AUDIT • TAX • ADVISORY

Item 11b

Glasgow Kelvin College

2019/20 Student Activity Data

Internal Audit Report No: 2020/05

Draft issued: 9 November 2020

Final issued: 13 November 2020

Now, for tomorrow

mha
HENDERSON LOGGIE

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Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 16 July 2020, '*2019-20 data return for funding purposes (FES return) and audit guidance for colleges',* requested submission by Glasgow Kelvin College ('the College') of the FES return for session 2019/20, which includes the Credits data relating to College activity for the academic year 2019/20.

Guidance on completion of the 2019/20 return was issued by the SFC on 3 July 2019.

The Credits Audit Guidance requests that colleges obtain from their auditors their independent opinion on the accuracy of the FES return.

Scope of Audit

In accordance with the Credits Audit Guidance we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to Credits Audit Guidance and the key areas of risk identified in Annex D.

Audit Staffing

An Audit Director with 27 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by a Senior Auditor and Audit Trainee with four and two-years' experience in the sector respectively.

The quality of audit work undertaken by the firm is enhanced through continuous review of procedures and the implementation of individual training programmes designed to address the needs of each team member.

The total number of audit days was 8, split 1 day for the Audit Director, 4 days for the Senior Auditor and 3 days for the Audit Trainee.

Audit Findings

The points that we would like to bring to your attention have been grouped together under the following headings to aid your consideration of them:

- Introduction
- Systems and Procedures for Compilation of Returns
- Analytical Review

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

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

Conclusion

Our report was submitted to the SFC on 23 October 2020. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- on the basis of our testing we can provide reasonable assurance that the FES return contains no material mis-statement.

A copy of our Audit Certificate is included at Appendix I to this report.

Acknowledgements

We would like to take this opportunity to thank the staff at the College who helped us during our audit visit.

Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
2.2.1 – 2.2.4	**Student Eligibility – Residency** **R1** Ensure that all enrolment data that confirms student eligibility for Credits funding, including confirmation of residency status, is captured during the enrolment process and subject to data integrity checking.	**2**	MIS and Finance Manager will introduce a process to ensure that MIS and the Finance Dept continue to work together to ensure the accuracy of the residency information in the system for a student. MIS will ensure that enrolment information is retained and available for audit.	Y	VP – Curriculum and Quality Enhancement (MIS Manager, Finance Manager)	Process in place by Dec 2020 and finalised by FES audit Sept 2021.

2019/20 Student Activity Data

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
2.3.2	**Classification of Programmes** **R2** Ensure that data integrity checks are undertaken in-year and at the year end to ensure that the Mode of Attendance shown for full-time students is appropriate based on the course type and Credits claimed per student.	**3**	MIS will continue to check student data to ensure their MoA is in line with their Credit total.	Y	MIS Manager	Throughout academic session and finalised for FES Audit Sept 2021.
2.4.1	**Fee Waiver** **R3** Ensure that the in-year data integrity checks of the UNIT-e data includes a review of the fee generation data such as fee status, Source of Finance code and mode of attendance.	**3**	This will be included in the process introduced by the MIS and Finance Manager which looks at Residency.	Y	MIS Manager / Finance Manager	Throughout academic session and finalised for FES Audit Sept 2021.
2.5.2	**Price Groups and Superclass** **R4** Review course superclass codes to ensure they best describe the academic subject areas.	**3**	MIS Manager will check the Superclass of all classes to ensure the accuracy of the Price Group.	Y	MIS Manager	Throughout academic session and finalised for FES Audit Sept 2021.

2019/20 Student Activity Data

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
2.6.1 & 2.6.2	**Credit Values** **R5** Review the checks carried out at course set-up to ensure that Credits claimed agree to SQA (or other awarding body) credit rating or planned learning hours/40.	**3**	MIS will continue to check student data against course set up to ensure the correct calculation of Credits.	Y	MIS Manager	Throughout academic session and finalised for FES Audit Sept 2021.

