Boardroom, Falkirk Campus at 4.30pm
Refreshments will be available from 4pm

AGENDA

1. Declarations of interest

2. Apologies

FOR APPROVAL

3. Minutes of meeting of 23 May 2019

4. Matters Arising

   a) A/18/033 National Fraud Initiative 2018/19
   b) A/18/034 Scottish Government Audit & Assurance Committee Handbook 2018
   c) A/18/034 Scottish Government Audit & Assurance Committee Handbook 2018

5. Review of Committee Remit   Alison Stewart

6. Internal Audit Plan 2019/20 – to be tabled   Henderson Loggie

7. Policy Approval   Alison Stewart
   - Safeguarding
   - Whistleblowing

8. Governance Statement   Alison Stewart

FOR DISCUSSION

9. Presentation of Internal Audit Reports   Scott Moncrieff

   a) Student Experience – Curriculum Planning
   b) Follow Up

10. Internal Audit Annual Report 2018-19   Scott Moncrieff

11. Audit Committee Self-Assessment   Lorna Dougall

12. Progress Report on Audit Recommendations   Stephen Jarvie

13. Risk Management   Alison Stewart

14. Review of Risk

15. Any other competent business

FOR INFORMATION

Forward Programme of Committee Business

Boardroom, Falkirk Campus (commencing at 5.30pm)

Present: Mrs Lorna Dougall (Chair)
                  Mrs Pamela Duncan
                  Mr Lindsay Graham (Forth Valley Student Association Vice President) (FVSAVP)
                  Mr Steven Torrie (Co-opted Member)
                  Mrs Mandy Wright (Co-opted Member)

In Attendance: Mrs Alison Stewart, Vice Principal Finance and Corporate Affairs (VPFACA)
                  Mr Stephen Jarvie, Corporate Governance and Planning Officer (CGPO)
                  Ms Claire Beattie, Scott Moncrieff (exited for item A/18/038)
                  Ms Olga Potapova, Ernst & Young

The Chair welcomed Mandy Wright and Olga Potapova to their first meeting of the Committee.

A/18/025   **Declarations of Interest**

                  None

A/18/026   **Apologies for Absence**

                  Mrs Beth Hamilton

A/18/027   **Minute of Meeting of 4 December 2018**

                  The minutes of the Meeting of 4 December 2018 were approved as an accurate record, subject to a minor date change.

A/18/028   **Matters Arising**

                  None

A/18/029   **External Audit Plan**

                  Olga Potapova, Ernst and Young, presented members with the draft plan for consideration and approval.

                  She outlined the major areas to be covered in the audit and highlighted the addition of reviews into the implementation of the National Fraud Initiative and the College's preparations for the EU exit.

                  Members queried the frequency of the valuations for land and buildings, noting that the plan referred to an interim valuation. The VPFACA outlined the standard process noting that a full evaluation is conducted every five years, with interim valuations in between these dates.

                  a) Members approved the External Audit Plan

A/18/030   **Presentation of Internal Audit Reports**

Claire Beattie, Scott Moncrieff, presented members with three audit reports.

People Strategy

She noted that this audit had looked into the implementation of the College's People Strategy.

She confirmed that this was overall a very positive report with areas of good practice identified and only minor recommendations made.

Mental Health Services

She reported that this audit had looked at the provision of mental health services within the College and that the report was a positive one, demonstrating that the arrangements in place were operating effectively. She informed members that three areas for improvement had been identified and provided details on each.

The FVSAVP noted that the Student Association had put in place a Student mental health agreement which supports this activity.

Members discussed the growing instances of requests for support for mental health and requested that the College ensure appropriate training is in place for staff.

The VPFACA confirmed that this would be an aspect of the College's Mental Health and Wellbeing Strategy which was under development.

Project management

Claire Beattie reported that this audit had been arranged to look at the overall project management within the College for the new Falkirk campus following key staff changes. She informed members that the report was very positive, with no recommendations made.

Members noted that this was a very positive report and should be presented to the Falkirk Campus Project Board.

a) Members noted the content of the reports

A/18/031   **2018/19 Internal Audit Plan Progress Report**

Claire Beattie, Scott Moncrieff, provided members with an update on progress against the plan to date. She confirmed five audits had been completed, with one in progress at this time, and that arrangements were in place for completion of the annual report to present to the next Committee meeting.

a) Members noted the content of the report

A/18/032   **Progress Report on Audit Recommendations**

The CGPO presented members with an update on audit recommendations within the College. He noted that there were three recommendations on the register currently, with one being completed and two requesting extensions to their completion dates.

Members noted that the small number of live recommendations was a good position to be in but that the College should not get complacent in relation to this.

The VPFACA confirmed that there was a robust process in place, with recommendations only being signed off when there was evidence to support this.

a) Members noted the content of the report

A/18/033   **National Fraud Initiative 2018/19**

The VPFACA presented a paper on the National Fraud Initiative (NFI) which supports public sector organisations to identify areas of potential fraud. She highlighted that this involved reviews of both payroll and purchase ledger information which is then compared against other public sector organisations.

She informed members that the College had recently received the first report from NFI which has identified 15 potential matches in relation to payroll information. She noted that this was not unusual as some staff work for more than one organisation and informed members that these matches were being investigated to confirm this position.

She noted that the outputs of this will be provided to the College's external auditors and that a further report would be brought to the next meeting of the Committee.

Members welcomed the intention to bring a report on the NFI and indicated that it would be useful, if possible, for the report to give a sense of the volume of matches for the College compared against other colleges, as this would allow members to gauge how the College is performing.

Members queried what the impact of this additional work on the Finance team had been, noting previous discussions on their workload. The VPFACA confirmed that,

while this had not had a significant impact, it was yet another exercise that the team had to conduct.

The VPFACA noted that the NFI checklist should have accompanied the papers to members and confirmed that this would be circulated to members by email.

a) Members noted the content of the report

A/18/034   Scottish Government Audit & Assurance Committee Handbook 2018

The VPFACA presented the handbook for member's consideration noting that, while it was written for the whole public sector and therefore some of it did not apply to the College, there were still useful elements for members to consider.

She highlighted a review of the handbook had been undertaken and actions that the College should take forward were included in the paper.

Members noted that the handbook contained useful information, particularly for newer members on the Committee.

The Chair indicated that, following a review of the document, she felt that the current meeting frequency of the Committee should be discussed.

Following discussion, it was agreed that an additional meeting would be added on 5 September 2019.

The Chair also noted that there was a self assessment checklist for the Committee. Following discussion, it was agreed that the Chair and VPFACA would review this along with Beth Hamilton and feedback to the Committee in September.

Members also discussed the availability of additional training. The VPFACA confirmed that CDN offered training for Audit members and that the CPGO would check further into this and communicate back to members.

a) Members noted the content of the paper

A/18/035   Risk Management

The VPFACA presented members with the current Strategic Risk Register. She noted that the HR Committee had asked for a risk to be added in terms of the support staff job evaluation process and its potential impact on staffing and morale.

Pamela Duncan informed members that she was leading in this process for the College and provided members with an update on the process and its intended outcomes.

a) Members noted the content of the report

A/18/036   **Review of Risk**

None

A/18/037   **Any Other Competent Business**

None

A/18/038   **Internal Auditor Appointment**

The VPFACA presented a paper seeking approval for the appointment of MHA Henderson Loggie as the College internal auditors from 1 August onwards.

She reported on the tendering activity for this service and the assessment of tenders which had involved the Chair of the Audit Committee.

She confirmed that Scott Moncrieff, the current internal auditors, has scored as highly as the recommended company but that the price for the service quoted by MHA Henderson Loggie secured them the recommendation.

a) Members approved the appointment of MHA Henderson Loggie

1. **Purpose**

   To review the remit of the Audit Committee to ensure it continues to provide the Board of Management with the appropriate assurances for next Academic Year.

2. **Recommendation**

   That members review the remit of the Audit Committee and recommend any changes to the Board of Management.

3. **Background**

   The Board of Management approved the remit of all Board sub committees in September 2018. It is considered good practice for the remits of these committees to be reviewed on an annual basis to ensure they are fulfilling their role of providing the Board of Management with the necessary assurances in relation to good Governance.

4. **Financial Implications - None**

5. **Equalities**

   Assessment in Place? – Yes ☐   No ☒

   Review of committee remit does not require equalities assessment.

6. **Risk**

   Please indicate on the matrix below the risk score. Risk is scored against Impact and Likelihood as Very Low through to Very High.

	Likelihood	Impact
Very High		
High		
Medium		
Low		
Very Low	X	X

   Risk the Committee does not get the assurances required by the Board of Management if remit is out of date.

   Risk Owner – Alison Stewart   **Action Owner –** Stephen Jarvie

7. **Other Implications – None**

   Paper Author – Alison Stewart   **SMT Owner –** Alison Stewart

Audit Committee

1   Committee Rationale

To contribute to good governance by providing assistance to the Board of Management on issues of compliance, risk, financial probity and the overall effectiveness of internal College control systems

2   Purpose

- To advise the Board of Management on the effectiveness of the financial and other internal governance systems

- To advise the Board of Management on compliance with the Code of Audit Practice for Further Education Colleges

- To undertake reviews of topics referred from the main Board of Management and make such recommendations as may be appropriate

3   Membership

- The Audit Committee is appointed by the Board of Management and must comprise 5 members

- The Chair of the Board of Management, Principal, staff and student members of the Board and other senior members of staff are not eligible for membership

- The Chair of the Committee shall be appointed by the Board of Management and should not be the Principal. In the event that the Chair is unavailable to attend a meeting of the committee, a substitute will be nominated by the Committee members in attendance

- Committee members should possess an appropriate level of experience in finance, accounting or auditing

- Finance committee members are eligible to become members of the Audit Committee however, to maintain the independence of these committees, no more than 2 current members of the Finance Committee may serve on the Audit Committee. The Chair of the Finance Committee is not eligible to serve as Chair of the Audit Committee

4   Meetings

• The Audit Committee should normally meet at least twice per year. Additional meetings may be convened at the request of the Chair of the Committee or at the request of the Internal or External Auditor

• The meeting shall be quorate if 3 or more members eligible to vote are in attendance

• The External Auditor will be invited to attend meetings where an external audit report is being considered but may attend any meeting of the Committee

• The Chair of the Finance Committee will be invited to attend the joint meeting of the Finance and Audit Committees where the annual external auditors report is considered

• Minutes will be kept of the proceedings and circulated after approval by the Chair. The minutes will be presented to the following meeting of the Committee for approval and to the next Board of Management meeting

• Meetings will be held in accordance with the Board of Management Standing Orders and Operating Guidelines

• Other members of College staff may be invited to attend meetings of the Committee

5   Specific Duties of the Committee

Internal Governance Systems

• Review and advise the Board of Management of the Internal and External Auditors' assessment of the effectiveness of the College's financial and other internal control systems, including controls specifically to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency and effectiveness

• Review and advise the Board of Management on its compliance with The Code of Good Governance for Scotland's Colleges

• Monitor on behalf of the Board of Management the content of the College Strategic Risk Register and the relevance of actions implemented by Senior Management to mitigate identified risks

• Review and approve the College Business Continuity plan

• Monitor on behalf of the Board of Management compliance with the General Data Protection Regulations

Internal Audit

• Advise the Board of Management on the terms of reference, selection, appointment (or removal), resourcing and remuneration of the Internal Audit providers

• Review the scope, efficiency and effectiveness of internal audit reports and the responses of Senior Management, advising the Board of Management of any significant issues raised

• Review the Internal Auditor's monitoring of management action on the implementation of agreed recommendations reported in internal audit review reports and internal audit annual reports

• Consider and endorse the annual audit plan for the College as developed by Senior Management in consultation with the current internal auditor providers

• Ensure establishment of appropriate performance measures and indicators to monitor the effectiveness of the internal audit service

External Audit

• Consider the College's annual financial statements and the External Auditor's report prior to submission to the Board of Management as part of the annual joint meeting with the Finance Committee

• Review the External Auditor's annual Management Letter and monitor management progress on the implementation of the agreed recommendations. Advise the Board of Management of any issues arising from this activity.

• Establish appropriate performance measures and indicators to monitor the effectiveness of the external audit service

Other Duties

• Produce an annual report to the Board of Management

• Review compliance with the Code of Audit Practice and advise thereon

• Consider relevant reports from SFC and Audit Scotland, and successor bodies, and where appropriate, advise the Board of Management of action required

• Review reported cases of impropriety and consider whether they have been appropriately handled

• To receive advice, and act on recommendations, from the Finance Committee

6   Authority

• The Committee is authorised by the Board of Management to investigate any activity within its terms of reference. It is authorised to seek any information it requires from any employee

• The Committee is authorised by the Board of Management to obtain legal or other independent professional advice and to commit reasonable financial resources to fulfil its responsibilities

• The Committee is authorised by the Board of Management to approve all policies relevant to the Committee, or where appropriate refer to the Board of Management for final approval

1. **Purpose**

   For members to consider the attached policies for approval.

2. **Recommendation**

   That members consider and review the attached policy documents for approval.

3. **Key Considerations**

   There are two policy documents attached to this paper. Both have tracked changes enabled to highlight the changes to members.

   Safeguarding Policy

   The changes to this policy are very minor, reflecting changes to staff titles.

   Whistleblowing Policy

   This policy has had more substantive updates to reflect changes in legislation and best practice.

   Both policies have been considered and approved by the Senior Management Team.

4. **Financial Implications - None**

5. **Equalities**

   Assessment in Place? – Yes ☒   No ☐

   Please see each policy for further information.

6. **Risk**

   Please indicate on the matrix below the risk score. Risk is scored against Impact and Likelihood as Very Low through to Very High.

	Likelihood	Impact
Very High		
High		
Medium		
Low		
Very Low	X	X

   Continual monitoring and updating of policies ensures that they remain fit for purpose.

   Risk Owner – Ken Thomson   **Action Owner –** Andrew Lawson

7. Other Implications – None

Paper Author – Stephen Jarvie   **SMT Owner –** Stephen Jarvie

Safeguarding

Protection of Children, Young People and Adults Policy

Status:

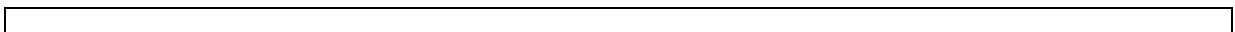|	
Date of version:	August 2018 - Approved
Responsibility for policy:	Depute Principal & Chief Operating Officer
Responsibility for implementation:	All Staff
Responsibility for review:	Depute Principal & Chief Operating Officer
Date for review:	August 2021 - Approved

Policy Statement

Forth Valley College recognises that all its employees, as well as volunteers, have a role to play in Safeguarding Children, Young People and Adults. The College takes reasonable steps to provide an environment in which everyone, particularly Children, Young People and Adults who may be at risk feel safe, secure, valued and respected.

1   **Purpose**

Forth Valley College aims to ensure the Safeguarding of all Children, Young People and Adults who are involved in any way with the College. The College also aims to give staff a clear structure within which they can work safely.

Duty of Care

The College fulfils its duty of care by:-

- raising the awareness of all staff of the need to Protect Children, Young People and Adults, and to emphasise the responsibility of all staff in reporting possible cases of abuse or harm to the Safeguarding Team;

- providing appropriate procedural steps in order to monitor the Colleges involvement in Child and Adult Support and Safeguarding Referrals;

- contributing appropriately to assessments of need and support packages for those Children, Young people and Adults affected by abuse or harm;

- emphasising the need for, and facilitating good levels of, communication between all members of staff and other agencies.

