

Audit Committee Meeting

Date of Meeting	Tuesday 2 October 2018
Paper Title	Updates from assigned college audit committees
Agenda Item	13
Paper Number	AC1-I
Responsible Officer	Robin Ashton, Executive Director
Recommended Status	Disclosable
Action	For noting

1. Report Purpose

- 1.1. Consider updates on key items of business undertaken by the audit committees of the assigned colleges.

2. Recommendations

- 2.1. The Committee is invited to **note** this report.

3. Background

- 3.1. The Committee receives updates from the audit committees of the assigned colleges on key matters considered at each of their meetings, in order to support identification of opportunities for cross-region collaboration in areas of shared interest.
- 3.2. Members should also note that the attached report, and an update from this meeting of the GCRB Audit Committee, is provided to the College Audit Committees.

4. Risk Analysis, legal implications, financial implications and Regional Outcome Agreement implications

- 4.1. Other than as reported, there are no specific aspects to be considered under these headings.

College: City of Glasgow College
Date of Meeting – 12 September 2018

Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Committee Annual Report	<p>The Report references the Committee Schedule of Work, Terms of Reference, and minutes of meetings held in 2017-18, providing a review of the considerations, discussions, and decisions taken by the Committee in 2017-18.</p> <p>The Committee noted the benefits of such Committee level annual reportage for all Board Committees, as follows:</p> <ul style="list-style-type: none"> • It provides a reference for progress and achievement, and an accessible update on the Committee’s recent and current areas of focus, within the parameters of the Committee’s areas of responsibilities. This is of value to new Committee members, other Board members, and other stakeholders. • It provides a sound basis for the development of a College Annual Report, ensuring a robust governance framework and perspective for reportage. • It reflects good governance practice • It facilitates reflection, vigilance, effectiveness 	<p>Communication of Committee progress and priorities from the past session.</p> <p>Governance assurances.</p>

	<p>and performance improvement, thereby supporting the College’s Strategic Aims 5 and 6 - “To deliver excellence in performance”, and “To be efficient, effective, innovating, and vigilant”.</p> <p>The Report was approved.</p>	
Board Committee Schedules	<p>The Committee reviewed the draft “Schedules of Work” for each Committee, including the terms of reference for each Committee, together with the required approvals as recorded in the Board Schedule of Approvals. The Schedules will also include any additional report submissions, performance information, and other assurances required by each Committee on behalf of the Board of Management.</p> <p>Benefits: In adopting the Board Schedule and Committee Work Schedules/Programmes, the responsibilities and requirements of each Committee is made clear. This enables effective work planning and timetabling to be undertaken, as well as providing a transparent indication to all of the work being done by the Board and its Committees.</p> <p>This also provides clear information, relating to their responsibilities, to other Board members, prospective Committee members and conveners, as well as new Board and Committee members.</p>	Governance assurance.
Strategic Risk Review	Risk Register and Risk Management Action Plans reviewed, and various risk scores adjusted and agreed. In the light of mitigation/management strategies, the risk scores for three	Assurance regarding the positive impact of Risk management.

	<p>strategic risks were changed as follows:</p> <ul style="list-style-type: none"> • Failure to achieve operating surplus via control of costs and achievement of income targets – score reduced (Red to Amber) • Failure to maximise income via diversification. Scored higher due to income delivered (remains Amber). • Failure to agree a sustainable model and level of grant • funding within Glasgow Region – scored lower (Red to Amber). 	
Committee Terms of Reference	The Committee agreed that specific reference to Responsibility for oversight of Data Protection (and specifically GDPR) be included in the ToRs. This was agreed.	Good governance practice.
Internal Audit Review Reports (3)	<p>The following IA Reports were received and discussed, together with consideration and approval of management responses:</p> <ul style="list-style-type: none"> • Learning Support Access and Inclusion (Grade: Satisfactory) • Infrastructure Contract Management (Grade: Good) • IA Follow Up Review. Auditor’s conclusion: “The College has made very good progress in implementing the recommendations followed-up as part of this review with 29 of 33 	

	<p>recommendations being fully implemented”.</p> <p>The Committee noted and agreed the management responses with associated actions and timescales.</p>	
Internal Audit Progress Report	The Committee noted progress with the IA annual plan at September 2018. To be deferred for discussion the the next meeting due to the absence of the Internal Auditor.	
Internal Audit Plan 2018-19	The Committee noted that SMT had endorsed the draft IA Audit Plan for 2018-19, subject to finalisation of dates and lead officers. It was agreed that the timing of the audit of Business Continuity planning would be agreed with the VP Infrastructure and the IA, given the recent external review of BCP and resultant action plan.	
PREVENT Policy	The Committee noted the new College PREVENT Policy, as approved by the Student Staff and Equalities Committee.	

College: Glasgow Kelvin College

Date of Meeting: 18 September 2018

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Topic of Discussion	Summary and Outcome of Discussion	Impact on GCRB (if any)
Scottish Government Audit and Assurance Committee Handbook	The revisions to the Audit and Assurance Committee Handbook were discussed at length and it was agreed that the College would seek to document an assurance map in response.	Note the College response to the revised handbook.
Internal Audit Reports	The Committee considered the Internal Audit Plan for session 2018/19 and the Internal Audit follow up review of outstanding medium grade recommendations. The Committee welcomed confirmation that all five such recommendations under review had been confirmed as fully implemented.	Note strong progress with the implementation of Audit Recommendations.
Risk Register & Risk Strategy	The Risk Register and amended Risk Management Strategy were reviewed in detail.	For noting.
Cyber Security	The Committee were delighted to note that Glasgow Kelvin College achieved Cyber Essentials + accreditation in August 2018 in advance of the Scottish Government deadline for Public Bodies.	Note CE+ Accreditation has been achieved by Glasgow Kelvin College.
Insurance Cover	The Committee reviewed and endorsed the College insurance arrangements.	For noting.

College: Glasgow Clyde College

Next Audit committee meeting is scheduled to take place on 4 October and will therefore be reported to the December meeting of the GCRB Audit Committee.