Main Report

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 16 July 2020 sets out, at Annex D, the key areas of risk in relation to the preparation of the FES return. These are:

- identification of non-fundable activity, both courses and students;
- classification as higher education or further education;
- classification as full-time or other than full-time;
- identification and counting of infill students;
- allocation of Price Group code;
- capturing of enrolments and identification and recording of student withdrawals;
- allocation of Credit values;
- claims for related study;
- recording of fee waivers;
- recording of progress for students on open / distance learning programmes;
- claims for non-accredited work experience / placement; and
- claims for collaborative provision.

1.1.2 For academic year 2019/20 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; details of any additional testing carried out as a result of errors found in initial sampling; the external data examined; review of prior year recommendations; and the main findings from our audit work. As requested by the guidance, the report also includes a summary of adjusted and unadjusted errors found during the audit.

2. Systems and Procedures for Compilation of Returns

2.1 Introduction

2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.

2.1.2 The following tests were carried out for a sample of 15 courses selected from the UNIT-e system:

a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance;
b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance;
c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance;
d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
e) Checked allocation of Credits to courses is in accordance with the Credits guidance.

2.1.3 For a total of 71 students selected from the above courses the following tests were carried out, where applicable:

a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance;
b) Checked back to signed enrolment forms, or electronic equivalent, for the 2019/20 academic year;
c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled;
d) Checked to student attendance records and, for withdrawals (including a further sample of 15 full-time students who withdrew within two weeks after the Credits qualifying date), checked that the withdrawal date noted on the system was the last date of physical attendance;
e) For students following courses of open / distance and work-based learning vouched to study plan etc. and ensured that required criteria was met; and
f) For students undertaking work experience ensured that the credits value had been calculated in line with the Credits guidance.

2.1.4 The following tests were carried out by reviewing records for all College courses:

a) Confirmed that there were no claims for more than one full-time enrolment per student for 2019/20 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established;
b) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses; and
c) Confirmed that Credits had not been claimed for distance learning student's resident outwith Scotland.

2.1.5 In relation to European Social Funds (ESF), for a sample of 10 students selected from the College's ESF funded programmes testing was carried out on the College's systems for administering the additional funding, in line with conditions of grant. This included:

a) reviewed the eligibility of students flagged for ESF Credits;
b) ensured that supporting documentation was held for ESF students, including: a completed participant form; proof of nationality; proof of permanent residence; and appropriate notification issued to the student; and
c) ensuring that Credits are only claimed for completed modules.

2. Systems and Procedures for Compilation of Returns (continued)

2.1 Introduction (continued)

2.1.6 In line with the Glasgow Outcome Agreement the College has a commitment to collaborative working, involving the establishment and maintenance of the widest possible network of partnerships and collaborative ventures which engage and support learners. This network involves partnerships with the private and public sectors, local and central government, local social and economic initiatives and appropriate voluntary organisations. Collaborative activity undertaken by the College during 2019/20 included SVQ Modern Apprenticeships and CITB programmes in Carpentry & Joinery, Painting & Decorating and Plumbing & Electrical installation, as well as a range of more general skills development and business support programmes. These programmes are delivered by the College in partnership with City Building LLP, a subsidiary company of Glasgow City Council, under a Service Level Agreement between the two organisations. The agreement in place was reviewed by us in previous years and it was confirmed that these programmes meet the requirements for eligibility for funding set out in the Credits Audit Guidance.

2.1.7 Digital Inclusion flexible learning programmes continue to be delivered in collaboration with Glasgow Life at various Learning Centres as part of a Service Level Agreement which includes an undertaking between Glasgow Life and the College to collaborate in the development and delivery of digital inclusion services in the north-east of Glasgow and beyond, to support the Digital Glasgow programme. Glasgow Life staff are provided with training and support to enable learners in public libraries and community centres to gain access through the John Wheatley Learning Network portal to online learning opportunities, with assessment and certification supported by the College. Separate agreements are in place with a number of other learning centre host organisations. These agreements have been reviewed by us in previous years and it was considered that the programmes meet the requirements for eligibility for funding.

2.1.8 Since 2018/19 a collaborative arrangement has been in place in respect of the operation of a Basketball Academy as a joint venture with the Glasgow Rocks professional basketball team. All students recruited into the academy are enrolled onto mainstream College courses appropriate for them and no additional activity was claimed in 2019/20.

2.1.9 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.