- mandatory compliance training for all existing and new staff is delivered by the Safeguarding Team. Mandatory compliance training is completed during staff development and staff inductions. Staff have access to the Protection of Children, Young People and Adults Policy on SharePoint.

The Safeguarding Team can always be contacted for assistance and referral.

The e-mail address of the Safeguarding Team is as follows:

disclosure@forthvalley.ac.uk

If you require additional guidance please call a campus phone extension Falkirk, 3112/3114, Alloa 5514, Stirling 6020, to speak to a member of the Safeguarding Team.

2.   **Principles**

Forth Valley College's Protection of Children, Young People and Adults Policy is underpinned by the principles derived from legislation including the Children (Scotland) Act 1995 and the Children and Young People (Scotland) Act 2014. In particular, it is stressed throughout child-centric legislation that the welfare of the child is paramount.

The College's 'Children, Young People and Adults Policy is also underpinned by the Adult Support and Protection (Scotland) Act 2007.

The Adult Support and Protection (Scotland) Act 2007 aims to safeguard 'Adults at Risk'. 'Adults at Risk' are adults who are not able to: (i) safeguard themselves or their wellbeing, or property, or rights, or interests; (ii) are at risk of harm; (iii) and because of a mental health problem, physical/mental disability or illness are more vulnerable to being harmed than adults who are not affected by the aforementioned factors.

Reasonable steps will be taken to prevent foreseeable harm to Children, Young People and to vulnerable Adults. Where staff are concerned, this will include the carrying out of PVG Scheme checks and, as appropriate, referrals to the Disqualified from Working with Children List.

3.   **Definitions**

Protection of Children, Young People and Adults Policy applies to Children, Young People and Adults who may be at risk of harm, or who have disclosed an incident of harm.

Definition of a Child
In accordance with section 18 of the Protection of Children (Scotland) Act 2003, a "child" is a person under the age of 18.

In accordance with Scots law the definition of 'child' from the Children (Scotland) Act 1995 and the Children and Young People (Scotland) Act 2014 as: 'a person who has not attained the age of 18 years'.

Definition of an 'Adult at Risk'
In accordance with legislation a "vulnerable adult" is someone who is aged 16 and over and who is or may be in need of community care services by reason of him or herself, or unable to protect him or herself against risk of significant harm or exploitation arising from his/her own actions, or actions of another person.

Definition of Child Abuse
Child Abuse, as defined in Scottish Government Guidance (2014), refers to circumstances where a child's basic needs are not being met in a manner that is appropriate to his/her individual needs and stage of development, and the child is, or will be, at risk through avoidable acts of commission or omission.

According to the Scottish Government (2014) *National Guidance for Child Protection in Scotland*, 'child abuse' and 'child neglect' are forms of maltreatment of a child. 'Maltreatment' covers actual incidence of, or significant risk of: physical abuse; emotional abuse; sexual abuse; and neglect.

4   The Multi-Disciplinary Framework

Multi-agency Child Protection/Adult Support and Protection Committees have been established, in accordance with Scottish Government (2005) *Child Protection Committees* guidance, between Clackmannanshire, Falkirk and Stirling Councils.

The Policy put in place by the College works in accordance with the principle of effective collaboration between all agencies working with Children and vulnerable Adults.

5   Key Staff

The Principal has strategic responsibility for 'Safeguarding'. The Principal will put in place appropriate measures to ensure that the College protects all Children, Young People and Adults who are involved in any way with the College.

==The Depute Principal & Chief Operating Officer has:==

- Responsibility for review of policy and system refinement and development in light of legislation and practice.
- Responsibility for the appointment and line management of the Safeguarding Team who are responsible for co-ordinating of all Safeguarding activities and for providing support for staff.
- Responsibility for raising awareness of the content of the Policy with all College staff, organisations or users of the College taking part in activities in the College with Children and Adults.
- Responsibility for keeping SMT informed by regular anonymised reports of activity in connection with Children, Young People and Adults.
- Responsibility for organising 'Safeguarding' training for all College staff across all sites.
- Responsibility for ensuring that all staff in contact with Children, Young People and Adults, as defined within this policy, are checked for suitability through Disclosure Scotland.
- Responsibility for ensuring all new members of staff receive copies of the Children, Young People and Adults Policy and the contact details of the Safeguarding Team as part of their induction process.

We welcome feedback on this Policy and the way it operates. We are interested to know of any possible or actual adverse impact that this Policy may have on any groups in respect of gender, race, disability, sexual orientation, religion or belief, age or other characteristics.

This Policy has been screened to determine equality relevance for the following equality groups: gender, race, disability, age.

Whistleblowing Policy

Status	Approved
Date of Version	May 2019~~June 2014~~
Responsibility for Contents	Human Resources
Responsibility for Review	Human Resources
Impact Assessment Review Date	~~May 2017~~March 2022
Review Date	~~July 2017~~May 2022
Primary Contact	Human Resources Business ~~Partner~~Manager

Whistleblowing Policy

LIST OF CONTENTS

EQUALITIES IMPACT ASSESSMENT

We welcome feedback on this Policy and the way it operates. We are interested to know of any possible or actual adverse impact that this Policy may have on any groups in respect of ~~gender, race, disability, sexual orientation, religion or belief, age or other~~all protected characteristics.

An ~~initial~~ Equalities Impact Assessment of this Policy has been carried out. The policy has been written to fully comply with all obligations in respect of employment law and equality legislation and to take account of recommended best practice. It is therefore not anticipated that this policy will result in a negative or~~f~~ adverse impact on one or more groups in respect of ~~gender, race, disability, sexual orientation, religion or belief, age or other~~all protected characteristics.

1.   INTRODUCTION

It is important to the College that any fraud, misconduct or wrongdoing is reported and properly dealt with. Employees are often best placed to highlight areas of concern, such as financial irregularities, breach of health and safety regulations or unethical practices.

~~However, it is accepted that many people would feel constrained in disclosing their concerns to colleagues or management in case they were branded as "troublemakers" or subjected to victimisation.~~

The Board of Management wishes to make clear to its employees that all employees ~~individual members of staff~~and workers have a right - and a duty - to raise~~raise~~ any matters of concern which they may have about issues of perceived wrongdoing~~malpractice~~ within the workplace.~~.~~

However, we understand that many people would feel constrained in disclosing their concerns to colleagues or management in case they were branded as "troublemakers" or subjected to victimisation.

As such, it is important to highlight that The Employment Rights Act offers protection to individuals who make such disclosures from being subjected to any detriment.

~~The Public Interest Disclosure Act 1998 as amended by The Enterprise and Regulatory Reform Act 2013 (ERRA) has introduced protection for employees from being subjected to detriment following a disclosure under the protection of the Act. This policy has been revised to incorporate the requirements of this legislation.~~

2.   SCOPE OF THE POLICY

The Policy covers all workers within the College which for these purposes includes all employees, contractors, agency workers and Board Members.

3.   ~~PUBLIC INTEREST DISCLOSURE ACT~~   QUALIFYING DISCLOSURES

Highlighted concerns which qualify an employee for protection under the Act are termed 'Qualifying Disclosures'. Qualifying disclosures are disclosures of information which the worker **reasonably believes** tend to show one or more of the following is either happening now, took place in the past or is likely to happen in the future:

- a criminal offence;
- the breach of a legal obligation;
- a miscarriage of justice;

- a danger to the health & safety of any individual;
- damage to the environment; or
- deliberate covering up of information tending to show any of the above matters.

~~The ERRA creates a requirement that i~~In order for a worker to be protected under the legislation there must be a reasonable belief of the <u>individual;</u>~~worker~~ making the disclosure that it is in the public interest to do so.

Where the concern falls into one of the definitions of a qualifying disclosure, you should use the procedures outlined in the following paragraphs.

WHISTLEBLOWING PROCEDURES

4. INFORMAL DISCUSSIONS

If you are unsure of the best way of dealing with your concerns or feel the need to clarify your thoughts you may wish to speak, informally, to someone within the College. This may be a colleague from another area, your own line manager, a member of the Senior Management Team<u>,</u> ~~or~~ a member of staff from Human Resources <u>or your trade union representative</u>. ~~You may also wish to contact your trade union, professional body or association for advice prior to raising an issue.~~

Any information which you disclose to management will be treated <u>confidentially, as far as is reasonably practicable,</u> ~~confidentially~~ <u>but depending on the nature of the qualifying disclosure listed above, this cannot be guaranteed in all cases, but will however, be compliant with GDPR legislation.</u> ~~and the~~ <u>The</u> source of the information (whether it be you or a third party who has passed the information on to you) will not be disclosed without <u>you firstly being notified.</u>~~prior approval~~. However you should be aware that it may be necessary to take immediate action on serious allegations.

You will be informed of the action which is taken. If you are not satisfied with the outcome you should proceed to <u>the</u> formal disclosure <u>stage of the procedure</u>.

5. FORMAL DISCLOSURE

For the purposes of this procedure the <u>Depute Principal & Chief Operating Officer</u> ~~Associate Principal and Executive Director   HR and Operational Effectiveness~~ will act as the designated person to which disclosures should be made. In the event that a disclosure involves the <u>Depute Principal & Chief Operating Officer</u>~~Associate Principal and Executive Director   HR and Operational Effectiveness~~ then the Principal will act as the designated person.

Where your concern relates to any member of the Board of Management (which includes the Principal) you should raise it with the Chair of the Board of Management, or if the disclosure involves the Chair, the Internal or External Auditor.

The designated person will ensure that the required procedures are subsequently followed and will liaise with the person who has made the disclosure.

Where the concern is of a serious nature or you have had an informal discussion which has not resolved the matter you should report it formally to the designated person. The designated person will acknowledge the complaint, in writing, within 10 working days and will instigate an investigation following discussions with the Principal. The <u>Depute Principal & Chief Operating Officer</u> ~~Associate Principal and Executive Director   HR and Operational Effectiveness~~ will notify the Chair of the Board of Management of the complaint unless ~~requested not to do so by the discloser or if~~ the Chair is likely to be involved at any subsequent appeal.

In all cases, every effort will be made to ensure that the source of the information will remain confidential during the process and will only be disclosed to individuals for the purposes of dealing with the disclosure. ~~The name of the source will not be disclosed without their prior approval.~~.

In some cases it may not always be possible to preserve the anonymity of the employee making the initial report. For example, if the matter is serious enough to be investigated in detail by Internal Audit or reported by the College to an external agency such as the Health and Safety Executive or the Police.

A link to a list of professional organisations can be found at:

https://www.gov.uk/government/publications/blowing-the-whistle-list-of-prescribed-people-and-bodies--2/whistleblowing-list-of-prescribed-people-and-bodies

6.   RESPONDING TO THE COMPLAINT

In some cases, further information will be required from you to assist in consideration of the concerns you have raised. The designated person to whom you passed the ~~formal disclosure~~complaint will contact you to discuss the issue further.

The designated person will consider the information made available and decide whether an investigation is required and the form it will take.

If it is decided to proceed with an investigation the next steps may be:

- to investigate internally; or
- to call for an independent or external investigation; or.
- to refer the matter to the Police where a suspected criminal offence has occurred.

If an internal inquiry is to be held, the designated person should determine:

- who should undertake the investigation
- the procedure to be followed
- the scope of the concluding report

In an internal investigation, the designated person will appoint an independent officer ~~of the college~~ to investigate and report back his/her findings.

You will be informed of the outcome of any investigation as soon as possible after it has been completed. The investigation will be completed as speedily as possible and the timescale for this will be~~,~~ dependent upon the complexity of the case.~~, ideally within 10 working days for internal investigations.~~

The ~~person~~ investigati~~on~~ng officer ~~the complaint~~ will seek to give you sufficient information to allow you to decide whether the response has been adequate in alleviating your concerns. However, it will not be possible to share confidential information such as the outcome of any disciplinary action or where there is police involvement and the possibility of legal action arises.

7.   FURTHER ACTION

If you are dissatisfied with the outcome of the investigation you should discuss the matter further with the designated person to whom you made the formal complaint.

However, if your concerns remain, you may raise the issue with the Chair of the Board of Management or the Internal or External Auditor if you have not done so already.

If the issue of concern is raised with one of the above contacts then the evidence will be reviewed and the outcome will either be to confirm that no further action is appropriate or that further investigation is required.

If you remain dissatisfied with the outcome, you may contact the Scottish Public Services Ombudsman (SPSO) on 0800 377 7330, the College's External auditors, or the Scottish Funding Council, Donaldson House, 97 Haymarket Terrace, Edinburgh, EH12 5HD, as appropriate.

8. REPORTING OF OUTCOMES

The designated person will be responsible for retaining records of disclosures and any subsequent actions taken for at least a three year period. In all cases a report of outcomes of any investigation will be made to the Audit Committee in detail where the issue falls within its remit, and in other cases in summary as a means of allowing the Audit Committee and the Board of Management to monitor the effectiveness of the procedure.

9. CONTACT WITH THE MEDIA AND OTHER BODIES

This procedure has been developed to provide a means by which employees and employees canworkers can make a confidential disclosure within the College; however it does not mean that theyemployees may automatically report such matters to the press or other bodies. There are conditions which must be met for a disclosure made to a third party to be protected under the Act. One of these is that it is reasonable in all circumstances for the employee to make the disclosure.

In deciding whether it was reasonable to make a disclosure a number of factors need to be assessed including the identity of the person to whom the disclosure is made. This means for instance, that if an employee or worker went to the press either directly, or after a matter has been investigated by the College, and there are more appropriate people or organisations to deal with the matter, then that disclosure would not be protected under the Act.

An employee or worker is strongly advised to seek advice from a trade union or a legal adviser. Any disclosures to the press or any other person which are not authorised by the College, or protected by the Employment Rights Act Public Interest Disclosure Act, are prohibited and may result in disciplinary action.

All contact with the press, other than when an employee is acting as a trade union official or expressing personal views, must be made through the Communications & Marketing ManagerTeam.

10. OTHER AREAS OF CONCERN

Employees and wWorkers within the college may also feel that there are other issues not covered in the defined qualifying disclosures which they wish to raise as areas of concern. Depending on the nature of the concern, the above procedure may be used. However in many cases there may be alternative and more appropriate methods for addressing concerns that may arise. For example:

If you have a concern about your own working conditions or your treatment as an employee you should raise this through the college grievance procedure. A copy of the procedure may be obtained from the Human Resources Sharepoint Page or your trade union representative.

If you have a concern about the way in which a student has been dealt with you may find that the most effective means of dealing with it is to advise the student to raise it through the student complaints procedure.

11. VICTIMISATION

In accordance with the Employment Rights ActPublic Interest Disclosure Act 1998, workers who make a protected disclosure have statutory protection from harassment, victimisation or detrimental action by the employer and the ERRA extended this to include vicarious liability. If you suffer harassment or victimisation as a result of raising legitimate concerns you should immediately contact either Human Resources or your trades union representative for advice. The Board of Management will not tolerate such behaviour and will ensure your protection either through the internal disciplinary procedure or, where the victimisation is of a sufficiently serious nature, the involvement of the police.

