



**Glasgow Kelvin College**

**Board of Management**

**Audit and Risk Committee**

**Minute**

**Minute for the meeting held at 5pm on Tuesday, 10 February 2026 via Microsoft Teams**

**1. Sederunt**

Dermot Grenham, Chair;  
Moir MacDonald;  
Lesley Quinn; and  
Natalie Philips.

**In attendance:**

Michelle Brand, Secretary to the Board;  
Joanna Campbell, Principal and Chief Executive;  
Jeanette Evans, Vice Principal Resources and Corporate Development;  
Lisa Clark, Assistant Principal Estates, Corporate Planning & Governance  
Alan Carr, Head of Finance;  
Stephen Pringle, Wbg Services.  
Phillip Keane, Audit Scotland;  
Stuart Nugent, Audit Scotland; and  
Michael Lacy, (for recording purposes).

**2. Apologies**

Apologies were received from Dr Elaine Clafferty and Jennifer Lavery.

**3. Terms of Reference**

The meeting was quorate as four non-executive directors were in attendance.

**4. Declarations of Interests and Connection**

**a) Interest**

**b) Connection**

There were no declarations of interest or connections.

**5. Minute of the Previous Meeting held on 25 November 2025**

Members accepted the minute as an accurate record of the business conducted at the meeting held on 25 November 2025.

**6. a) Matters Arising from the Previous Meeting held on 25 November 2025**

There were no matters arising from the previous meeting held on 25 November 2025, not captured on the Audit & Risk Action Log.

**b) Action List**

**i) Audit and Risk Committee Action Log as at February 2026**

Members reviewed the Action Log and noted progress made. The Chair enquired about the Audit needs assessment and J Evans confirmed its completion.

The Chair asked about the Assurance Framework and J Evans suggested that, since there was a planned session on the new College Values, it may be worth moving the Assurance Framework session to early in the new Academic Year. The Chair asked members if they were content with this suggestion and the Committee agreed.

**J Evans to have a refreshed version of the Assurance Framework for a session at the start of the next Academic Year.**

The Chair enquired about the possibility of a benchmarking exercise in relation to the Annual Report.

J Evans explained that annual reports from other colleges would go on to their websites in early April 2026. When these go live, a benchmarking review could take place. J Evans suggested that she and S Nugent, would discuss this at their session which was planned for Thursday, 12 February 2026.

The Chair asked about the governance update relating to AI. M Brand confirmed that she had approached Jason Quinn in this regard to slot this into the Board development schedule.

**M Brand to advise on a date for this AI session once agreed on with J Quinn.**

## **7. Audit Action Plan**

### **Report by Assistant Principal Estates, Corporate Planning & Governance**

The Assistant Principal Estates, Corporate Planning & Governance spoke to this report.

L Clark stated that there were currently twelve low level actions and one medium level action. With regard to low level actions, the College considered six of these to be complete and one partially completed. Actions were reviewed by the Senior Leadership Team at their regular meetings.

L Clark stated that, now that the new College Strategy 2030 had been launched, the supporting strategies/documents would be written which would mean that the Audit Recommendation in regard to this matter would be completed. She further advised members that a review of all Audit Reports from 2024 to date had taken place with all weaknesses identified and actioned. This task had been requested by the Chair in order that weaknesses did not become future Audit Recommendations.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report, its appendix and annex; and
- ii) approve the Audit Action Plan.

## **8. Risk Management Update and College Strategic Risk Register**

### **Report by Vice Principal Resources & Corporate Development and Assistant Principal Estates, Corporate Planning & Governance**

The Vice Principal Resources & Corporate Development and the Assistant Principal Estates, Corporate Planning & Governance spoke to this report.

Audit and Risk Committee members received an update on all matters affecting risk across the College including Risk Management Activities, the context the College was working in,

the College Strategic Risk Register Reviews that had been undertaken and an overview on Springburn Campus cladding activities to date.