2.1.10 From our review and testing of the systems and procedures used in the compilation of the returns, we concluded that overall, they were adequate to minimise risk in the areas identified in Annex D of the Credits Audit Guidance and were working satisfactorily as described to us.

2.1.11 The remainder of this report discusses issues identified during our review of the 2019/20 student activity data.

2. Systems and Procedures for Compilation of Returns (continued)

2.2 Student Eligibility – Residency

2.2.1 The Credits guidance sets out the criteria for fundable students, including the requirement that a student is ordinarily resident in Scotland prior to the start of their course, and has been ordinarily resident in the EEA for the three years prior to enrolling at the College, unless one of several exemptions apply, including if the student is an asylum seeker, enrolled on an ESOL course or a school pupil.

2.2.2 Within our sample of students tested on the Part-time NM Youth Activities – Flexible Learning – Bridge Learning Centre and Part-time NPA Construction Level 5 programmes, we identified two students (33.625 Credits) and one student (12 Credits) respectively where the data fields included on the enrolment form, which are used to verify students' residency status, had been incorrectly completed with the three students either being marked as not resident in the UK for three years prior to enrolling or the fields left blank. In all cases the students were born in Scotland, resided at a Scottish address and had recently left a Scottish school and it was therefore accepted that this was an error in completing the form.

2.2.3 For one student (18 Credits) tested on the Full-time NC Music programme, a screenshot was provided as evidence of online enrolment. However, the section that shows residency was left blank with a residency category of 'none'. When discussed with the MIS Manager it was confirmed that this was in error and the section should have been completed by a member of the Finance staff. It was confirmed that this is a known issue now that more students are enrolling online, and the MIS Manager was proposing to introduce a procedure to prevent this error happening in future.

2.2.4 Although there was nothing to suggest from the other information available and discussion with MIS staff that the above students were not fundable under the Credits guidance, due to incomplete data being captured on the enrolment forms we were unable to confirm eligibility on the basis of residency resulting in a potential over claim.

Recommendation
R1 Ensure that all enrolment data that confirms student eligibility for Credits funding, including confirmation of residency status, is captured during the enrolment process and subject to data integrity checking.

2.3 Classification of Programmes

2.3.1 The Credits guidance states that any student who undertakes 15 Credits or more, on a single programme of study, in a single Academic Year (including spanning courses) should be considered full-time. In addition, HNC students undertaking 12 Credits on a single programme in a single Academic Year should also be considered full-time. We carried out a high-level review of the FES data in order to confirm that the Mode of Attendance for full-time students had been correctly classified in line with the Credits guidance and that the Credits claim for each full-time student was either greater than 15 Credits for further education courses or greater than 12 Credits for higher education courses.

2.3.2 We noted 24 further education students who had mode of attendance (MoA) full-time however had Credit claims of less than 15. The MIS Manager explained that this is likely to be because the students had been above 15 Credits at some point in the year and therefore their MoA had changed to 17, in line with the Credits Guidance. They had then dropped back down below 15 but their MoA had remained unchanged. The MIS Manager noted that this would be added to the College's end of year FES checks as a similar issue was raised last year.

2. Systems and Procedures for Compilation of Returns (continued)

2.3 Classification of Programmes (continued)

Recommendation
R2 Ensure that data integrity checks are undertaken in-year and at the year end to ensure that the Mode of Attendance shown for full-time students is appropriate based on the course type and Credits claimed per student.

2.4 Fee Waiver

2.4.1 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students we confirmed that College staff had, for nine of the 10 tested, verified the entitlement to benefit. For one student in the sample we identified that no fee waiver form was in place. Further discussions with College staff identified that a part-time fee waiver code had been incorrectly entered as the Source of Finance code when, based on the student's enrolment information, the student was enrolled on a DPG 18 programme. The Source of Finance code is selected by the student on the enrolment form and checks are undertaken by College admissions staff to confirm that the most appropriate code has been selected. Where enrolment forms indicate that the student is eligible for a part-time fee waiver the College's Finance team request that a part-time fee waiver form is completed to evidence eligibility and to confirm that College staff have sighted the appropriate part-time fee waiver evidence. The checks undertaken by the College should have identified that the student was incorrectly recorded as a part-time fee waiver, but eligible for a DPG 18 fee waiver, and the Source of Finance code updated on the student's record in UNIT-e at that time. Similar issues were noted last year.