12. MALICIOUS COMPLAINTS

The Board of Management of the college wishes to assure all employees and workersstaff that it takes legitimate concerns about malpractice very seriously. A complaint will be regarded as legitimate if the employee follows College procedures and acts within the boundaries of the relevant legislation. However, where it is found that an employee has raised an unfounded and malicious allegation against another employee this will also be treated seriously. The Board of Management owes a duty of loyalty to all its employees and malicious complaints will be dealt with within this context and treated as disciplinary matters.

13. DATA PROTECTION

When an individual makes a disclosure, the College will process any personal data in accordance with its data protection policy and in line with the General Data Protection Regulations. Data collected from the point at which the individual makes the report is held securely and accessed by, and disclosed to, individuals or third parties only for the purposes of dealing with the disclosure.

1. **Purpose**

   To review the draft Governance Statement to ensure it provides an accurate reflection of the governance arrangements in place for 2018/19.

2. **Recommendation**

   That members review and approve the draft Governance Statement subject to any changes requested by the Audit Committee.

3. **Background**

   Colleges are required to prepare their annual report and accounts in accordance with an accounts direction from the Scottish Funding Council (SFC) which requires compliance with the governance statement section of the Scottish public finance manual (the SPFM).

   It is considered good practice that the Audit Committee should consider and approve the content of the Governance Statement.

   The draft statement has been prepared in accordance with the Accounts direction guidance issued by SFC and also takes account of Audit Scotland's report on good practice in relation to Governance statements.

4. **Financial Implications - None**

5. **Equalities**

   Assessment in Place? – Yes ☐   No ☒

   Review of Governance Statement does not require equalities assessment.

6. **Risk**

	Likelihood	Impact
Very High		
High		
Medium		
Low		
Very Low	X	X

   The Governance Statement does not accurately reflect the governance arrangements in place.

   Risk Owner – Alison Stewart   **Action Owner –** Stephen Jarvie

7. **Other Implications – None**

   Paper Author – Alison Stewart   **SMT Owner –** Alison Stewart

Governance Statement

Introduction

The College is committed to exhibiting best practice in all areas of corporate governance. This summary describes the manner in which the College has applied the principles in the 2016 Code of Good Governance for Scotland's Colleges.

This governance statement is designed to supplement the information provided in the financial statements. It sets out the governance structures, risk management and internal control processes that have been operating in Forth Valley College in the year to 31 July 2019 and reports the Board's assessment of the effectiveness of these arrangements.

Governance Structure

The College has a robust and effective Board and Committee structure in place. This was reviewed and amended by the Board of Management in September 2018 to reflect the changing needs of the Board.
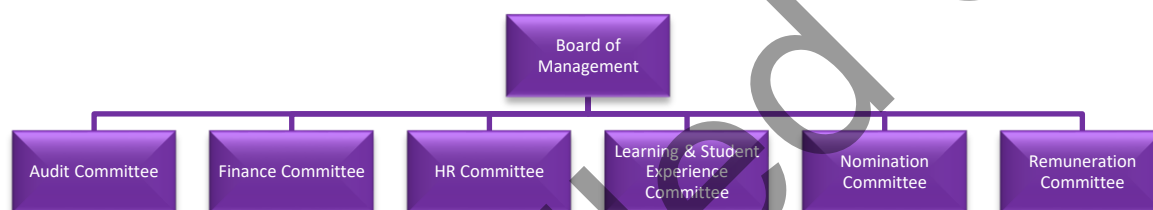
Additionally, in recognition of the significant developments towards the realisation of the new Falkirk Headquarters Campus, an additional committee, the Falkirk Campus Project Board, is in place and will continue until the new campus is successfully delivered. While the Falkirk Campus Project Board is separate from the main Board of Management structure, three non-executive Board Members serve on this Board to ensure adequate representation from the main Board of Management

Board of Management Committees

Audit Committee
The committee met on three occasions. Its role is to contribute to good governance by providing assistance to the Board of Management on issues of compliance, risk, financial probity and the overall effectiveness of internal College control systems. The internal and external auditors normally attend meetings.

Finance Committee
The committee met on three occasions during the period. Its role is to contribute to good governance by providing independent advice to the Board of Management on the financial management of the College, providing a strategic overview of the College's financial direction while ensuring a position of financial security and that all relevant audit and legislative requirements are met.

HR Committee
The committee met on two occasions during the period. Its role is to advise on HR strategy (including industrial relations matters), oversee the Board's health & safety responsibilities, monitor the Board's equal opportunities aspirations.

Remuneration Committee
The committee met twice during this period. Its role is to provide good governance advice and assistance to the Board of Management on the remuneration of senior College staff, considering sectoral guidance and maintaining comparability with relevant external bodies.

Learning and Student Experience Committee

The committee met on three occasions. Its role is to contribute to good governance by providing assistance to the Board of Management on the educational performance of the College, to act as the primary linkage between the Board of Management and the Student Association Executive, and to consider matters relating to the interests of learners in the College.

Board of Management Members

At the beginning of 2018/19, for non-executive members, the Board had a 50-50 gender balance. Owing to resignations over the course of the year and the resultant vacancies, the gender split at the time of producing these accounts is 60-40 male to female for non-executive members. The College is aware of this change in the gender balance and will aim to address this in the next round of non-executive recruitment.

Membership now consists of 16 members as follows:
- Chair
- 10 Independent Non-executive members
- 2 Student Members
- 2 Staff Members
- Principal

There is a clear differentiation in the roles of the Chair of the Board and that of the Principal. Matters reserved to the Board of Management are set out in the Standing Orders and Operating Guidelines, the Scheme of Delegation, and under the Financial Memorandum with the Scottish Funding Council. The Board of Management is responsible for the on-going strategic direction of the College, approval of major developments and the approval of annual budgets.

Members of the Board have a collective responsibility for the proper conduct of the College's affairs. Members have full and timely access to all relevant information to enable them to perform their roles effectively. Members' roles and responsibilities are described in the Code of Good Governance for Scotland's Colleges and the Guide for Board Members in the College Sector.

Board Effectiveness

The Board of Management has adopted the Code of Good Governance for Scotland's Colleges. The code outlines the activity to be undertaken by a Board. The Board of Management has an effective mix of skills in place, supplemented by a comprehensive induction process which is further enhanced by Board training activities such as the provision of equalities training.

There are self-evaluation processes, led by the Chair and an evaluation process for the activity of the Chair led by the Vice-Chair. These offer a mechanism for members to feedback on their perceptions of the Board, their contribution and any future training needs. The performance of the Chair is also evaluated by the Scottish Government, as regional college chairs are appointed by Scottish Ministers and are personally accountable to them.

In September 2019 the Board agreed to appoint 2 Vice Chairs to support the Chair.

An externally conducted effectiveness review was undertaken in December 2016, with the outcome being considered by the Board and then the report was published on the College's website.

Attendance

The Board of Management normally meets formally four times per year and has a number of committees which are formally constituted with terms of reference. During 2018/19, to support the Board's role in the strategic management of the College, an additional board residential session was held.

During 2018/19 one meeting of the Finance Committee was cancelled due to not being quorate.

	Status	Date of Appointment/Re-Appointment	Date of Retiral/Resignation (If Applicable)	Board of Management	Audit Committee	Finance Committee	HR (Inc. Nomination) Committee	Remuneration Committee	Learning & Student Experience Committee
Number of Meetings				5	3	3	2	2	3
Mr R Martin	Regional Chair	01/08/17		5				2	
Mrs A Mearns, Vice Chair	Non-Exec	26/03/17	29/06/19	3			1	1	3
Dr K Thomson	Principal	01/08/13		5					
Mr C Alexander	Non-Exec	26/03/17		1	1		0		
Mrs F Campbell	Non-Exec/ Senior Independent Member	26/03/17		3			2		3
Mr A Carver	Non-Exec	26/03/17		1		2			
Mrs T Craggs	Non-Exec	06/12/16		4	1	3	1		
Ms L Dougall	Non-Exec	26/03/19		4	3			1	2
Mr D Flynn	Non-Exec	06/12/16		4		1	2		
Ms B Hamilton	Non-Exec	26/03/17		4	2		2	2	
Mrs C Jack	Non-Exec	02/03/15	06/11/18	1		1			0
Mr L McCabe	Non-Exec	02/03/19		3		3		0	
Mr K Richardson	Non-Exec	02/03/19		5		1			
Mr S Tolson	Non-Exec	26/03/19		4					2
Mr L Williams	Student	01/07/19	02/08/19	3					2
Mr L Graham	Student	01/07/19		5	2				
Mrs P Duncan	Staff	05/09/16		4	2	0			
Mr S Harrison	Staff	05/09/16	05/12/18	2					0
Ms J Hogarth	Staff	27/06/19		1					0

Assessment of corporate governance

The College complies with all the principles of the 2016 Code of Good Governance for Scottish Colleges with the exception of the role of Secretary to the Board.

The Code of Good Governance states; "The board secretary may be a member of the senior management team in their board secretary capacity, but they cannot hold any other senior management team position at the same time".

The Board of Management recognises the importance of the Board Secretary being able to report directly to the Chair independently of the Principal in order to prevent any conflicts of interests, however we believe that this can be achieved without the requirement to appoint a Board Secretary without other Senior Management Team responsibilities. The Board of Management have appointed the Vice Principal Finance & Corporate Affairs as Secretary to the Board along with the Corporate Governance & Planning Officer as Deputy Secretary to the Board, both of whom will report directly to the Chair in relation to the Board Secretary duties. The Board of Management believes any risk of non-disclosure or non-compliance not being reported to the Board of Management due to a conflict of interest is mitigated by the appointment of two individuals with direct reporting to the Chair. The Board of Management considers that governance is strengthened rather than weakened by the Vice Principal Finance & Corporate Affairs having a dual role within the Senior Management Team. This arrangement is not unusual in either the public or the private sector. The Board of Management reviewed the existing arrangement in September 2019 and agreed that this should continue unchanged.

Estates Strategy

The Forth Valley College agreed Estates strategy comprises a vision for three new campuses. The first in Alloa, the second in Stirling and a third in Falkirk. A significant investment has already taken place in phases 1 and 2 of this strategy with Alloa and Stirling successfully completing on programme and within budget in 2011 and 2012 respectively. The new Falkirk Campus is planned to be handed over in November 2019 and be operational for all staff and students in January 2020.

The new campus will service the current Falkirk Campus curriculum and will accommodate over 11,000 students of which almost 2,000 will be full time. The New Falkirk Campus will be 20,720 sqm and will incorporate state of the art and flexible teaching accommodation, as well as low carbon initiatives, such as Photovoltaics, a Ground Source Heat Pump system, Combined Heat and Power boilers, along with other sustainable functions required to meet the Building Research Establishment Environmental Assessment Method (BREEAM) standard.

Risk Management

The Board of Management has overall responsibility for ensuring the effective identification, mitigation and monitoring of strategic risks within the College. The Audit Committee has delegated authority from the Board of Management to approve the Risk Management Policy and to review regular reports from the College Senior Management Team regarding risk.

All Board Committees are able to request risks be added to the strategic risk register. An example would be the risk highlighted by the HR Committee in relation to the potential impact on support staff morale as a result of the national job evaluation process.

The College operates a Strategic Risk register which identifies the most significant risks to the College. This register is taken to every meeting of the Audit Committee for comment and challenge. It is also provided annually to the Board of Management. There are currently 10 risks on the strategic risk register covering areas such as the ongoing flat cash allocations to the College in a climate of increasing, externally determined costs, transition arrangements to the new campus and ensuring the College continues to meet student expectations.

The Principal is responsible for the maintenance of the College strategic risk register and for ensuring appropriate risk mitigation actions are implemented to address significant risks to College operations and strategic objectives. Senior Management Team members are responsible for establishing controls to mitigate identified risks wherever possible. This information is included on the Strategic Risk Register in summary form.

Risk Management is embedded in the operations of the College. The identification and mitigation of risk is a component in all decision making and is a standing item at all Senior Management Team, Board Committee and Board of Management meetings. The College also operates a risk management system whereby areas of significant risk to the College have their own specific risk register. It is under this approach that an estates risk register was established to support the Falkirk campus project.

Delegation of responsibility for managing the key risks in the risk registers is essential if risk management is to be effective. The risk registers, therefore identify "owners" for each risk.

Internal Audit

The College has an internal audit service, the work of which concentrates on areas of key activities determined by an analysis of the areas of greatest risk, input from Senior Management Team and areas of significant change to operational systems/practices and in accordance with the annual internal audit plan approved by the Audit Committee. The internal auditors report to the Principal and to the Audit Committee on a regular basis and have direct access to the Chair of the Audit Committee. The internal audit plan, while an annual document, does take into account medium and longer term planning to ensure key areas are audited on a rolling basis.

The internal auditors have issued an annual report which gives an opinion on the adequacy, reliability and effectiveness of the College's internal control systems. On the basis of the work undertaken during the period the auditors have expressed an opinion that the College has a framework of controls in place that provides reasonable assurance regarding the effective and efficient achievement of objectives and the management of key risks and proper arrangements are in place to promote value for money and deliver best value.

During 2018/19, the College tendered for new internal auditors. Following the tender exercise, and in line with its delegated authority from the Board of Management, the Audit Committee considered the tender outputs and approved the appointment of MHA Henderson Loggie from 1 August 2019 for an initial three year contract, with the option to extend for a further one year if required.

Forth Valley College

Internal Audit Report 2018/19

Student Experience – Curriculum Planning

May 2019

Scott-Moncrieff
business advisers and accountants

Forth Valley College

Internal Audit Report 2018/19

Student Experience

Audit Sponsor	Key Contacts	Audit team
Alison Stewart - Vice Principal, Finance and Corporate Affairs	Fiona Brown, Vice Principal – Learning & Quality Helen Young, Programme Head- Learning & Quality	Elizabeth Young, Director Claire Beattie, Audit Manager Anshu Khandelwal, Audit Senior

Executive Summary

Conclusion

Forth Valley College has well designed and effective curriculum planning arrangements in place.   We identified one minor area for improvement that will enhance existing curriculum planning controls.

Background and scope

Forth Valley College's Strategic Plan 2017-22 *Make Learning Work* identifies one of the College's priority outcomes as the cultivation of "a vibrant learning organisation where learners develop skills, achieve qualifications valued by industry and progress seamlessly."

In order to achieve this, the College aspires to deliver positive learning experiences though innovative curriculum design driven by employer engagement; and the provision of learning resources which are available digitally, inclusively, and accessibly.

In accordance with the 2018/19 Internal Audit Plan, we undertook a student experience review at the College with particular reference to curriculum planning, including consideration of wider skills needs and resources.

