

Audit Committee Meeting

Date of Meeting	Tuesday 29 May 2018
Paper Title	Certificates of Assurance
Agenda Item	13
Paper Number	AC4-I
Responsible Officer	Robin Ashton, Executive Director
Status	Disclosable
Action	For Noting

1. Report Purpose

- 1.1. This paper provides a summary of the Certificates of Assurance submitted by the three colleges and GCRB.

2. Recommendations

- 2.1. The Committee is invited to **note** the Certificates of Assurance of the colleges and GCRB.

3. Background

- 3.1. In accordance with the Scottish Public Finance Manual (SPFM), all separate accounting bodies sponsored by the Scottish Government should arrange for appropriate assurance frameworks consistent with this (SPFM) guidance.
- 3.2. In order to complete this process, it is necessary for the Chief Executive Officer of each College to provide a certificate of assurance to the Executive Director of GCRB. In turn, the Executive Director of GCRB is required to submit a certificate of assurance to the Accountable Officer of SFC.
- 3.3. In forming this opinion, reliance can be placed upon the assurance framework that already exists within GCRB and the individual colleges. Evidence to support the conclusion is expected to come from a variety of sources including:
- Relevant Board and Committee minutes.
 - Audit work undertaken for the period April to July 2017 and the 2016/17 audit opinion.
 - The Executive Director's view and the opinions of the assigned colleges chief executive officers in respect of the operational effectiveness of the internal controls within the institutions.
 - The letter of representation from the assigned incorporated colleges.

- 3.4.** SFC has also provided a schedule of assurances that must be provided by the GCRB Executive Director and the Chief Executive Officer of each assigned college. The list of assurances is based upon the SPFM internal control checklist and is reproduced at Annex A of this report.

4. Report

- 4.1.** Copies of the certificates of assurance for each assigned college are provided at Annex B together with the certificate of assurance provided to SFC by the Executive Director of GCRB.
- 4.2.** The following items are highlighted within the Certificate of Assurance of the Accountable Officer:
- For Glasgow Clyde College, in respect of Item 7 of the schedule of required assurances, the Principal has noted that Glasgow Clyde College does not specifically set objectives for managers at all levels. The process instead is that each individual has an annual Personal Development Plan discussion along with regular meetings to discuss progress in their areas.
 - For Glasgow Kelvin College, the Principal has stated that given the level of detail required within each of the 15 required assurances, and the lack of clarity as to the relevant terms, he is unable to provide formal confirmation in respect of each Required Assurance but is satisfied, based on internal audit reports, given the foregoing that there are no issues of major concern and that the College is working effectively.

5. Legal Implications

- 5.1.** There are no legal implications arising from this report.

6. Resource Implications

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

7. Strategic Plan 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 include establishing appropriate arrangements in relation to risk.

Certificate of Assurance to the Accountable Officer of the Scottish Funding Council

Schedule of Required Assurances

1. Ensure that appropriate financial systems are in place and applied and that procedures and that procedures and controls are reviewed from time to time to ensure that continuing relevance and reliability, especially at times of major change.
2. Ensure that proper financial procedures are followed and that accounting records are maintained in the form prescribed for published accounts:
 - a. Ensure that the public funds for which you are responsible for are properly managed and safeguarded;
 - b. Ensure that assets for which you are responsible such as land, buildings or other property , including stores and equipment, are controlled and safeguarded;
 - c. Ensure that the financial implications of any new policies have been considered;
 - d. Ensure that delegation of responsibility is accompanied by clear lines of control and accountability together with reporting arrangements.
3. Ensure that procurement activity is conducted in accordance with the applicable public sector procurement requirements.
4. Ensure that effective management systems appropriate for the achievement of the body's objectives, including financial monitoring and control systems, have been put in place.
5. Ensure all risks relating to delivering the business objectives, regularity, propriety or value for money are identified. In doing so, you have ensured that their significance was assessed and that systems appropriate to the risks are in place in all relevant areas to manage them.
6. Ensure that arrangements have been made to secure Best Value as set out in the Scottish Public Finance Manual.
7. Ensure that managers at all levels have a clear view of their objectives, and the means to assess and measure outputs, outcomes and performance in relation to those objectives.
8. Ensure that managers are assigned well defined responsibilities for making the best use of resources.
9. Ensure that all managers have the information (particularly about costs), training and access to the expert advice which they need to exercise their responsibilities effectively.
10. Ensure that the body achieves high standards of regularity and propriety in the consumption of resources. Regularity involves compliance with relevant legislation, relevant guidance issued by the Scottish Ministers – in particular the Scottish Public Finance Manual where it applies to your organisation – and the Financial Memorandum document defining the key roles and responsibilities which underpin the relationship between your organisation and the Scottish Funding Council. Propriety involves respecting the Parliament's intentions and conventions and adhering to values and behaviours appropriate to the public sector.

11. Ensure that you have a well communicated fraud policy, an up-to-date fraud response plan and effective avenues for reporting suspicions of fraud.
12. Ensure that there are processes in place around compliance with an IT security policy and for dealing with potential breaches.
13. Ensure that appropriate consideration has been given to business continuity planning and disaster recovery for key activities.
14. Ensure that you have an up-to-date publication scheme, that is sufficiently open and proactive in publishing information of interest to your stakeholders.
15. Ensure that you have a people/HR strategy in place and that you measure levels of employee engagement (e.g. through a staff survey) and take action in response as required.