Recommendation
R3 Ensure that the in-year data integrity checks of the UNIT-e data includes a review of the fee generation data such as fee status, Source of Finance code and mode of attendance.

2.5 Price Groups and Superclass

2.5.1 SFC recognises that some subject areas are more expensive to deliver than others and has worked with the sector to categorise all programmes across five individual price groups, based on the course subject classification (superclass). A mapping from superclass subject areas to price group is provided at Annex A of the Credits Guidance. The mapping is based on the superclass coding for the course which should best describe the academic subject area.

2.5.2 We noted two courses in our sample that did not appear to be under the most appropriate superclass code. Full-time Access Nursing – SWAP (Soc Science and Care) was classed as Humanities / General Studies / Combined Studies and Full-time Access Introduction to Medicine – SWAP classed as Science. The MIS Manager agreed that these would be more appropriately classified under Health Care / Medicine / Health & Safety and should be updated. Access Nursing would move from Price Group 1 to Price Group 2 whilst the other course would remain as Price Group 2. The financial impact on Credit funding would be an increase of approximately £8,000.

Recommendation
R4 Review course superclass codes to ensure they best describe the academic subject areas.

2. Systems and Procedures for Compilation of Returns (continued)

2.6 Credit Values

2.6.1 We noted two courses in our sample where elements of the Credits claimed by the College was calculated incorrectly. For the first course, Part-time NM Youth Activities – Flexible Learning – Bridge Learning Centre, the Credits were calculated based on planned learning hours supported by timetables. For three modules we noted that the College had used a count of 2.5 hours per week instead of 3.5 hours per week totalling a potential underclaim of 35 hours = 0.875 Credits per student dependent on modules taken. Given that not all students had taken the same modules it was not possible to easily quantify the total error, but this was an underclaim and not a material figure.

2.6.2 For the second course, Full-time Access Introduction to Medicine – SWAP, the short course report totalled 22 Credits per student, based on the SQA credit rating and planned learning hours, but only 21 Credits per student was claimed. The MIS Manager agreed that this was an error and that there was a 1 credit underclaim per student, 18 Credits in total.

Recommendation
R5 Review the checks carried out at course set-up to ensure that Credits claimed agree to SQA (or other awarding body) credit rating or planned learning hours/40.

3. Analytical Review

3.1 The analytical review by Price Group, included at Appendix III of this report, showed significant variances in Price Groups 1, 3 and 5. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:

- Price Group 1: overall increase of 1,242 Credits (19.4%). Although there was a small drop in full-time Credit bearing classes in this Price Group, the number of part-time classes increased with the introduction of the Company Programme which involved working with a large number of schools, increasing fundable classes by well over 100. Additionally, the reclassification of some of the Youth Access classes from IT (PG2) to Self-Development (PG1) also increased the Credits in this group;
- Price Group 3: overall increase of 2,529 Credits (12.6%). A small increase in the full-time provision of STEM classes, including a new Engineering articulation pathway to Glasgow University, coupled with improved early retention across all modes of attendance, resulted in an increase in fundable students and therefore an increase in Credits; and
- Price Group 5: overall decrease of 4,308 Credits (25.4%). Due to the fact that there was no on-campus delivery from March onwards due to the COVID-19 pandemic, there was a reduction in community outreach activity, and this reduced the overall Credits delivered within the Transition and Supported Learning category which falls within this Price Group.

Appendix I – Copy of Audit Certificate

GLAS362/DA/STI

Glasgow Kelvin College
123 Flemington Street
Glasgow
G21 4TD

23 October 2020

Dear Sirs

Auditor's Report to the Members of the Board of Management of Glasgow Kelvin College

We have audited the FES return which has been prepared by Glasgow Kelvin College under the 'Credits' Guidance issued 3 July 2019 and updated guidance relating to 'one plus' activity and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 5 October 2020. We conducted our audit in accordance with guidance contained in the 2019-20 audit guidance for colleges and updated guidance relating to 'one plus' activity. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination, on a test basis, of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatement.

In our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- on the basis of our testing we can provide reasonable assurance that the FES return contains no material misstatement.