Control assessment

- 1.The curriculum planning process takes account of the demand for skills from employers, potential students, and other stakeholders
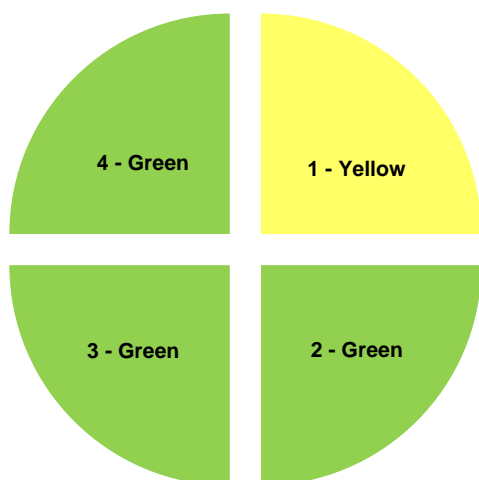

- 2.Changes to the existing curriculum are fully investigated in terms of the workforce, resources, and equipment required for delivery

- 3. New and updated courses are designed to incorporate innovative delivery models and digital learning resources

- 4. Data relating to student destinations and successes is collated, reported, and factored into the curriculum planning process

Improvement actions by type and priority
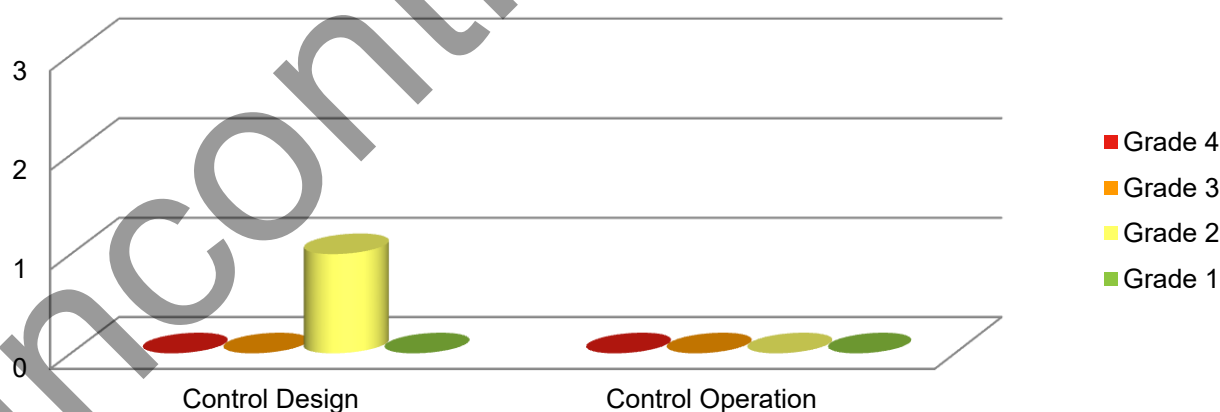
One improvement actions has been identified from this review, in relation to control design as opposed to control operation. See Appendix A for definitions of colour coding.

Key findings

Good practice

Forth Valley College's procedures reflect good practice in the following areas:

- The curriculum planning process is informed by feedback collected from a variety of stakeholders, including students, teaching staff, employers and other partners. The feedback received is analysed to identify opportunities to enhance the College's curriculum offering. For example, a new programme may be introduced that will provide students with the key skills that are in high demand within a particular employment sector. This level of stakeholder engagement allows the College to continually review and revise its curriculum offering to ensure it continues to meet the expectation of its stakeholders and that there is continued demand for the programmes it offers.

- The College's proposed curriculum programme goes through a four stage approval process by each of the following groups: Teaching Departments, Senior Manger Team, Quality Management and Approvals Committee and Education Leadership Team. This rigorous curriculum approvals process provides the College with assurance that a high quality curriculum is being offered that is cost effective, meets stakeholders needs and more importantly will support the achievement of the College's credits target.

- The College has developed a Programme Approval document to support the curriculum approval process. The document ensures a consistent approach is applied when approving curriculum programmes and requires key data to be collated that will support the effective analysis of curriculum programmes. This includes data on the availability of appropriate staff to deliver the course, the availability of appropriate classrooms and IT equipment, and an overview of anticipated programme costs and benefits.

- The College's Programme Approval document requires Teaching Departments to consider how technology could be used to support and enhance learning within each curriculum programme. Encompassing the need to consider IT enhancements and developments within the curriculum planning process demonstrates the College's commitment to embedding the Creative Learning and Technology Strategy throughout the full College.

Areas for improvement

We have identified the following opportunities for improving the control framework:

- A Curriculum Review process document should be developed that clearly sets out curriculum planning roles and responsibilities and should direct readers to other appropriate procedures and guidance.

Impact on risk register

The strategic risk register as at December 2018 included the following risks relevant to this review:

- Risk 4: Uncertainty over SFC allocation levels for the College will impact on the curriculum planning process. (Residual risk score: 16)

- Risk 6: SDS funding for Foundation Apprenticeships is insufficient to cover college costs and prevents the college from delivering on this DYW target. The College is unable to deliver on the Scottish Government's targets for Foundation Apprenticeship (FA) delivery. (Residual risk score: 12)

- Risk 8: Reputational Damage may arise to the sector from the new Education Scotland self-evaluation system. (Residual risk score: 9)

- Risk 12: Failure to deliver upon targets within Outcome Agreement impact upon the College. (Residual risk score: 6)

Our review has not identified any significant findings that suggest that the scoring of these risks should be amended. We can provide assurance that controls are generally operating effectively and provide appropriate mitigation against the identified risks. Implementation of the findings identified in the Management Action Plan below will enable the College to further strengthen the existing controls in place.

Acknowledgements

We would like to thank all staff consulted during this review for their assistance and co-operation.

Management Action Plan

Control Objective 1: The curriculum planning process takes account of the demand for skills from employers, potential students, and other stakeholders.

Yellow

1.1 Curriculum Process Document

The College's curriculum planning process is comprised of detailed Programme Reviews and an overarching curriculum review conducted by the senior management team. This process requires:

- Curriculum teams to hold bi-annual Programme Review meetings. The College has developed draft agendas for these meetings to ensure key topics are covered that will support the development of effective curriculum improvement strategies. For example, student employability information collated from employers within Regional Skills Assessments is an agenda item as well as feedback from received from other external partners and agencies.

- Feedback to be sought from students via the Listening to Learners process. Feedback is obtained via Listening to Learners Focus Groups and annual student questionnaire studies. A Listening to Learners procedure has been developed and requires information gathered through these processes to feed directly into the Programme Review and Self-evaluation Procedure, informing action planning for quality improvement and enhancement.

- Team evaluations to be completed by Teaching Departments. Evaluations include an assessment of areas such as leadership of learning and teaching, governance and leadership of change and the overall curriculum. The evaluation assesses what is working well and what could be done better the department. The results are then used to inform departmental enhancement plans. Team Evaluation Templates have been developed to ensure all departments apply a consistent evaluation approach.

We reviewed the Programme Review process and found this to be well documented, with clear roles and responsibilities. We noted however that the overarching curriculum review process, which involves the senior management team considering the output from programme reviews, was not subject to a documented timetable in the same way.

Risk

There is a risk that the curriculum review process may not run effectively, due to the individuals involved not being fully aware of the expectations placed upon them regarding timescales and responsibilities. The College may therefore experience difficulties in holding staff to account especially if key steps in the process have not been followed.

Recommendation

The College should formally document the curriculum review process and clearly set out all timescales, roles and responsibilities. The document should also refer readers to other appropriate procedures and guidance, including the College's annual Quality Cycle timetable that incorporates curriculum planning actions.

Grade 2 (Design)

Management Action:

The College has now prepared an indicative timetable for the curriculum review process, setting out each of the key steps involved and the relevant timescales. This has been provided to internal audit who have confirmed the action is now complete.

Action owner: Vice Principal – Learning & Quality

Due date: Complete

Control Objective 2: Changes to the existing curriculum are fully investigated in terms of the workforce, resources, and equipment required for delivery.

Green

No Weakness Identified

The College has robust processes in place that require proposed curriculum programme amendments to be appropriately assessed and investigated prior to approval. This process is set out within the Programme Approval Procedure and requires Teaching Departments to prepare a Programme Approval document for each proposal. The Programme Approval document includes a breakdown and analysis of the following key components:

- Are appropriate staff available with the skillset required to deliver the programme;
- Are appropriate resources available to support required learning, teaching and achievement;
- Is the technology available to support and enhance learning; and
- An analysis of programme costs and benefits.

This process ensures that all key factors are considered, prior to making changes to the curriculum. The programme amendment process then requires all proposals to go through a four stage approval process:

- Curriculum programme amendment proposals are presented and discussed at annual Teaching Department Curriculum Review meetings. Agreed amendments are then captured within the Programme Approval document and forward to the Senior Management Team for consideration.
- The Senior Management Team will review and discuss each Programme Approval document and are responsible for agreeing which proposals should precede to the next level of approval.
- The Quality Management and Approvals Committee assess and consider each of the Programme Approval documents with a view of escalating these to the to the final authorisation stage.
- The Education Leadership Team review and assess Programme Approval documents and are ultimately responsible for authorising amendments to the programme of curriculum.

The rigorous curriculum approvals process provides the College with assurance that a high quality curriculum is being offered that the College is able to deliver, is cost effective, meets stakeholders needs and more importantly supports the achievement of the College's credits target.

.

Control Objective 3: New and updated courses are designed to incorporate innovative delivery models and digital learning resources.

Green

No Weakness Identified

A key objective for the College is to deliver fully flexible and digitally enabled campuses which are future proof and fully enabled for learning communities. A college wide Creative Learning and Technology Strategy has been developed to support the achievement of this objective and the strategy has become embedded within the curriculum planning and evaluation process.

The College has a Programme Team that is responsible for arranging and conducting programme review meetings, with oversight from Curriculum Managers. These meetings tend to occur on a biannual basis, normally in January and June, and support the review and self-evaluation of all curriculum programmes. Programme review meetings allow the College to identify and act upon opportunities for improvement and enhancement, particularly in relation to learning and teaching processes, including delivery models and digital learning resources, and student progress and outcomes.

As noted above, a programme approval process has been developed that requires a Programme Approval document and checklist to be completed for all proposed curriculum courses. The process requires senior management to continually consider how technology could be used to support and enhance learning. We reviewed three Programme Approval documents and noted that each of these clearly considered how technology could be used to support and enhance learning. For example, these courses facilitated Moodle to provide students with online course/lecture materials and one course introduced smart books to aid learning.

An example of a how the College is continually enhancing its delivery model is by the recent approval of the 'Flexible Learning' approach. This approach gives students' the opportunity to learn at their own pace, at a time and place that's convenient to them. A variety of flexible learning courses have been included within the College's curriculum that covers a range of subjects, a number of which can lead on to a recognised qualification or certificate. Learning is undertaken using a variety of flexible resources, such as online course materials and uploaded lecture videos.

Control Objective 4: Data relating to student destinations and successes is collated, reported, and factored into the curriculum planning process

Green

No Weakness Identified

The College Dashboard captures student destination and success data for each curriculum programme and for individual students. The dashboard is used to produce course performance indicator trend reports that capture student performance data. The Dashboard is also used to produce a college leaver report that categorises student leavers within one of four categories:
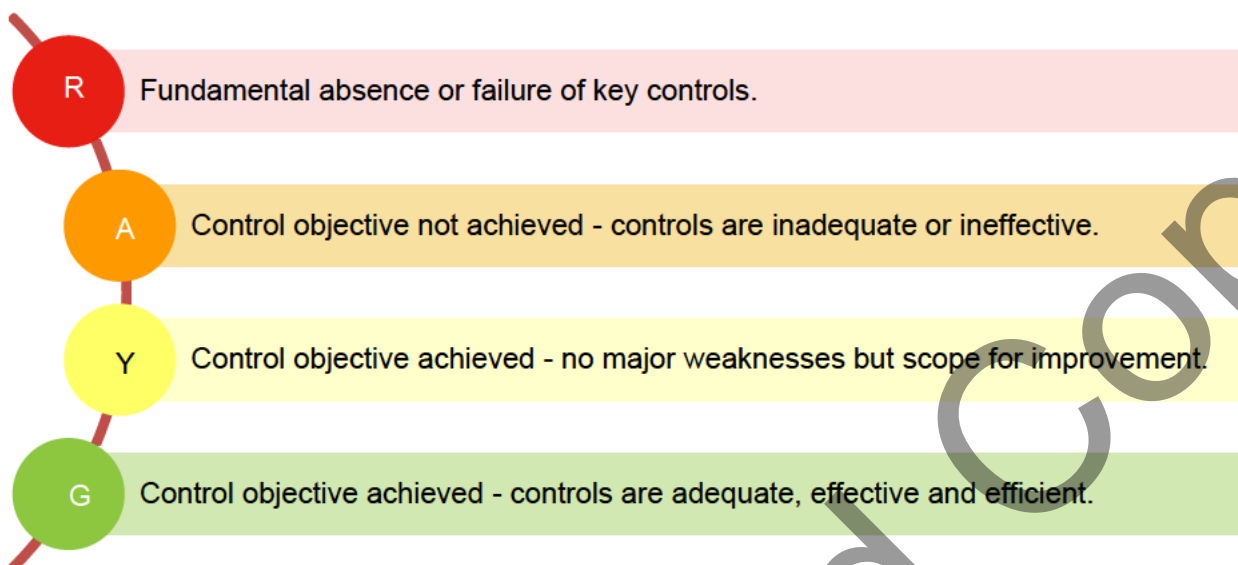
- Working full time;
- Studying full time;
- Unemployed and looking for work; or
- Unconfirmed.

Performance Indicator Reports and Leaver Reports are distributed at Programme Performance Meetings and are used by senior management to inform the curriculum planning process. Senior management review and analyse instances of poor performance to establish trends and the reasons for poor performance. This then allows improvement actions to be identified and implemented. For example, a programme may experience a high number of leavers due to students not being able to access missed course materials and/or lectures online. To improve this issue the College may decide to adapt the course offering and introduce electronic course materials and online lectures via Moodle.
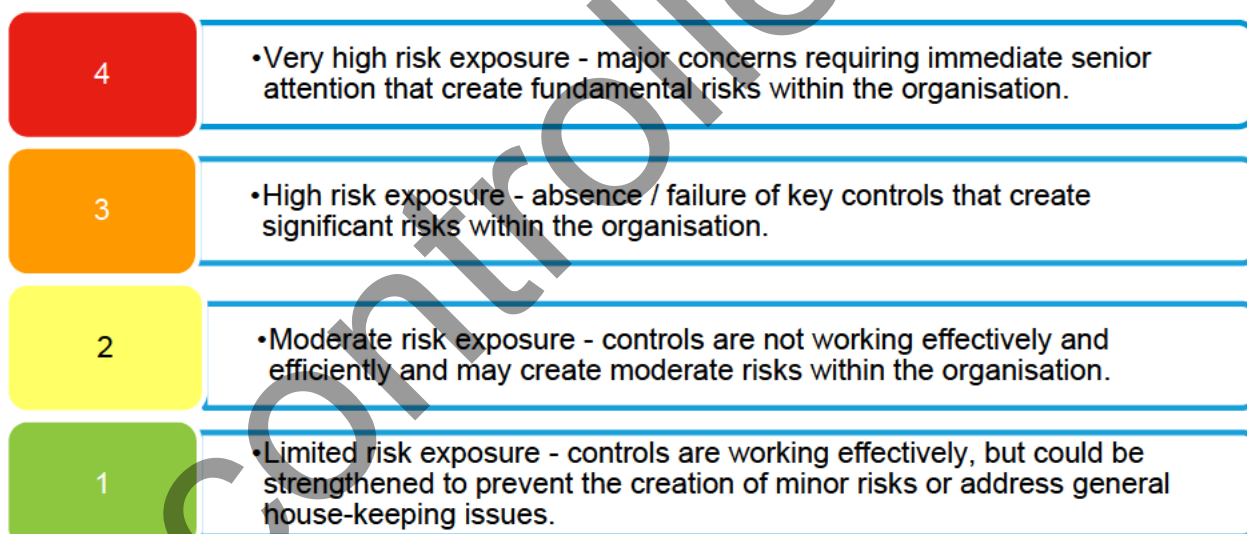
The dashboard is automatically updated on a daily basis ensuring student success and destination data remains up-to-date to support accurate course and student analysis as well as external reporting to the SFC.