RA/WO 1718040

Monday 30 April 2018

Dr John Kemp
Interim Chief Executive
Scottish Funding Council
Sent via email to: jkemp@sfc.ac.uk

Dear John

Certificate of Assurance: April 2017 – March 2018

I enclose the above noted Certificate of Assurance for the Glasgow college region as requested.

If you wish to discuss the contents of the attached, please do not hesitate to contact me.

Yours sincerely



Robin Ashton
GCRB Executive Director

**Certificate of Assurance
To the accountable Office of
The Scottish Funding Council
April 2017 – March 2018**

I am aware that as Accountable Officer you are required to provide assurance to the Principal Accountable Officer of the Scottish Government to enable her to sign a governance statement as part of the Scottish Government consolidated accounts for 2017-18.

To assist in the process, I can confirm that I have undertaken a review of the internal control arrangements for the Glasgow Colleges' Regional Board. In addition, I have received the attached signed assurances from the Principals of Glasgow's three colleges regarding their college systems of internal control. Based on these reviews, I would draw your attention to the following matters which should be considered in the preparation of the governance statement:

For Glasgow Clyde College, in respect of Item 7 of the schedule of required assurances, the Principal has noted that Glasgow Clyde College does not specifically set objectives for managers at all levels. The process instead is that each individual has an annual Personal Development Plan discussion along with regular meetings to discuss progress in their areas.

For Glasgow Kelvin College, the Principal has stated that given the level of detail required within each of the 15 required assurances, and the lack of clarity as to the relevant terms, he is unable to provide formal confirmation in respect of each Required Assurance but is satisfied, based on internal audit reports, given the foregoing that there are no issues of major concern and that the College is working effectively.

Apart from the above, I can confirm that controls in the assigned incorporated colleges and Glasgow Colleges' Regional Board have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the assurance you are required to give.

Name: Robin Ashton

Job Title: Executive Director

Signature:



Date: 30 April 2018

**Certificate of Assurance
to the Chief Officer
April 2017 - March 2018**

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable him to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2017-18.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college.

Based on that review, and my own knowledge of the internal control matters in my college:

I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the assurance you are required to give.

Name: Paul GK Little

Job Title: Principal & Chief Executive

Date: 24 April 2018

Signature



**Certificate of Assurance
to the Chief Officer
April 2017 - March 2018**

I am aware that as Chief Officer you are required to provide assurance to the Accountable Officer of the Scottish Further and Higher Education Funding Council to enable him to provide assurance to the Principal Accountable Officer of the Scottish Government to sign a governance statement as part of the Scottish Government consolidated accounts for 2017-18.

To assist in that process, I can confirm that I have undertaken a review of the internal control arrangements in my college.

Based on that review, and my own knowledge of the internal control matters in my college:

I can confirm that ~~these~~ controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the assurance you are required to give.

Or

I would draw your attention to the following matter(s) which should be considered in the preparation of the governance statement.

PLEASE COMPLETE

In respect of item 7 on the schedule of required assurances, Glasgow Clyde College does not specifically set objectives for managers at all levels. The process instead is that each individual has an annual Personal Development Plan discussion along with regular meetings to discuss progress in their areas.

Apart from the above, I can confirm that controls in the college have been and are working well. There are, in my opinion, no other significant matters arising which would require to be raised specifically in the assurance you are required to give.



Jon Vincent
Principal and Chief Executive
27 April 2018



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Ref: AS/AMcK 2340418

24 April 2018

Robin Ashton
Executive Director
Glasgow Colleges' Regional Board
City of Glasgow College
190 Cathedral Street
Glasgow
G4 0RF

Dear Robin

Certificate of Assurance: 1 April 2017 to 31 March 2018

I have enclosed a copy of the above as you requested. As both the internal and external audit work has not been completed I can only provide assurance on the basis of the information which is currently available to me which I have made clear in the enclosed certificate.

Please do not hesitate to contact me if you wish to discuss the contents of this letter or its enclosure further.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Alan Sherry', with a long, sweeping underline.

Alan Sherry
Principal

c.c. J Gow, Vice Principal, Finance and Corporate Services



Certificate of Assurance

1 April 2017 to 31 March 2018 - Assurance for the Governance Statement

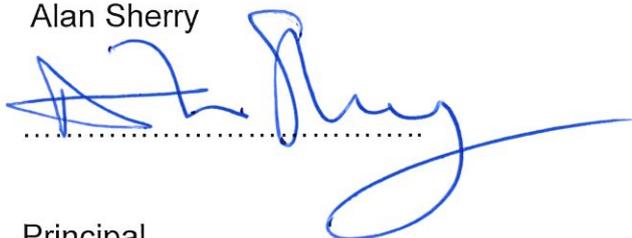
I am aware that as Accountable Officer you are required to provide assurance to the Principal Accountable Officer to enable him/her to sign a governance statement as part of the Scottish Government consolidated accounts for 1 April 2017 to 31 March 2018.

To assist in this process, I can confirm that I have reviewed the required assurances within my College in accordance with the schedule of required assurances.

To the best of my knowledge and belief I am satisfied, given the College's robust internal and external audit and governance arrangements, that the College is performing well and that it is developing in accordance with expectations at this time in the academic year. Given the level of detail required within each of the 15 Required Assurances and the lack of clarity as to the relevant terms, I am unable to provide formal confirmation in respect of each Required Assurance but I am satisfied, based on internal audit reports, given the foregoing that there are no issues of major concern and that the College is working effectively.

Name: Alan Sherry

Signature



Job Title: Principal

Date: 24 April 2018