Stuart Inglis
Director
For and on behalf of MHA Henderson Loggie
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

23 October 2020

Date FES returned: 1 October 2020

MHA Henderson Loggie is a trading name of Henderson Loggie LLP

Appendix II – Summary of Adjusted and Unadjusted Errors

Report Para	Error identified	Adjusted/unadjusted	Approx. Value
2.2.2 & 2.2.3	Enrolment information was incorrect or incomplete in relation to residency.	Unadjusted	-63.625 Credits
2.5.2	Change in Price Group due to the most appropriate superclass code not being used.	Unadjusted	+£8,000 approx.
2.6.2	Credits for a course did not agree to SQA credit rating and planned learning hours.	Unadjusted	+18 Credits

College Funded Target 2019/20 79,243 Credits

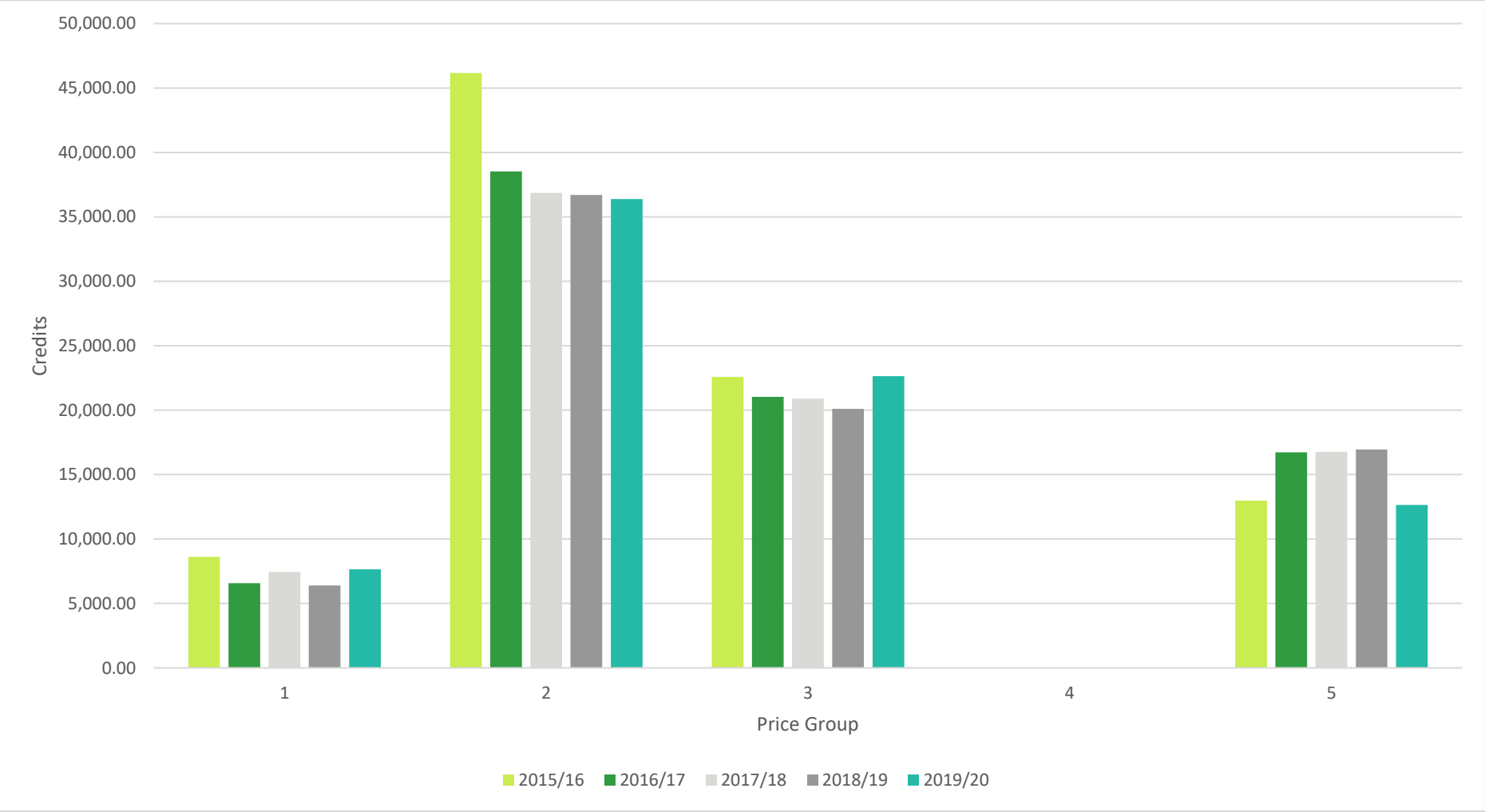
The above target figure includes 77,235 core Credits and 2,008 ESF Credits.

