Item 18
For Approval

Glasgow Kelvin College

Audit and Risk Committee – 26 November 2020

Audit Action Plan

Report by Interim Assistant Principal

1. Introduction

As members are aware, it is good practice for both management and the Audit and Risk Committee to monitor progress in implementing the recommendations made by the Internal and External Auditors. Members will recall that it was agreed that the College would maintain an Audit Action plan to provide the Audit and Risk Committee with details of all 'high' and 'medium' grade audit recommendations raised by either the internal or external auditors.
The purpose of this report is to provide members with the current Audit Action Plan attached as Appendix 1. The Governance Action Plan (GAP) is a separate document and the actions contained therein are not repeated in the Audit Action Plan.

2. Audit Action Plan

Appendix 1 provides the Audit Action Plan as at November 2020. The document has been updated to reflect the current position in respect of the recommendations listed in the plan.

The audit activity concluded since the last meeting of the Audit and Risk Committee are Student Support Funds and Student Activity Data Audit; these reports appear elsewhere on the agenda. The other audit which took place was in relation to Business Development ie Commercial and External Funding Activities, with a specific focus around European projects and the regional apprenticeship contracts. At the time of writing this paper – this report is awaited as the audit only took place quite recently.

Assuming the Audit Action Plan update as per Appendix 1 is accepted, the number of recommendations outstanding are as follows:

Grade	Sept 2016	June 2018	Sept 2018	Sept 2019	Nov 2019	March 2020	June 2020	Aug 2020	Nov 2020
High	0	0	0	1	0	0	0	0	0
Medium	17	6	1	5	4	4	4	4	2

3. Resource Implications

The resources implications are mainly in relation to staff time to implement recommendations contained in the Audit Action plan.

4. Risk and Assurance

The Audit Action plan is an important mechanism used to manage risk and control issues raised through independent audit visits. This provides the Committee with management assurance that recommendations made by auditors are being addressed.

5. Equality

No adverse impacts on people with protected characteristics have been identified as a consequence of this report.

6. Data Protection

There are no new data protection matters arising from the contents of this report.

7. Recommendations

Members of the Audit and Risk Committee are recommended to:

i) note the contents of this report and its appendix; and
ii) endorse the Audit Action Plan.

8. Further Information

Members can obtain further information on the contents of this report from the Interim Assistant Principal, Lisa Clark – lisaclark@glasgowkelvin.ac.uk or Jeanette Evans, Vice Principal – Operations, jevans@glasgowkelvin.ac.uk

LC/JE
Glasgow Kelvin College
August 2020

Glasgow Kelvin College

Audit Action Plan

November 2020 (Medium/High Grade Recommendations)

This Audit Action Plan includes items taken from various audit reports issued to the College. Items are removed from the Audit Action Plan when the Audit and Risk Committee is satisfied corrective action has occurred. The items will be subject to further review by Auditors at a future date.

Student Activity Data Audit – October 2020

Original Recommendation	Grade	Date Added to Audit Plan	Initial Management Response	Corrective Action Required	Responsibility & Target Date	Management Progress	Auditor Review
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.	Medium	November 2020	Recommendation accepted	The recommendation will be implemented as stated	Responsible Officer: Vice Principal – Curriculum & Quality Enhancement	**November 2019** – MIS will continue to work with Faculty staff, Finance and partners to improve the collection and retention of evidence of residency and eligibility for credits funding. **March 2020 –** as above **June 2020** – as above **August 2020** – as above **November 2020** 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	**Sept / 2021**

Student Support Funds – October 2020

Original Recommendation	Grade	Date Added to Audit Plan	Initial Management Response	Corrective Action Required	Responsibility & Target Date	Management Progress	Auditor Review
The College should review its procedure for identifying study materials costs for Bursary students to ensure that only costs relating to Bursary students, supported by purchase invoices and student funding records, are charged to the Bursary Fund.	Medium	November 2020	Recommendation accepted		Finance Manager	**November 2020** – A new system has been introduced across all faculties which will identify bursary students when ordering goods.	**Sept / 2021**

Planned Audits

- Business Development - Commercial and External Funding Activities, with a specific focus around European projects and the regional apprenticeship contracts. **Note** – this had been scheduled for 22 April 2020 but this was unable to take place due to COVID-19 and the buildings being closed. This took place early November 2020. Report currently being finalised.
- Sickness Absence – scheduled to take place w/b 7 December 2020.
- Externally Facilitated Effectiveness Review. **Note** – this is scheduled to take place with D Archibald attending the December 2020 Board of Management meeting and undertaking individual interviews with Board members over January/February 2021 - 6 days work in total for the EFER.
- Procurement and Creditors/Purchasing – scheduled to take place in March 2021.
- Cash and Bank / Treasury Management – scheduled to take place in January 2021.
- IT Network Arrangements – scheduled to take place w/b 10 May 2021.
- Credits Audit – scheduled to take place w/c 20 September 2021.
- Student Support Funds – scheduled to take place Sept/Oct 2021.