Appendix A – Definitions

Control assessments

R Fundamental absence or failure of key controls.

A Control objective not achieved - controls are inadequate or ineffective.

Y Control objective achieved - no major weaknesses but scope for improvement.

G Control objective achieved - controls are adequate, effective and efficient.

Management action grades

4
- Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation.

3
- High risk exposure - absence / failure of key controls that create significant risks within the organisation.

2
- Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation.

1
- Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues.

Forth Valley College

Internal Audit Report

Follow up 2018/19

August 2019

Scott-Moncrieff
business advisers and accountants

Forth Valley College

Internal Audit Report

Follow up 2018/19

Introduction and background

Introduction

As part of the internal audit programme we complete an annual follow up review to provide the Senior Management Team and the Audit Committee with assurance that actions agreed in previous internal audit reports have been implemented satisfactorily.

This report summarises the progress made by management in implementing the agreed management actions.

Scope

We followed up the actions included in the College's Audit Recommendation Tracker as at July 2019. The reports covered are set out below:

2016/17	2017/18	2018/19
• International Strategy and Operations • Non-Pay Expenditure and Creditors	• Student Experience • Payroll	• People Strategy • Mental Health Services • Credits

We used the Audit Recommendation Tracker to obtain information about the latest position on each action and obtained evidence to confirm progress on all actions that were considered complete.

Acknowledgements

We would like to thank all staff consulted during this review for their assistance and co-operation.

Summary of progress

The table below sets out the movement in actions included on the Audit Recommendation Tracker since the previous internal audit follow up review in September 2018:

	Number of Actions
Open actions brought forward from September 2018	6
New actions added to tracker in 2018/19	9
Total actions to follow up	**15**
Actions closed during 2018/19	11
Open actions carried forward	**4**

In our opinion, eleven recommendations (73%) are "complete", one recommendation is (7%) is "partially complete" and three recommendations are "not yet due" (20%).
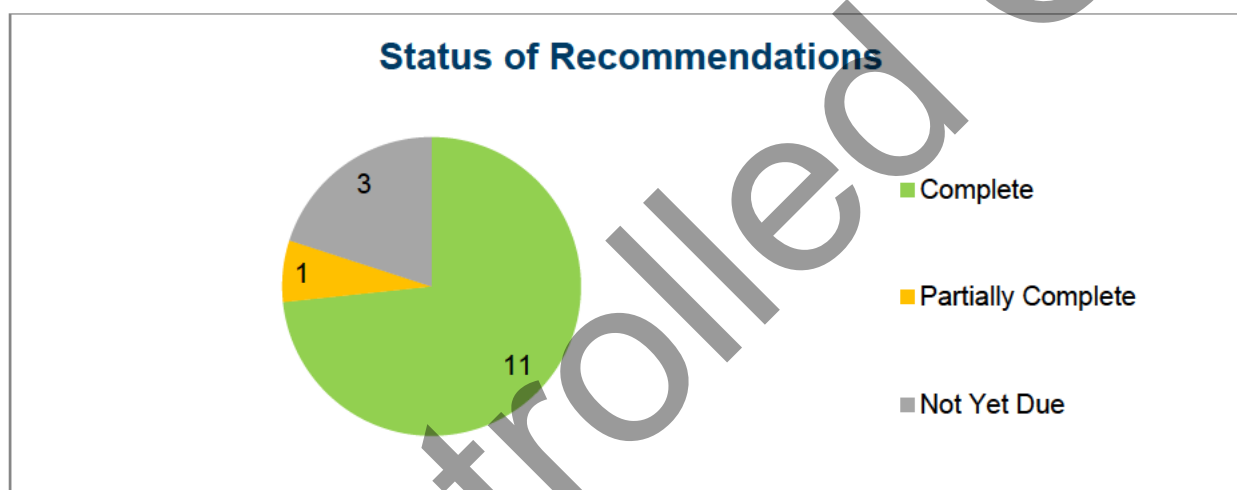
Conclusion

The college has made good progress in implementing the agreed actions from previous internal audit reviews, with eleven actions completed and only one recommendation classed as partially complete. Three recommendations are not yet due and are classed as low risk. Management expect these recommendations to be completed by late 2019.

Further Information

Appendix 1 categorises the recommendations for each report. These are categorised as complete, partially complete, incomplete, no longer applicable, or not yet due.

Appendix 2 contains a brief summary of the status of all the outstanding overdue recommendations.

Appendix 1 – Action status by report

Report title	C	PC	I	NLA	NYD	Total
2016/17 Internal audits						
International Strategy and Operations	2	-	-	-	-	2
Non-Pay Expenditure and Creditors	-	1	-	-	-	1
2016/17 Sub-total	2	1	-	-	-	3
2017/18 Internal audits						
Payroll	3	-	-	-	-	3
Student Experience	3	-	-	-	-	3
2017/18 Sub-total	6	-	-	-	-	6
2018/19 Internal audits						
People Strategy	2	-	-	-	-	2
Mental Health Services	-	-	-	-	3	3
Credits	1	-	-	-	-	1
2018/19 Sub-total	3	-	-	-	3	6
Total	9	1	-	-	3	15

Key:

C – Completed	PC - Partially Complete	I – Incomplete	NLA – No Longer Applicable	NYD – Not Yet Due

Appendix 2 – Summary of outstanding overdue actions

Summary of outstanding actions -

Report	Recommendation	SMT Action Owner	Grade	Original date	Update as at July 2019	Revised date	Status
Non-Pay Expenditure and Creditors	We support management's plans to review the College's Scheme of Delegation. The revised document should clearly set out current purchasing approval processes and financial authorisation limits.	Director of Finance and Corporate Services	2	31/07/2017	It is intended to complete this activity over the summer period.	30/09/2019	Partially complete
Mental Health Services	The College should develop a training for all staff involved in supporting students with additional needs that is tailored to their individual role. This should include mental health awareness and the avenues of support available both within and outwith the College to ensure that staff are able to appropriately direct students. Where training is mandatory, staff completion should be appropriately monitored and reported.	Mhairi Shillinglaw	2	31/10/2019	An overarching mental health and wellbeing action plan is in development and will take into account this recommendation.	31/10/2019	Not Yet Due
Mental Health Services	Alongside the development of the Mental Health Services strategy, key measures and performance indicators should be identified. Reporting mechanisms should be agreed upon and implemented to ensure that information is presented on a regular and timely basis to the appropriate forum.	Andrew Lawson/Mhairi Shillinglaw	2	31/08/2019	As part of the above plan, a reporting methodology will be included.	31/08/2019	Not Yet Due

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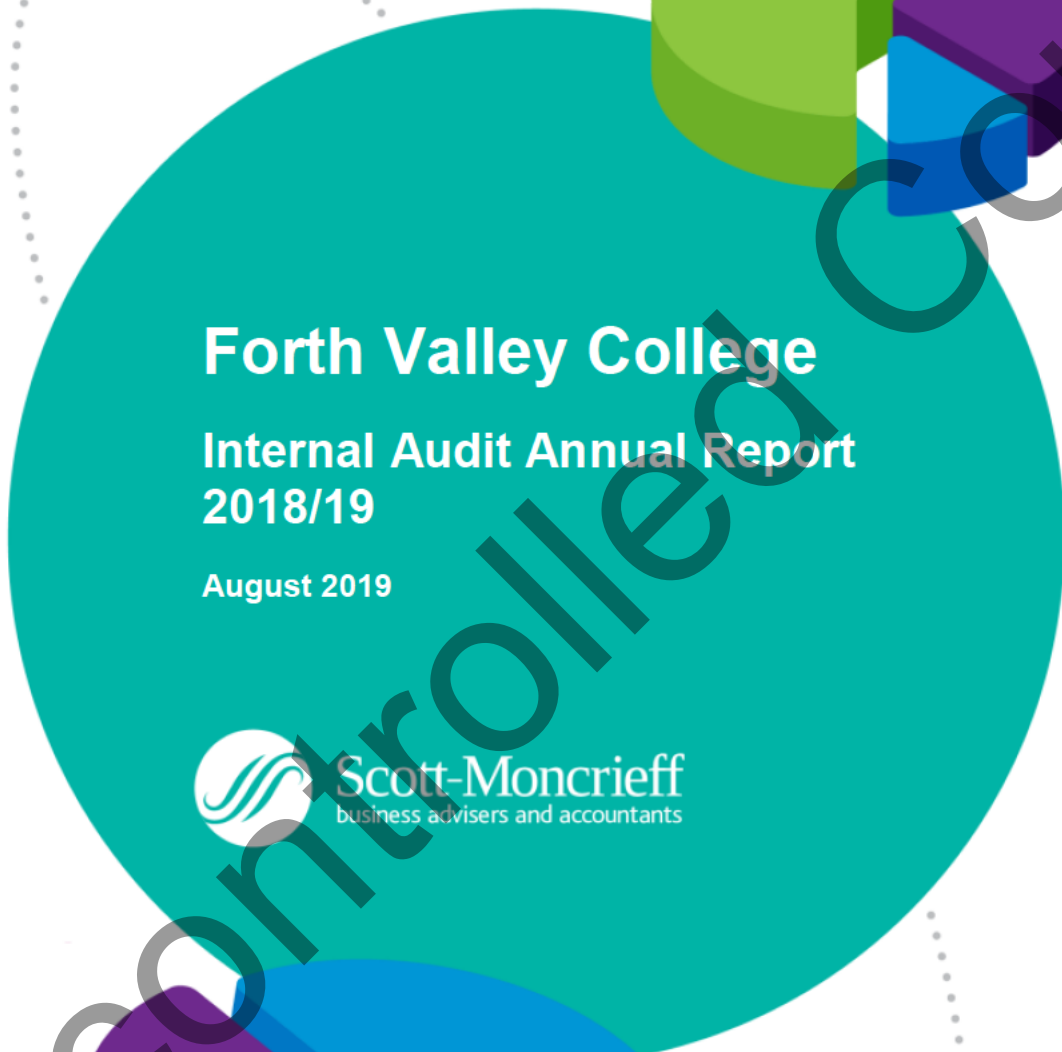| Report	Recommendation	SMT Action Owner	Grade	Original date	Update as at July 2019	Revised date	Status
Mental Health Services	Whilst we recognise that college staff are not professional counsellors, the College should ensure that the internal student assessment approach and the criteria for referring a student to external counselling are as consistent as possible with the counsellors assessment criteria, to minimise the number of incorrect referrals. In referral cases where the counsellor feels that the counselling is not necessary or appropriate, the College should aim to understand the reasoning behind this. This can be used as a learning tool to further improve services.	Andrew Lawson	2	31/12/2019	Review of counselling provision and associated processes has commenced.	31/12/2019	Not Yet Due

Definitions - Management action grades

| 4 | • Very high risk exposure - major concerns requiring immediate senior attention that create fundamental risks within the organisation. |

| 3 | • High risk exposure - absence / failure of key controls that create significant risks within the organisation. |

| 2 | • Moderate risk exposure - controls are not working effectively and efficiently and may create moderate risks within the organisation. |

| 1 | • Limited risk exposure - controls are working effectively, but could be strengthened to prevent the creation of minor risks or address general house-keeping issues. |

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Forth Valley College

Internal Audit Annual Report 2018/19

August 2019

Scott-Moncrieff
business advisers and accountants

Forth Valley College

Internal Audit Annual Report 2018/19

Introduction

The Public Sector Internal Audit Standards (PSIAS) state that:

"The Chief Audit Executive must deliver an annual internal audit opinion and report that can be used by the organisation to inform its governance statement."

"The annual internal audit opinion must conclude on the overall adequacy and effectiveness of the organisation's framework of governance, risk management and control."

To meet the above requirements, this Annual Report summarises our conclusions and key findings from the internal audit work undertaken at Forth Valley College between 1 August 2018 to 31 July 2019, including our overall opinion on the College's internal control system.

Acknowledgement

We would like to take this opportunity to thank all members of management and staff for the help, courtesy and co-operation extended to us during the year.

Overall internal audit opinion

Basis of opinion

As the Internal Auditor of Forth Valley College ("the College"), we are required by PSIAS to provide the Audit Committee with assurance on the whole system of internal control. In giving our opinion it should be noted that assurance can never be absolute. The most that the internal audit service can provide is reasonable assurance that there are no major weaknesses in the whole system of internal control.

In assessing the level of assurance to be given, we have taken into account:

- All reviews undertaken as part of the 2018/19 internal audit plan;
- Any scope limitations imposed by management;
- Matters arising from previous reviews and the extent of follow-up action taken including in year audits;
- Expectations of senior management, the audit committee and other stakeholders;
- The extent to which internal controls address the client's risk management /control framework;
- The effect of any significant changes in the College's objectives or systems; and
- The internal audit coverage achieved to date.

In my professional judgement as Head of Internal Audit, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the basis and the accuracy of the conclusions reached and contained in this report. The conclusions were based on a comparison of the situations as they existed at the time against the audit criteria. The conclusions are only applicable for the entity examined. The evidence gathered meets professional audit standards and is sufficient to provide senior management with proof of the conclusions derived from the internal audit work.

Internal Audit Opinion

In our opinion Forth Valley College has a framework of controls in place that provides reasonable assurance regarding the organisation's governance framework, internal controls, effective and efficient achievement of objectives and the management of key risks.

Scott-Moncrieff
August 2019

Internal audit work performed

Scope and responsibilities

Management

It is management's responsibility to establish a sound internal control system. The internal control system comprises the whole network of systems and processes established to provide reasonable assurance that organisational objectives will be achieved, with particular reference to:

- risk management;
- the effectiveness of operations;
- the economic and efficient use of resources;
- compliance with applicable policies, procedures, laws and regulations;
- safeguards against losses, including those arising from fraud, irregularity or corruption; and
- the integrity and reliability of information and data.

Internal auditor

The Internal Auditor assists management by examining, evaluating and reporting on the controls in order to provide an independent assessment of the adequacy of the internal control system. To achieve this, the Internal Auditor should:

- analyse the internal control system and establish a review programme;
- identify and evaluate the controls which are established to achieve objectives in the most economic and efficient manner;
- report findings and conclusions and, where appropriate, make recommendations for improvement;
- provide an opinion on the reliability of the controls in the system under review; and
- provide an assurance based on the evaluation of the internal control system within the organisation as a whole.

Planning process

In order that we can provide an annual assurance statement supporting the Governance Statement, we include all of Forth Valley College's activities and systems within the scope of our internal audit reviews.

Our strategic and annual internal audit plans are designed to provide the Audit Committee with assurance that the College's internal control system is effective in managing the key risks and best value is being achieved. The plans are therefore informed by the College's risk management system and linked to the Corporate Risk Register.

The Strategic Internal Audit Plan was agreed in consultation with senior management and formally approved by the Audit Committee. The Annual Internal Audit Plan is also subject to revision throughout the year to reflect changes in the College's risk profile.