Final claimed 2019/20 79,312 Credits (including 2,115 ESF Credits)

Appendix III – Price Group Analytical Review 2018/19 and 2019/20 – Figures

Price Group	2018/2019		2019/2020		Variance	Variance
	Credits		Credits		Credits	%
1	6,402		7,644		1,242	19.4
2	36,704		36,381		(323)	(0.9)
3	20,108		22,637		2,529	12.6
4	0		0		0	0
5	16,958		12,650		(4,308)	(25.4)
	80,172		**79,312**		**(860)**	**(1.1)**

Appendix IV – Price Group Analytical Review 2015/16 to 2019/20 – Graph



Appendix V – Updated Action Plan – Student Activity Data 2018/19

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2020
2.2.2 – 2.2.4	***Systems and Procedures for Compilation of Returns*** **Student Eligibility - Residency** **R1** Ensure that all enrolment data that confirms student eligibility for Credits funding, including confirmation of residency status, is captured during the enrolment process and that the data is retained for audit purposes and in line with the College's data retention policy.	**2**	MIS will continue to work with Faculty Managers and Finance to ensure the accuracy of the residency information in the system for a student. MIS will ensure that enrolment information is retained and available for audit.	Y	VP - Curriculum	Throughout Academic Session 2019-20 and finalised for FES audit Sept 2020.	Similar issues noted from testing in 2019/20 – see section 2.2 in the main text of this report. ***Partially Implemented***
2.3.1	**Classification of Programmes** **R2** Ensure that data integrity checks are undertaken in-year and at the year end to ensure that the Mode of Attendance shown for full-time students is appropriate based on the course type and Credits claimed per student.	**3**	MIS will continue to check student data to ensure their MoA is in line with their credit total.	Y	MIS Manager	Throughout Academic Session 2019-20 and finalised for FES audit Sept 2020.	Similar issues noted from testing in 2019/20 – see section 2.3 in the main text of this report. ***Partially Implemented***

2019/20 Student Activity Data

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2020
2.4.1	**Fee Waiver** **R3** Ensure that the in-year data integrity checks of the UNIT-e data includes a review of the fee generation data such as fee status, Source of Finance code and mode of attendance.	**3**	MIS will continue to work with Finance to ensure the accuracy of fee data in the system for a student.	Y	MIS Manager / Finance Manager	Throughout Academic Session 2019-20 and finalised for FES audit Sept 2020.	Similar issues noted from testing in 2019/20 – see section 2.4 in the main text of this report. ***Partially Implemented***
2.5.2	**Open / Distance / Flexible / Work-based Learning** **R4** The College should ensure that open / distance / flexible learning students who are not continuing to participate in their agreed programme are identified on a timely basis by curriculum staff and notified to the MIS team to ensure that they are removed from the Credits claim as appropriate.	**2**	MIS Manager has put a process in place to ensure that Faculty staff inform MIS if students fail to continue in this type of class, to ensure that the Credit adjustment is made.	Y	VP – Finance and Corporate Services	Throughout Academic Session 2019-20 and finalised for FES audit Sept 2020.	No similar issued noted from testing in 2019/20. ***Fully Implemented***

Aberdeen

45 Queen's Road
Aberdeen
AB15 4ZN

T: 01224 322100

Dundee

The Vision Building
20 Greenmarket
Dundee
DD1 4QB

T: 01382 200055

Edinburgh

Ground Floor
11-15 Thistle Street
Edinburgh
EH2 1DF

T: 0131 226 0200

Glasgow

100 West George Street
Glasgow
G2 1PP

T: 0141 471 9870

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hlca.co.uk | info@hlca.co.uk