic and balanced approach to the capacity of staff in significantly restricted circumstances, however it has been confirmed that there is now no Regional Lead for OD as part of the move away from having Regional Lead capacities. This was a direct request from the colleges as part of their emergency Covid response, so it is no longer possible for this Regional Lead to progress the recommendation.</p> <p>Regional collaborative opportunities continue to be shared via OD, HR and specialist teams, and this is the only realistic sustainable approach for the foreseeable future.</p> <p>This has included sharing in specialist functions, including mediation, environment and sustainability, and these continue to be supported and implemented.</p> <p>GCG Principals' Group are directed to consider future options in lieu of a regional lead post, and to make recommendations for best practice and sharing of opportunities in a coherent manner.</p>

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<p><b>Shared Services</b></p>	<p><b>R1</b> In order to progress the shared services agenda within the Glasgow colleges region, we should suggest a two-step approach to reinvigorate and facilitate the shared service discussion as follows:</p> <p>Step 1 - the GCRB Executive should consider leading the establishment of a regional working group which specifically focuses on identifying opportunities for shared services across the Glasgow colleges region.</p> <p>Step 2 - the GCRB Board should then consider the role which it should play if a consensus cannot be reached on how to implement the shared services initiatives identified. Any intervention by the Board would be informed by an analysis of any potential benefits; the barriers which may prevent opportunities being realised; and the resource requirements, from all parties, which are needed to achieve successful implementation.</p>	<p>The two-step process is agreed and will be progressed as an important component of the Review of Coherent Provision and Sustainability of the Glasgow College Region.</p> <p><b>To be actioned by:</b>  Step 1 – Executive Director  Step 2 – GCRB Chair</p> <p><b>No later than:</b>  Original implementation date 30 June 2021 was subsequently revised to 31 July 2022.</p>	<p>Shared Services has been included in the remit of the Review of the Glasgow college system and is therefore being considered by the GCRB Board.</p> <p>In addition, it is included in the remit for tender of external consultants to deliver an options appraisal process for the regional review. The Board and options appraisal processes are currently developing activity in line with Step 1 recommendation to consider opportunities.</p> <p>This will progress to Stage 2, as the options appraisal work will provide analysis to inform Board decision and direct future work in line with the SFC directions around future sustainability and financial viability of the Glasgow colleges.</p> <p>In November/December 2021 Scottish Funding Council took the decision to halt GCRB’s progress towards delivery of the review work including the appointment of the external consultant. GCRB is currently awaiting SFC update on next steps, which includes implications for areas including shared services. This work has been progressed as far as realistic in current position.</p>

Audit Report	Recommendation	Management Response	Progress Update
<b>Stakeholder Mapping</b>	<b>R1</b> As an integral part of the work to develop the performance metrics and targets for the new Regional Strategy specific performance metrics and targets should be developed for stakeholder engagement and partnership working which will allow the impact of this activity to be measures and reported on. These performance measures and targets should be shared and agreed with key stakeholders.	The recommendation is accepted in full, and will be adopted as part of the Regional Strategy development work which is currently underway.  <b>To be actioned by:</b> Executive Director  <b>No later than:</b> 31 December 2022.	A stakeholder mapping exercise has been undertaken by the GCRB Executive team, with a board workshop planned for February 2022. Wider sectoral work in this area across Colleges Scotland and CDN in March is also likely to further inform the completion of this work.
<b>Strategic Planning</b>	<b>R1</b> A Project Plan should be developed, in collaboration with key stakeholders, which sets out clearly the expected input from each of these stakeholders at key milestones in the development of the new Regional Strategy.	It is agreed that a Project Plan be developed, and that this will map collaboration with key stakeholders, setting out clearly input and milestones in the development of the new Regional Strategy.  <b>To be actioned by:</b> Executive Director  <b>No later than:</b> 1 May 2022.	Project plan is under development and will be completed by the proposed deadline.
<b>Strategic Planning</b>	<b>R2</b> The production of a detailed timeline, which sets out the points at which information will be shared with College Boards and the timeline for responding, in order to meet agreed milestones, should be prioritised.	Existing timeline has been shared with board and colleges, and will be developed and expanded for further clarity and to ensure collaborative process through stages of development.  <b>To be actioned by:</b> Executive Director  <b>No later than:</b> 1 May 2022.	Detailed timeline is under development, and has already been consulted upon. It will be completed and shared by the proposed deadline.

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<p><b>Strategic Planning</b></p>	<p><b>R3</b> An evaluation of the existing Regional Strategy should be undertaken to identify:</p> <p>a) the elements of the existing strategy which will not be reflected in the new Regional Strategy;</p> <p>b) the elements of the existing strategy which will transition into the new Regional Strategy. Clear linkages should be made in the new Regional Strategy to make sure that stakeholders are clear on where these issues will be picked up in the new strategic priorities.</p>	<p>Evaluative activity relating to existing strategy will be undertaken through the process of development and closure, and will bring in elements of activity relating to Outcome Agreement and regional review where they provide further clarity and context.</p> <p><b>To be actioned by:</b> Executive Director</p> <p><b>No later than:</b> 1 July 2022.</p>	<p>Elements a) and b) are both included in the schedule of work for the developing strategy document which is currently underway. Both elements are currently projected to be completed to the deadline.</p>
<p><b>Strategic Planning</b></p>	<p><b>R4</b> As an integral part of the new Regional Strategy 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.</p>	<p>Agreed, and will be used as a guiding principle in the development of this work, in conjunction with emerging Impact Assessment guidance nationally.</p> <p><b>To be actioned by:</b> Executive Director</p> <p><b>No later than:</b> 1 June 2022.</p>	<p>Stakeholder engagement workshop currently planned to inform this activity.</p> <p>In addition, the Outcome Agreement work will progress with direct input from Glasgow Colleges Group Learning and Teaching, Principals' Group at GCRG governance functions. In addition, board members are being engaged individually and collectively in the development work.</p> <p>National guidelines will be adhered to while opportunities for greater local ambition are identified and included wherever possible.</p>