We have planned our work so that we have a reasonable expectation of detecting significant control weaknesses. However, internal audit can never guarantee to detect all fraud or other irregularities and cannot be held responsible for internal control failures.

Cover achieved

Our Internal Audit Plan comprises 42 days per annum. We completed 42 days of core internal audit work in 2018/19.

A comparison of actual coverage against the 2018/19 plan is attached at Appendix 1.

We confirm that there were no resource limitations that impinged on our ability to meet the full audit needs of the College and no restrictions were placed on our work by management.

We did not rely on work performed by a third party during the period.

Reports

We have prepared a report for each of the internal audit reviews completed and presented these reports to the Audit Committee.

Where relevant, all reports contained action plans detailing responsible officers and implementation dates. The reports were fully discussed and agreed with management prior to submission to the Audit Committee.

We made no significant recommendations that were not accepted by management.

Summary of reports by control objective and action grade

Six internal audit reports have been completed during 2018/19, as summarised in the table below.

Review	Control objective assessment	No. of issues per grading			
		4	3	2	1
C2. Project Management (new campus)		-	-	-	-
C4. Student Experience		-	-	1	-
C5. People Strategy		-	-	2	-
C6. Mental health services		-	-	3	-
D1. Credits Audit D2. Student Support	N/A – other audit work carried out as per SFC guidelines.				

Control objective assessment definitions

R Critical: fundamental absence or failure of key controls

A High: control objective not achieved - controls are inadequate or ineffective

Y Moderate: Control objective achieved - no major weaknesses but scope for improvement

G Low: Control objective achieved - controls are adequate, effective and efficient
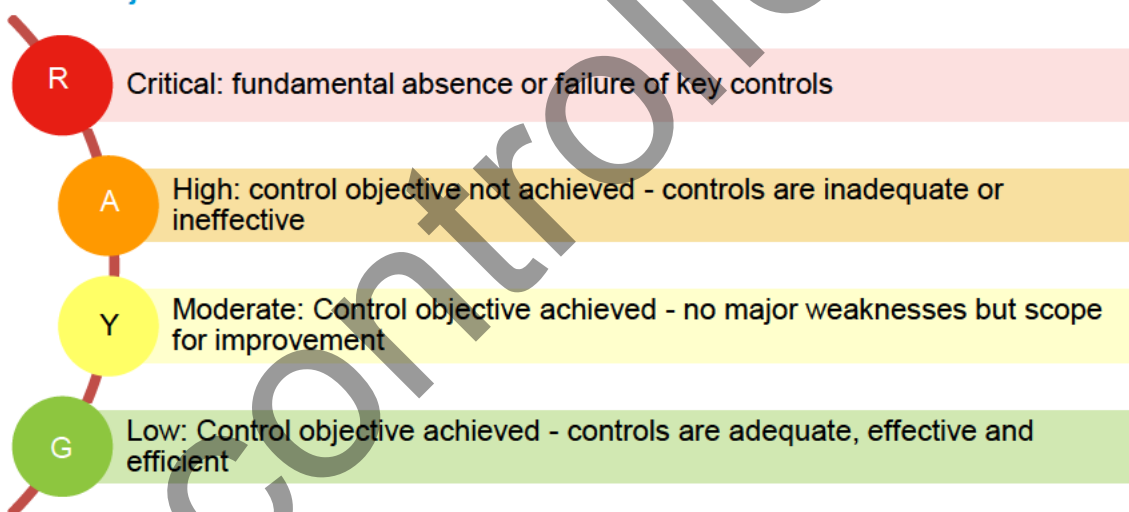
Management action prioritisation definitions

4 • Very high risk exposure - major concerns requiring immediate senior management attention.

3 • High risk exposure - absence / failure of key controls

2 • Moderate risk exposure - controls not working effectively and efficiently.

1 • Limited risk exposure - controls are working effectively, but could be strengthened.
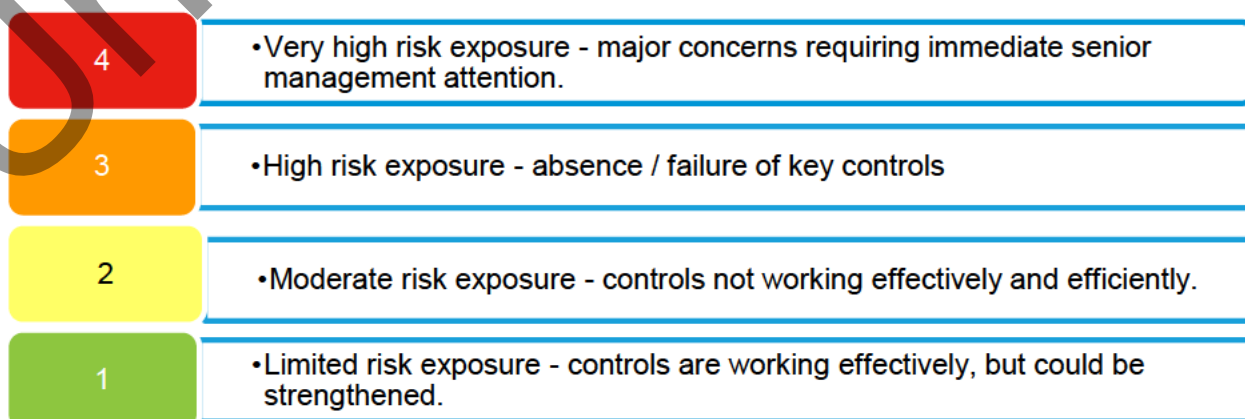
Progress in implementing internal audit actions

The college has made good progress in implementing the agreed actions from previous internal audit reviews, with eleven actions completed and only one recommendation classed as partially complete. Three recommendations are not yet due and are classed as low risk. Management expect these recommendations to be completed by late 2019.

Status of Recommendations

- Complete
- Partially complete
- Not yet due
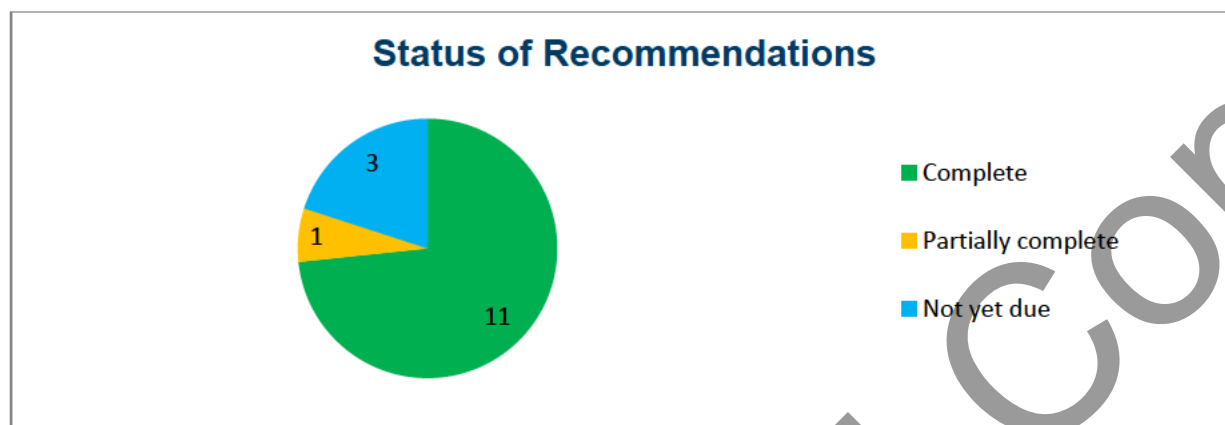
Key Themes

- We reviewed the College's project management arrangements and found that the controls in place for managing and overseeing the new Falkirk Campus reflect good practice, are well designed and are operating effectively. These include appropriate project, governance and risk management arrangements. Although the project will not achieve its original completion date, we confirmed that there has been appropriate oversight and governance over this project change.

- We also reviewed the College's mental health services and found that the arrangements implemented to identify and support students with mental health issues are operating effectively. We identified three areas for improvement to further develop these arrangements. These include developing a training plan for all relevant staff, establishing a clear reporting mechanism of activity to enable scrutiny of performance and identification of trends, and ensuring student assessment criteria are aligned across the different support services.

- Our review of student experience at the College found that the College has well designed and effective curriculum planning arrangements in place. We identified one minor opportunity for improvement that requires the College to formally document the curriculum review process, clearing setting out curriculum planning roles and responsibilities and directing readers to other appropriate procedures and guidance.

- Our annual audits of Credits, Student Support Funds and EMA found the College's processes in this area to be robust and effective, with no significant areas for improvement noted.

Independence

PSIAS require us to communicate on a timely basis all facts and matters that may have a bearing on our independence.

We can confirm that the staff members involved in each 2018/19 internal audit review were independent of the College and their objectivity was not compromised in any way.

Conformance with Public Sector Internal Audit Standards

We confirm that our internal audit service conforms to the Public Sector Internal Audit Standards, which are based on the International Standards for the Professional Practice of Internal Auditing. This is confirmed through our quality assurance and improvement programme, which includes cyclical internal and external assessments of our methodology and practice, against the standards.

A summary of the results of our most recent external assessment is provided at Appendix 2.

Appendix 1 – Planned v actual days 2018/19

Ref and Name of report	Planned Days	Actual Days
A. **Key financial systems**		
B. **Corporate governance / strategic**		
C. **Operational**		
C2. Project management (new campus)	5	5
C4. Student Experience	7	7
C5. People Strategy	5	5
C6. Mental Health Services	6	6
D. **Additional Services**		
D1. Credits audit	5	5
D2. Student Funds	7	7
E. **Internal audit management**		
E1. Follow-up of prior recommendations	2	2
Audit management, Audit Committees, external audit liaison, annual planning, annual audit report	3	3
Management support / contingency days	2	2
Total	**42**	**42**

Appendix 2 – Summary of Internal Quality Assurance Assessment

We are pleased to disclose the outcome of our regular internal and external quality assessments with our clients. We believe it is important to provide you with assurance that the service you receive is of a high quality and fully compliant with internal audit standards.

Outlined below are extracts from our most recent external quality assessment undertaken in July 2018.

External Quality Assessment summary

Executive Summary

We are pleased to report that Scott-Moncrieff may state in their internal audit reports that the work "has been performed in accordance with the IPPF". The team similarly conform to the Public Sector Internal Audit Standards (PSIAS).

*The Internal Audit team **fully meet the vast majority of the Standards, as well as the Definition, Core Principles and the Code of Ethics,** which form the mandatory elements of the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard for quality in Internal Auditing. The Institute describe this as **"Generally Conforms"**.*

This is an excellent result and is based on an extensive external quality assessment (EQA) covering the team's approach, methodology, processes and a sample of files by an experienced external assessor who is a serving Head of Assurance and Audit Committee Chair.

Overview of the External Quality Assessment Process

We undertook extensive background research covering the team's methodology and processes, before undertaking an intensive onsite visit over 25-28 June 2018, in which we interviewed a small number of team members and reviewed a sample of working files covering a representative range of the team's clients and sectors. After the onsite visit we finalised our evaluation, assessment and reporting.

The EQA involved comparison of working practices against the Institute of Internal Auditors' global International Professional Practices Framework[1] (the IPPF) and the Public Sector Internal Audit Standards (PSIAS).

During this external assessment we have followed this process:

- *Examined and reflected upon the requirements of the Definition of Internal Auditing, the Code of Ethics and each International Standard. We have used the relevant Interpretation within the Standards to build our understanding.*

- *Considered the key conformance criteria needed to demonstrate compliance.*

- *Recorded the full range and extent of the evidence that exists within the team and that demonstrates conformance with the Standard. We have undertaken this through interviews with team members as well as reviewing files and engagement reports.*

- *Compared the evidence to the key conformance criteria and assessed the degree of conformance. We have used the standard IIA definitions that are provided below on page 13 to guide our evaluation.*

Conformance to the Standards: The International Professional Practice Framework (IPPF)

Our objective of this External Quality Assurance (EQA) review was to undertake an independent, objective external quality assessment of the Scott-Moncrieff Internal Audit team against the IPPF and PSIAS. This included

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[1] The global IPPF is followed by more than 180,000 internal auditors in 190 countries around the world.

considering the team's conformance to both the IPPF and PSIAS and informally benchmarking the function's activities against best practice.

The Institute of Internal Audit's (IIA's) International Professional Practice Framework (IPPF) includes the Definition of Internal Auditing, Core Principles, Code of Ethics and International Standards. There are 64 fundamental principles to achieve with 118 points of recommended practice.

We include a summary of the Internal Audit Service's conformance to both the IPPF and the core principles below. Overall, we believe that the Internal Audit Service has achieved an excellent performance given the breadth of the IPPF and the diverse organisational contexts and sectors that the team operate across.

Summary of IIA Conformance	Standards	N/A	Does not Conform	Partially Conforms	Generally Conforms	Total
Definition of IA and Code of Ethics	Rules of conduct	0	0	0	12	12
Purpose	1000 - 1130	0	0	0	8	8
Proficiency and Due Professional Care	1200 - 1230	0	0	0	4	4
Quality Assurance and Improvement Programme	1300 - 1322	2	0	1	4	7
Managing the Internal Audit Activity	2000 - 2130	0	0	1	11	12
Engagement Planning and Delivery	2200 - 2600	1	0	0	20	21
Total		**3**	**0**	**2**	**59**	**64**

The overall assessment resulting from the EQA is that the Scott-Moncrieff Internal Audit team "generally conforms to the IIA's professional standards".

The Scott-Moncrieff Internal Audit team are able to say in reports and other literature that it "conforms to the IIA's professional standards" and that its work has been performed "in accordance with the IPPF."

This EQA was conducted as a full external quality assessment using methods recommended by the Chartered Institute of Internal Auditors.

Key Achievements

We believe that the team perform particularly well in a number of areas. We were most impressed by the following points:

- *The Scott-Moncrieff Internal Audit team delivers an effective, efficient and economic independent and objective assurance service across a range of client organisations primarily in the government, education, health and social housing sectors.*

- *The team develop an Audit Charter, Audit Needs Assessment, strategic and annual plans with each client. The team take account of the client's risk maturity.*

- *Annual planning is comprehensive and is a participative process involving clients and stakeholders at appropriate stages. Progress against the annual plans are documented and reported on regularly to respective audit committees and senior managers.*

- *The team have developed an appropriate methodology for auditing key objectives, risks and controls across client organisations at a high level. The operational internal audit processes are fit for purpose,*

documented in a professional audit manual and supported by use of Pentana an effective Audit Management Software application.

- *The team are beginning to make use of IDEA, an effective file interrogation software package since its adoption earlier this year. This has the potential to help make the team's internal audit process even more efficient, while enhancing the quality of assurance provided to client organisations.*

- *The team's standard internal audit engagement report template is professional, useful and represents good practice. The approach is concise. The reports we reviewed were jargon-free and (on the whole) reader friendly.*

- *Our file reviews demonstrated appropriate compliance with the methodology and sufficient evidence of appropriate supervision and review.*

- *The team's internal audit delivery is very efficient, with tightly focused engagements resulting in short durations and (usually) minimal elapsed time from start to finish.*

- *Follow up of outstanding recommendations occurs at least annually.*

- *Continuous Personal Development (CPD) is encouraged, knowledge sharing occurs across the team through quarterly development days (and other initiatives) and expertise from elsewhere across Scott-Moncrieff can be accessed (if required) for more specialist engagements.*

- *Client feedback is actively sought following the internal audit engagements and reported to the Audit, Risk and Governance Committee.*

Opportunities for Further Development

We believe that the Scott-Moncrieff Internal Audit team fall slightly short against just two Standards, both of which we assess as "partially conforms".