It was noted that scores and text had been fully reviewed by the Risk Management Committee and Senior Leadership Team in light of the new College Strategic Plan.

Members were updated on the following matters:

- the roll-out of training for staff regarding Martyn's Law;
- cladding at Springburn Campus;
- a World Economic Forum paper on risk which she considered to be a noteworthy read;
- a very thorough review of the College Strategic Risk Register;
- an overview of the work done at SLT level; and
- a review of the Risk Appetite where it was agreed the People Risk be increased in regard to the work being undertaken in relation to Workforce 2030.

L Clark explained to members that the College continually reviews and updates the Cladding Risk Register (as provided to members). It was noted that the College had also asked the Project Manager/Mott McDonald for their cladding risk register. This would be shared with members at a future meeting.

During discussion, the Chair noted that a couple of risks had been combined i.e. 'student experience and outcomes' and 'recruitment and retention'. He also noted that under the 'controls and restrictions' section, it seemed that the 'controls' around student recruitment aspect had disappeared. He was happy that it is still being controlled but wanted to note that there is still a risk there.

J Evans reassured members that this area remains under constant scrutiny at every SLT meeting.

The Chair replied that, while the College may be comfortable with the level of control now, this may not be the case in the future. It was important not lose sight of this.

J Evans pointed out to members that she had spoken to R Ashton regarding the combination of the two student risks into one and that he had advised that he would be content to re-insert recruitment/retention into this risk.

The Chair asked members for comment, and it was agreed that this should be added back in.

**J Evans to liaise with R Ashton as appropriate.**

J Evans confirmed to members that the Mott McDonald risk register, along with the College's Cladding Risk Register, would be shared with the Project Steering Group members too.

The Chair commented that the highest residual risk was AI and posed a question to members regarding what they felt was the highest risk: AI or a Cyber-attack?

J Evans explained that the Board had recently been invited to a session on cyber-attacks. A paper had been created for the Board of Management, specifically on the subject of cyber risks. Furthermore, the College had Cyber Essentials Plus certification, as well as suitable levels of insurance. She continued by saying that there are lots of AI positives alongside the risks. AI linked into cyber risks. Cyber becomes the main risk when linking AI into it. She suggested that another revision on these risks may be appropriate. J Evans emphasised that cyber risk is significant and it sits with the Board.

The Chair suggested that an information session should perhaps be organised for the Board on cyber-attacks and AI as these were considered the College's two top risks.

J Campbell endorsed J Evans comments. She advised that we should look at recent attacks in the public sector and stated that this is as much a governance issue as an operational one.

The Chair asked S Pringle for his views.

S Pringle agreed that the top risks were Cyber and AI. He was content that the register was comprehensive and that nothing of significance was being missed.

S Nugent stated that risks exist around finance too and it is important to understand that circumstances can change quickly. However, he was content that everything was being captured adequately.

J Evans explained that funding in the College is approached as a leadership team and that she would be the one named person, in this regard.

**L Clark said that she would attend to this amendment.**

The Chair asked members if there was anything else to note or discuss. With no further comments, members were happy to approve, subject to any minor changes.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report, links and appendices;
- ii) endorse the proposed changes to the College Strategic Risk Register;
- iii) endorse the proposed change to the Risk Appetite.

## **9. Policies**

### **a) Code of Conduct for the Board of Management**

### **b) Conflict of Interest Policy**

#### **Report by Secretary to the Board of Management and Assistant Principal Estates, Corporate Planning and Governance**

The Assistant Principal Estates, Corporate Planning & Governance spoke to this report. L Clark reported that the 'Code of Conduct for the Board of Management' and the 'Conflict of Interest Policy' were due for review. L Clark and M Brand had thoroughly reviewed both documents with only very minor changes suggested. All changes have been made in blue text as contained within Appendix 1 and 2 for members to review.