The first of these is Attribute Standard 1312, External Assessments. This Standard states, "External assessments must be conducted at least once every five years by a qualified, independent assessor or assessment team from outside the organisation..." We understand that a CHEIA peer review was the only previous, formal external assessment of elements of the Scott-Moncrieff Internal Audit team. Our current review represents the first formal external assessment and so the team have not fully conformed to this Standard to date.

The second is Performance Standard 2050, Coordination. The Standard states, "The chief audit executive should share information, coordinate activities and consider relying upon the work of other internal and external assurance and consulting service providers to ensure proper coverage and minimise duplication of efforts". The need to consider how best to rely on and coordinate with other assurance providers is an emerging area of internal audit practice. It depends as much on the client and their other assurance providers as it does internal audit. However, we believe that it is something that could be explored more fully as governance, risk management and control maturity increases across larger client organisations.

We also make a small number of additional suggestions for further development to enhance these – and other – areas of the team's service delivery.

We are happy to provide audit committee members with the full report, if required.

Our response

We welcome the findings of this external assessment. A detailed action plan has been put in place to address the areas for further development to further enhance our internal audit practices.

1. **Purpose**

   To consider the performance of the Audit Committee.

2. **Recommendation**

   That members review and comment on the draft Audit Committee self assessment checklist which has been completed.

3. **Background**

   At the May 2019 meeting of the Audit Committee the Scottish Government Audit and Assurance Committee Handbook was discuss. It was noted that there was a self assessment checklist for Audit Committees. Following discussion, it was agreed that the Chair and VPFACA would review this along with Beth Hamilton and feedback to the Committee in September.

   The completed draft checklist is attached to this paper for review.

4. **Financial Implications - None**

5. **Equalities**

   Assessment in Place? – Yes ☐   No ☒

   Completion of self evaluation checklist does not require equalities assessment.

6. **Risk**

   Please indicate on the matrix below the risk score. Risk is scored against Impact and Likelihood as Very Low through to Very High.

	Likelihood	Impact
Very High		
High		
Medium		
Low		
Very Low	X	X

   Committee performance is not reviewed and areas for the potential improvement are missed.

   Risk Owner – Alison Stewart   **Action Owner –** Stephen Jarvie

7. **Other Implications – None**

   Paper Author – Alison Stewart   **SMT Owner –** Alison Stewart

Annex H: Self-assessment checklist

Role and remit	YES/NO/NA	Comments/Action
Does the committee have written terms of reference?	Yes	
Do the terms of reference cover the core functions as identified in the *SG Audit and Assurance Committee Handbook*?	Yes	
Are the terms of reference approved by the Audit and Assurance Committee and reviewed periodically?	Yes	Approved by the Board in September 2018 and will reviewed annually at Sept meeting.
Has the committee been provided with sufficient membership, authority and resources to perform its role effectively and independently?	Yes	
Does the body's governance statement mention the committee's establishment and its broad purpose?	Yes	
Does the committee periodically assess its own effectiveness?	Yes	Covered by Board Self-evaluation and the Self-Assessment checklist from 2019.
Membership, induction and training	YES/NO/NA	Comments/Action
Has the membership of the committee been formally agreed by the management board and or Accountable Officer and a quorum set?	Yes	
Are members appointed for a fixed term?	No	Membership reviewed periodically.

	YES/NO/NA	Comments/Action
Does at least one of the committee members have a financial background?	Yes	Co-opted member
Are all members, including the Chair, independent of the Executive function?	Yes	
Are new committee members provided with an appropriate induction?	Yes	Covered by Board induction and CDN training.
Has each member formally declared his or her business interests?	Yes	
Are members sufficiently independent of the other key committees of the Board?	Yes	
Has the committee considered the arrangements for assessing the attendance and performance of each member?	Partially	Covered by 1:1s. Implement for 2019/20 Chairs report to Chair of BOM.
Meetings	YES/NO/NA	Comments/Action
Does the committee meet regularly, at least four times a year?	No	3 meetings a year considered sufficient. Additional meetings can be added.
Do the terms of reference set out the frequency and broad timing of meetings?	Yes	
Does the committee calendar meet the body's business and governance needs, as well as the requirements of the financial reporting calendar?	Yes	
Are members attending meetings on a regular basis and if not, is appropriate action taken?	Yes	

Does the Accountable Officer attend all meetings and, if not, is he/she provided with a record of discussions?	No Yes	Attends most meetings. Copies of minutes are circulated and discussed.
Does the committee have the benefit of attendance of appropriate officials at its meetings, including representatives from internal audit, external audit and finance?	Yes	
Internal control	YES/NO/NA	Comments/Action
Does the committee consider the findings of annual reviews by internal audit and others, on the effectiveness of the arrangements for risk management, control and governance?	Yes	
Does the committee consider the findings of reviews on the effectiveness of the system of internal control?	Yes	
Does the committee have responsibility for review of the draft governance statement and does it consider it separately from the accounts?	No	Being implemented in 2019/20. Will be considered at Sept 19 meeting.
Does the committee consider how accurate and meaningful the governance statement is?	No	As above.
Does the committee satisfy itself that the arrangements for risk management, control and governance have operated effectively throughout the reporting period?	Yes	Risk Management workshops and Risk register reviewed at every meeting.
Has the committee considered how it should coordinate with other committees that may have responsibility for risk management and corporate governance?		

Has the committee satisfied itself that the body has adopted appropriate arrangements to counter and deal with fraud?	Yes	
Has the committee been made aware of the role of risk management in the preparation of the internal audit plan?	Yes	
Does the committee's terms of reference include oversight of the risk management process?	Yes	
Does the committee consider assurances provided by senior staff?	Yes	
Does the committee receive and consider stewardship reports from senior staff in key business areas such as Finance, HR and ICT?	No	Covered by Board and Finance /HE Committees.
Financial reporting and regulatory matters	YES/NO/NA	Comments/Action
Is the committee's role in the consideration of the annual accounts clearly defined?	Yes	
Does the committee consider, as appropriate:		
• the suitability of accounting policies and treatments	No	Finance Committee
• major judgements made	No	Finance Committee
• large write-offs	No	Finance Committee
• changes in accounting treatment	No	Finance Committee

• the reasonableness of accounting estimates	No	Finance Committee
• the narrative aspects of reporting?	No	Finance Committee
Is a committee meeting scheduled to receive the external auditor's report to those charged with governance including a discussion of proposed adjustments to the accounts and other issues arising from the audit?	Yes	Joint meeting with Finance Committee.
Does the committee review management's letter of representation?	Yes	
Does the committee gain an understanding of management's procedures for preparing the body's annual accounts?	Yes	
Does the committee have a mechanism to keep it aware of topical legal and regulatory issues?	Yes	Raised by Board Secretary and internal / external auditors.
Internal audit	YES/NO/NA	Comments/Action
Does the externally appointed Internal Auditors attend meetings of the committee?	Yes	
Does the committee consider, annually and in detail, the internal audit plan including consideration of whether the scope of internal audit work addresses the body's significant risks?	Yes	
Does internal audit have a direct reporting line, if required, to the committee?	Yes	

As well as an annual report from the Externally appointed Internal Auditors, does the committee receive progress reports from internal audit?	Yes	
Are outputs from follow-up audits by internal audit monitored by the committee and does the committee consider the adequacy of implementation of recommendations?	Yes	
If considered necessary, is the committee chair able to hold private discussions with the externally appointed Internal Auditors?	Yes	
Is there appropriate co-operation between the internal and external auditors?	Yes	
Does the committee review the adequacy of internal audit staffing and other resources?	Yes	Considered as part of annual audit plan.
Are internal audit performance measures monitored by the committee?	Yes	Monitored through internal audit progress reports.
Has the committee considered the information it wishes to receive from internal audit?	Yes	Considered as part of annual audit plan.
Has the committee considered formal terms of reference defining internal audit's objectives, responsibilities, authority and reporting lines?	Yes	
External audit	**YES/NO/NA**	**Comments/Action**
Does the external audit representative attend meetings of the committee?	Yes	

Do the external auditors present and discuss their audit plans and strategy with the committee (recognising the statutory duties of external audit)?	Yes	
Does the committee chair hold periodic private discussions with the external auditor?	Yes	November meetings
Does the committee review the external auditor's annual report to those charged with governance?	Yes	
Does the committee ensure that officials are monitoring action taken to implement external audit recommendations?	Yes	
Are reports on the work of external audit presented to the Audit and Assurance Committee?	Yes	
Does the committee assess the performance of external audit?	Yes	Completed through Audit Scotland questionnaire.
Does the committee consider the external audit fee?	Yes	
Administration	**YES/NO/NA**	**Comments/Action**
Does the committee have a designated secretariat?	Yes	
Are agenda papers circulated in advance of meetings to allow adequate preparation by committee members and attendees?	Yes	
Do reports to the committee communicate relevant information at the right frequency, time, and in a format that is effective?	Yes	

Does the committee issue guidelines and/or a pro forma concerning the format and content of the papers to be presented?	No	Standard pro forma document used for all committees.
Are minutes prepared and circulated promptly to the appropriate people, including all members of the Board?	Yes	
Is a report on matters arising presented or does the Chair raise them at the committee's next meeting?	Yes	Raised at next meeting.
Do action points indicate who is to perform what and by when?	Yes	
Does the committee provide an effective annual report on its own activities?	Yes	
Overall	**YES/NO/NA**	**Comments/Action**
Does the committee effectively contribute to the overall control environment of the organisation?	Yes	
Are there any areas where the committee could improve upon its current level of effectiveness?	Yes	Implementing assessment of committee performance
Does the committee seek feedback on its performance from the Board and Accountable Officer?	Partially	Chair covered through annual Board self-evaluation. Proposed to extend evaluation to Committee. Minutes reviewed by BoM.

1. Purpose

To update members on progress with the implementation of recommendations contained within internal and external audit reports.

2. Recommendation

That members note the content of the report and associated appendix.

3. Background

The College monitors progress against internal and external audit recommendations and reports on progress to each meeting of the Audit Committee.

4. Summary of Changes

The current audit recommendations are detailed in full in Appendix 1. The table below represents a summary of the current position of these recommendations as at 30 August 2019.

The dates used to determine whether a recommendation has passed its' implementation date comes from the "Revised Completion Date" column in Appendix 1 attached to this report.

There are 7 recommendations covered in Appendix 1.

Since the last meeting of the Audit Committee, 3 of the 7 recommendations have reached a stage where the College considers them to be complete. Completed recommendations are highlighted in grey in the appendix.

	Grade 1	Grade 2	Grade 3	Total
Live within date	0	4	0	4
Live recommendation passed implementation date	0	0	0	0
Completed since last report to Committee	0	3	0	3

5. Financial Implications

There are no unexpected financial implications expected. All recommendations made to the College have either no cost (i.e. changes to existing procedures) or have been incorporated into College budget setting processes.

6. **Equalities**

   Assessment in Place? – Yes ☐   **No** ☒

   Monitoring of audit recommendations does not require equalities assessment. Where a recommendation does have an equalities impact through the amendment to policy, each individual policy will be assessed in line with College procedure.

7. **Risk**

   Please indicate on the matrix below the risk score. Risk is scored against Impact and Likelihood as Very Low through to Very High.

	Likelihood	Impact
Very High		
High		
Medium		
Low	X	X
Very Low		

   Any risk to the College would arise from the failure to implement agreed audit recommendations. Regular monitoring, along with accountability for each recommendation being assigned an SMT and action owner; ensures this does not occur.

   Risk Owner – Alison Stewart   **Action Owner –** Stephen Jarvie

8. **Other Implications –**

   Please indicate whether there are implications for the areas below.

   Communications – Yes ☐   **No** ☒   **Health and Safety – Yes** ☐   **No** ☒

   Paper Author – Stephen Jarvie   **SMT Owner –** Alison Stewart

ID	Audit Name	Date of Audit	SMT Owner	Action Owner	Recommendation	Management Response	Priority	Evaluation	Scheduled Completion Date	Revised Completion Date	Evidence	Completed
1	Non-Pay Expenditures and Creditors	Feb-17	Alison Stewart	Senga McKerr	We support management s plans to review the College s Scheme of Delegation. The revised document should clearly set out current purchasing approval processes and financial authorisation limits.	The College s Scheme of Delegation is currently being reviewed and will be revised to set out the relevant approval processes and authorisation limits. This will be made available to all staff on the public area of the Finance section in SharePoint.	Grade 2 (Operation)	August 2019 - work is ongoing and will be completed by end of September 19. May 2019 - due to the budget process being brought forward by SMT, and staff changes within the department, we have been unable to address this audit point. Completion date is requested to be moved to September 2019 so that this can be completed over the summer November 2018 - The Board approved a high level Scheme of Delegation in September 18. We plan to update the Operations Scheme of Delegation once staffing has settled in the department. Completion date is requested to be moved to April 19. August 18 - a revised Scheme of Delegation will be considered as part of the Board strategic session on 20/21 September 2018 June 18 - The high level Scheme of Delegation is being drafted and will go to the Sep 18 Board for approval. The Operations Scheme of Delegation is on hold until the Board approval, and will be amended following the change to Directors of Curriculum. Completion dates is requested to be moved to Dec 2018. Nov 17 - Board short life working group being arranged early in 2018 to review scheme of delegation. accordingly, completion date is requested to be moved to end March 2018. August 17 - this has been put on hold until after the Board Effectiveness workshop which will consider delegated authority. May 17 - An initial draft of the template has been prepared and is with the Director of Finance for review. Once the layout is agreed the template will be populated with the staff members details and limits and circulated for comment	31/07/2017	30/09/2019		
2	GDPR Compliance	Aug-18	David Allison	Laura Calder	Data Inventories - We recommend that Management agrees a timescale for academic departments to complete data flows and data inventories. The timescales and resources required to complete this work should be included in the work plan recommended	Initial meetings have taken place with all teaching Departments where any personal data stored out with core systems has been captured, and any risks identified. The task of documenting data flows and populating our data inventory will be included as work outstanding within the GDPR Workplan.	Grade 2 (Operation)	Aug 19 - Significant progress has been made by Departments in the destruction of old information in preparation for the move to the old campus. Revised guidance on the storage of information have been written, and a 'decision tree' developed to guide staff on where to store information. Our Asset register is nearing completion. May 2019 - The GDPR project is also working with the Document Management Project, the Transition project and the Scanning project. Currently major work is being carried out with all departments carrying out a housekeeping exercise of old paper documentation at Falkirk and work to create a bespoke scanning process for existing paper documentation. Business and Communities have been the first academic department to have removed old documentation and now there is a process being created to scan existing documents and explore digitalisation of manual paper processes. An accurate audit will be carried out once this has been created. Engineering and Science are working on this exercise just now. The driver of all projects will be the move to the new Falkirk Campus. November 2018 - continuing to meet with Academic departments and updating Information Asset Register. As part of the process working with departments to look at creating a departmental Document Retention Guide. Rob McDermott is in discussion with cross sector working group looking at a standardised retention guide for student assessment material which will provide appropriate guidance for departments.	31/03/2019	29/11/2019		
3	People Strategy	Mar-19	Andrew Lawson	Ralph Burns	People Strategy progress reporting - The College should map the key stakeholder groups with an interest in delivery of the People Strategy and consult with these groups to identify the level and frequency of reporting that each group requires. Once agreed, the College should ensure that progress reports are prepared on a timely basis and provide sufficient information to allow an assessment of progress towards implementation of individual People Strategy objectives to be made.	The People Strategy has a long term vision and similarly the plan takes a long term approach to the actions undertaken to meet its objectives. Due to this aspect, it is recommended completing a bi-annual report, coinciding with the HR Committee meeting dates and covering the 6 sections of the 5 year plan. This report should show actions and progress in relation to each section of the 5 year plan, highlight deviations from that plan and rationale for this. The first such report was presented at the April 2019 HR Committee. This recommendation is now complete.	Grade 2 (Design)	April 2019 - First scheduled report taken to HR committee	31/05/2019		HR Papers and minutes	Yes
4	People Strategy	Mar-19	Andrew Lawson	Ralph Burns	Development of a consistent feedback format - The College should agree a formal process for ensuring that feedback obtained from the Listening to Employees group is communicated to College staff including any remedial actions that have been agreed in response.	The Listening to Employees Forum is currently forming into its preferred operational state with lessons learned on how best to communicate and gather information on the topics raised. Giving ownership to the staff participating is fundamental to its success and it should not be seen as a management or HR driven event but be given status as an employee driven forum. Thus it is recommended that the meeting continues with a Director chairing to demonstrate the value seen in the event and that minutes from the meeting are published on SharePoint and made available for all staff to review. These minutes, confirmed by the Director, will detail the findings and feedback from management on the topics raised at the previous meeting, the topics raised and the discussion at the meeting itself, and on actions for the members to take forward and report back at the next meeting. Thus there is structure, clear commitment from the College, a degree of independence for the committee, and transparency on actions taken. In addition the progress made with the forum will be included within the report to the HR Committee. The new approach is being presented to the Listening to Employees group in May 2019 for their approval.	Grade 2 (Design)	April 2019 - First scheduled report taken to HR committee	31/05/2019		HR Papers and minutes	Yes
5	Mental Health Services	Feb-19	Andrew Lawson	Mhairi Shillinglaw	Wider Staff Training - The College should develop a training plan for all staff involved in supporting students with additional needs that is tailored to their individual role. This should include mental health awareness and the avenues of support available both within and out with the College to ensure that staff are able to appropriately direct students. Where training is mandatory, staff completion should be appropriately monitored and reported.	An overarching Mental Health and Wellbeing Action Plan for FVC, covering students and staff will be created. This would link to the recent Student Mental Health Agreement (SMHA) and the Mental Health Learning Framework, part of the People Strategy. The Plan is a requirement in the college regional outcome agreement with the Scottish Funding Council.	Grade 2 (Design)	August 2019 - The Wellbeing Action Plan for FVC has now been produced and approved. Work is now underway to ensure staff training is in place and that the plan also supports the requirements of the SFC and our outcome agreement. The Wellbeing action plan has also been discussed with Service Managers and Directors of Curriculum	30/10/2019			
6	Mental Health Services	Feb-19	Andrew Lawson	Mhairi Shillinglaw	Mental Health Services Reporting - Alongside the development of the Mental Health Services strategy, key measures and performance indicators should be identified. Reporting mechanisms should be agreed upon and implemented to ensure that information is presented on a regular and timely basis to the appropriate forum.	Work with key services (Learning Support; Wellbeing; Learner Advisers) to standardise approaches to information gathering, sharing and reporting, utilising where possible the most effective systems already available to do this, e.g., Unit E/ELS database as well as the new Triple S system. Agree with Leadership team the best regular reporting streams and have in place to implement in AY 2019/20.	Grade 2 (Design)	August 2019 - Reporting systems are now in place with the Triple S process now being fully launched this will give us clear data to analyse going forward	31/08/2019			Yes
7	Mental Health Services	Feb-19	Andrew Lawson	Mhairi Shillinglaw	Student Assessments - Whilst we recognise that college staff are not professional counsellors, the College should ensure that the internal student assessment approach and the criteria for referring a student to external counselling are as consistent as possible with the counsellors assessment criteria, to minimise the number of incorrect referrals. In referral cases where the counsellor feels that the counselling is not necessary or appropriate, the College should aim to understand the reasoning behind this. This can be used as a learning tool to further improve services.	We have increased our counselling provision in the past month as a result of the increase in demand on the service. We will undertake a full review of the referral system we have in place and the sign posting activity we have in place with external provides with a view to improving the referral systems and ensure that those most in need can be refereed as quickly as possible	Grade 2 (Design)	August 2019 - A full review of this service is well underway taking into account the additional information and funding from SFC. Although SFC the guidelines have not been available at the time of writing the initial findings for the review has identified that a clear structure and referral system is required to ensure success,. This is currently being developed	31/12/2019			

1. **Purpose**

   To present members with the Strategic Risk Register for the College.

2. **Recommendation**

   That members note the content of the register attached to this paper and the actions taken to date.

   That members note that risk was discussed at the recent Board of Management Strategic Session and give consideration to how this may amend the risks on the register.

3. **Background**

   The College continues to monitor Strategic Risks to the College. These risks are discussed at SMT meetings and are also brought to each meeting of the Audit Committee.

4. **Changes to the risk register**

   Owing to the changes in the College's International approach, it have been identified that risk ID10 is no longer relevant and the College is proposing that this risk be removed from the register.

5. **Equalities**

   Assessment in Place? – Yes ☐   No ☒

   If No, please explain why – The Strategic Risk Register document does not require equalities impact assessment. Individual risks may result in Equalities assessments being completed for new/revised College policies and procedures.

   Please summarise any positive/negative impacts (noting mitigating actions) – Not Applicable

6. **Risk**

	Likelihood	Impact
Very High		
High		
Medium		
Low	X	X
Very Low		

   Please describe any risks associated with this paper and associated mitigating actions – Risk continues to be comprehensively managed and reviewed across the College on an ongoing basis.

   Risk Owner – Ken Thomson   **Action Owner –** Ken Thomson

7.   Other Implications –

Please indicate whether there are implications for the areas below.

Communications – Yes ☐ **No** ☒   **Health and Safety – Yes** ☐   **No** ☒

Paper Author – Stephen Jarvie   **SMT Owner –** Ken Thomson

No	There is a real or perceived risk that...	Potential Consequences	Mitigating Actions	Actions/Progress to Date	Board Committee	SMT Risk Owner	Action Owner	Likelihood	Impact	Risk Score	Likelihood	Impact	Risk Score	Change to score since last meeting	Date Added and Date Score Updated
			Risk Management and Mitigation		Owners			Initial Risk Score			Score After Mitigation				
1	There is insufficient funding from Scottish Government/SFC to support the core activities of the College	- Inability to deliver high quality learning - Inability to react to changing economic and local environment - Inability to maintain College infrastructure - Impact on College performance indicators	- Principal and Chair represented on sector groups to lobby SFC/Scottish Government - Vice Principal Finance and Corporate Affairs member of SFC new funding model group - Business Development strategy to increase commercial income being developed by Director of Business Development	August 19 - 5 year FFR currently being prepared based on SFC guidance. Funding gap of £2m has been identified in the medium term. A futures programme is being led by the Principal to address the gap. May 19 - Indicative allocations for 2019/20 are based on flat cash GIA and a reduction in capital & maintenance funding both of which are insufficient to meet the ongoing operations of the college. Efficiency savings are being planned and maintenance delayed. Nov 18 - work ongoing	B	P	VPFACA	VH	VH	25	VH	VH	25		
2	Delays to completion and/or issues with the transition process to the new Falkirk Campus (e.g. as a result of adverse weather/impact of Brexit on supply chain)	- Impact on student experience and success - Potential increase in costs - Reputational damage	- EEG and FCPB monitoring progress - Development of migration strategy - Communications with stakeholders to manage expectations	Aug 19 The project remains on track with no major issues identified . The slight delay is being mitigated by Balfour Beatty April 19 - confirmation of completion date is now 15 November. Space Solution now in place and transitions groups are meeting to manage the transition process. At the point of writing no major issues have been identified Nov 18 - Actions being planned as per mitigating actions	FCPB	P	DPCOO	H	H	16	M	H	12		
3	National Bargaining process will negatively impact on the College	- Unaffordable pay awards - Potential strike action which could impact on the Student experience and meeting commercial contracts - 'No Detriment' restricts options for FVC compared to sector	- Chair and DPCOO represent the College on the Employers Association - Communication with staff, students and other users - Force Majeure clauses in commercial contracts to mitigate impact of strike action	Aug 19. Following a lengthy negotiation final settlement has been reached with new Terms & Condition in place. The settlement did have an impact on the colleges financial situation however, this has been worked through April 19. This situation regarding EIS dispute continues. No settlement has been agreed and further strike action is planned for the month of May. EIS have also initiated ASOS. WE continue to ensure that where possible services to students have minimum impact Nov 18 - We continue to be actively involved in this process which allows us to keep on track with potential changes and able to work through the implication quickly and effectively	B	P	DPCOO	H	H	16	H	M	12		
4	Employers pension contributions to the Scottish Teachers Pension Scheme could increase by 5.2% from April 2019	- Additional cost of approx. £500k per annum	- Scottish Government in discussion with UK Treasury - Working with Colleges Scotland to lobby Scottish Government for additional funding	August 19 - SFC have confirmed 100% funding for the period September 2019 to March 2020. There is no guarantee of funding beyond this point. SFC guidance for the FFR is to assume 100% funding going forward but have stressed this is only a planning assumption and not confirmation of funding. May 19 - Initial guidance from SFC is to assume 50% funding being worst case scenario. Score changed - impact low v medium Nov 18 - awaiting outcome of discussions with Scottish Government	F	P	VPFACA	VH	M	15	VH	L	10		
5	The College will fail to deliver the Outcome Agreement	- Reputational damage - Potential clawback of funding and risk of reduction in credits allocated to the College	- Ongoing monitoring of performance against targets by new Leadership Team - Targets cascaded to Directors with accountability	Aug 19 - Comparisons of in-year PI estimates with final outcomes is ongoing. May 19 - Additional monitoring reports have been built, and will be refined through usage. Nov 18 - Additional monitoring reports being built for Department teams to allow granular monitoring of targets.	LSE	P	VPISC	M	VH	15	L	VH	10		

No	Risk	Impact	Controls	Commentary												
6	The student experience fails to meet student expectations	- Reputational risk - Current/Potential students choose another College/Learning provider - Impact on College meeting credit and PI targets	- Listening to Learners - Ensuring relevance of courses through robust curriculum review - Robust evaluation processes at all levels - Student support systems in place and effective - Deliver on Creative Learning and Technologies Strategy	August 2019 - In the SFC Student Satisfaction Survey, 94% of 2018-2019 FVC students were satisfied with their college experience. Positive internal audit of curriculum completed. 2018-2019 Student Success PIs not yet finalised. May 19 - Work ongoing Nov 18 - Actions in Evaluative Report and Enhancement Plan 2017-2018 to address areas where student success PIs are lower than target and to review and enhance student support arrangements; objectives and targets for delivery of year 2 of CLT Strategy in College Operational Plan 2018-2019.	LSE	P	VPLSE	M	VH	15	L	VH	10		
7	The College is adversely impacted by a cyber attack.	- Reputational risk - Impact on learning & teaching - Impact on key services	- Up to date firewall, and cyber protection through Disc - Regular security patching - Full nightly backups and hourly snapshots to minimise disruption in the event of the need to restore data - Up to date anti-virus and malware software - Scanning and monitoring of all external drives - Resilience through additional connections to outside world - Documented and tested business continuity plan	Aug 19 - College staff are attending regular security briefings. Windows updates are deployed estate-wide as they are received from Microsoft. May 19 - College staff are members of Scottish Government Cyber Catalyst Group, and receive early warnings of any known cyber attacks. Nov 18 - Cyber Essentials accreditation secured, Member of National Cyber Security Information Sharing Partnership	A	P	VPISC	M	VH	15	L	VH	10		
8	the National Job Evaluation Process may impact staff	- Impact on staff morale - Short timescales for completion of submission - Potential financial impact on staff	Driven by National Agreement - Sector wide Process - Follow guidelines from Colleges Scotland	Aug 19 The first part of this process in near completion with only a few post to be evaluated . This is mainly due to post holder either being on maternity leave or having lest the college after the cut of date of 18 September 18. This post will be evaluated by the relevant line manager May 19 - Process now begun with a Project Manager in place to support staff going through the process. Unison involvement is also in place and meeting are planed for key staff to support them in completing the sector wide template to role profiles	HR	DPCOO	DPCOO	H	M	12	M	M	9		Apr-19
9	Loss of key staff will impact on College operations	- Loss of knowledge, experience and links within the Sector and to employers etc	- People Strategy - Succession Planning - Talent Management Programme in place - Directors in post	Aug 19 There is little evidence of staff exiting the college. The second stage of the Peoples Strategy is now underway and the focus is on potential managers of the future. April 19 - The first six months of the People Strategy has proven to be a success. We made the decision to fill vacancies internally where possible to encourage talent to remain within the college Nov 18 - First cohort of staff now on Talent Management programme. Effective TNA in place in all departments. Talent Management programme for first time managers ready to roll out	HR	DPCOO	DPCOO	H	M	12	H	L	8		
10	International activity will not meet operational/financial targets	- Shortfall in College budget - Consideration of future of International Strategy	- Review of activity levels and international strategy - Look at potential of delivering international activity at a sector level	Aug 19 -Remove as there is no target for 2019/20 May 19 - New international opportunity not progressed. Operational budget will be achieved. Nov 18 - International team has now been disbanded. Full year target will be met due to savings in salary cost. New international opportunity currently being explored.	F	VPFACA	DBD	H	M	12	L	M	6		

Audit Committee	2019/20			
Agenda Items	Sept	Nov	May	Future Years
Governance				
Terms of Reference	✔			
Governance Statement	✔			
Audit Committee Chair's Annual Report to Board		✔		
Audit Committee Self Assessment	✔		✔	
Items to be discussed privatley with Auditors	✔	✔	✔	
Internal Audit				
Appointment / Extension of Internal Auditors				May 22 / May 23
Internal Audit Plan	✔			
Internal Audit Plan Progress Report	✔	✔	✔	
Annual Internal Audit Report	✔			
Internal Audit Reports	✔	✔	✔	
Progess on Internal Audit Recommendations	✔	✔	✔	
External Audit				
External Audit Report		✔		
Letter of Representation		✔		
External Audit Plan			✔	
Risk Management				
Risk Managememt	✔	✔	✔	
Deep Dive Proposals				
Policies (Review every 3 years)				
Risk Management		✔		
Value for Money Policy		✔		
Fraud & Anti - Corruption		✔		
Modern Slavery		✔		
Whistleblowing	✔			
Safeguarding / Prevent	✔			
GDPR				Jun-21
Other				
Audit Scotland Report - Scotland's Colleges	✔			
Business Continuity			✔	
National Fraud initiative		✔	✔	
Annual Complaints Report		✔		
Audit & Assurance Committee Handbook 2018				As required