The Chair confirmed that these would go to the Board of Management at their next meeting for approval.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report, links and appendices;
- ii) endorse the Code of Conduct for the Board of Management as contained in **Appendix 1**;
- iii) endorse the Conflict-of-Interest Policy as contained in **Appendix 2**.

**10. Internal Audit Progress Report, Wbg Services**  
**2025/26 Internal Audit Progress Report, Wbg Services**  
**Report by Stephen Pringle, Director**

S Pringle spoke to this report. He explained that the paper was straight forward and was the first progress report produced by Wbg Services for the College. The paper included a note that there is a completed Learning & Teaching: Student Experience report.

A Business Continuity and Disaster Recovery Audit would take place on 2 March 2026; a Budgetary and Financial Reporting Audit would also take place on 2 March 2026, with a Cyber Security Audit taking place on 30 March 2026. A follow up review on 8 June 2026 was also arranged to report to the Audit and Risk Committee in August 2026.

The Chair commented that it seemed like there had been some back-end loading for the end of the year, with regards to reporting due dates.

S Pringle confirmed that, compared to other Scottish colleges, this had been the case this year. Normally, the funding audits are arranged for September, ahead of a November meeting.

J Evans reminded members that this was the first year of audit with Wbg Services. She referred to the timings which were in place to allow staff to deal with a year-end audit. She added that the College was participating in college benchmarking this year, so the College needed to allow staff some capacity to participate. J Evans explained that, when the College re-scheduled the finance audit, all SLT members were content with this adjustment.

Members of the Audit and Risk Committee agreed to note the content of this report.

**11. External Audit Report 2024/2025**  
**Audit Scotland**

A verbal update was provided to members by S Nugent, Audit Scotland.

S Nugent advised that the audit report for the year 2024/25 was completed and duly signed off on 10 December 2025; he advised that this, and the Annual Report, were due to be laid in Parliament shortly. Nationally, only one college had not had their financial report signed-off.

S Nugent continued by explaining that they are due to commence the next year's finance report which they will take to the next committee meeting in May 2026. He reassured members that the current RAG status for Glasgow Kelvin College is green. He referred to the Technical Accounting Group which include representatives from colleges and external audit.

He advised that there would be a college sector overview to be published in September 2026 which will include finance. S Nugent invited questions from members.

J Evans commented on the Technical Accounting Group and made reference to an update given at the college Finance Directors meeting she attends. She asked if S Nugent would stay the main contact for colleges in Audit Scotland and S Nugent replied that he would. The Chair thanked S Nugent for the work of Audit Scotland.

Members of the Audit and Risk Committee agreed to note the content of this report.

**12. Governance Update (including: OSCR Online – Submission of Charity Trustee Information, Board Member Recruitment and Chair of the Board of Management Recruitment)**

**Report by Assistant Principal Estates, Corporate Planning & Governance and Secretary to the Board of Management**

The Assistant Principal Estates, Corporate Planning & Governance spoke to this report.

L Clark explained to members that the OSCR requirements have been met and she had been working with M Brand on updating the Board member recruitment pack with M Brand liaising with HR to prepare a schedule for the advert to go out. The paperwork in relation to the advert for a new Chair of the Board of Management had also been updated and sent to the Scottish Government. The Scottish Government advised M Brand that interviews were expected in mid to late May, meaning that the new Chair would not be in place until circa mid to late June 2026. The Scottish Government received all required information and hoped that the advert would be live from 16 March 2026.

Members of the Audit and Risk Committee agreed to note the content of this report.

**13. Public Sector Climate Change Duties Report – 2024/25**

**Report by Assistant Principal Estates, Corporate Planning and Governance and Head of Facilities and Environmental Sustainability**

The Assistant Principal Estates, Corporate Planning & Governance spoke to this report.

L Clark highlighted that the report comes to the A&R Committee as a matter of governance compliance. The report had been submitted ahead of the due deadline of 30 November 2025. Further reduction in emissions had been achieved in part due to the sale of the West End Campus. L Clark stated that the College had also completed the supplementary good practice information in this return. L Clark asked members for any questions.

The Chair highlighted that our emissions came down in total, principally due to the West campus closure and not per student. He then asked how onerous the report was to complete.

L Clark replied that the report was quite an onerous task involving many College departments collating required information. She stated that the report requirements change regularly which made benchmarking challenging. Notwithstanding, the College continued to submit the report on an annual basis with all the required information.

The Chair enquired if the College received feedback on our submission.

L Clark replied that the College had not received feedback on any of its submissions. Nevertheless, as part of the external review and analysis process, the College did receive the occasional query regarding aspects of the data returned.

The Chair asked if we know how we are doing compared to other colleges.

J Evans asked if perhaps S Nugent could possibly report on this.

S Nugent replied that there had been changes in sustainability accounting and that the College might be able to see how other colleges are doing in comparison.

J Campbell commented that the College used to report this to GCRB and she referred to possible future Outcome Framework and Assurance Model (OFAM) reporting. She went on to say that this may be something that we need to report back on as a condition of any Scottish Funding Council (SFC) grants we receive.

**J Campbell offered to take this as an action and report back on it.**

J Evans explained that the return represented a lot of work and also referred to the Public Sector Equality Duty Return, which is also a huge amount of work for the staff involved.

The Chair queried what might happen if any risks were noticed as being off track, not hitting targets, for example and pondered if there might be associated penalties.

J Evans replied that perhaps if we were seen to be doing nothing it might lead to some kind of consequence. J Evans stated that she does not expect that energy usage will reduce in the next 2 years, primarily due to Springburn cladding replacements. J Evans referred to the carbon reduction project i.e. heat source pumps which did not come to fruition. She commented that she was worried about how much more we will be able to achieve, towards the difficult target of net zero and referred to a district heating system which was being discussed.

N Philips pointed out that the Scottish Government changed their target by 15 years and a brief discussion ensued on exemplars or best practice.

The Chair commented that the figures from this return go into the College Annual Report.

S Nugent explained that Audit Scotland do not check the figures closely. They only make sure that the figures are in range.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report and appendix;

#### **14. Audit Scotland Publications**

##### **a. Technical Bulletin 2025/4**

The Chair asked S Nugent if there was anything significant to highlight to members. S Nugent explained that the College should note a statement of recommended practice which came into effect from 21 January 2026. He highlighted a few changes to members, such as Statement of Recommended Practice (SORPs) and leases. S Nugent would liaise directly with J Evans and A Carr about these changes.

Members noted the content of the publications provided for their information.



**15. Impact and Consequences**

- **Students**
- **Risk and Assurance**
- **Equality**
- **Data Protection**
- **Environmental and Sustainability**

Members agreed that no issues had arisen as a consequence of the business conducted at the meeting held on 10 February 2026.

The Chair asked members if there was any other business.

J Evans mentioned the recent budget and funding and referred to a meeting that she and J Campbell had attended with the SFC earlier in the day. She referred to the uplift expected in the draft budget. J Evans commented that it was likely that the Scottish Government had recognised that colleges were facing extreme financial hardship. She stated that there appeared to be a genuine effort being made to recognise what colleges were doing to help the economy and assist people into careers.

J Evans referred to funding in future years and gave an overview of her expectations i.e. a 4-5% consolidated uplift.

J Campbell advised members that a new Tertiary Education Training Bill had been introduced and referred to the associated risks for the College. The new funding model and Bill would bring Skills Development Scotland (SDS) and the SFC together. She was concerned that colleges could be disadvantaged. This Bill would also affect private training providers too as all must ensure that all five fair work practices are adopted, which will have a financial impact.

A discussion ensued around risks, financial sustainability, rurality premiums and the need for a city poverty premium.

**16. Closure**

The meeting closed at 6pm.

**17. Private Meeting with Internal and External Auditors and Committee Members**

The above meeting took place.

**18. Date of Next Meeting**

Tuesday 12 May 2026 at East End Campus