GLASGOW KELVIN COLLEGE - Assurance Map September 2025

Issue No	Issue	Issue Owner	Controls	Operational Functions **1st Line of Assurance** *Identifying risks and improvement actions. Implementing controls. Reporting on progress. Management Assurance.*	Corporate Oversight **2nd Line of Assurance** *Designing policies. Setting direction. Ensuring compliance. Assurance oversight.*	Independent & Objective Assurance **3rd Line of Assurance** *Independent challenge, audit. Reporting on assurance. Audit of assurance providers. Entity level assurance.* **IA = Internal Audit (5 Year Plan)**	Assurance Assessment	Assurance Sufficient	Action Points
1	**Business Planning**	**Vice Principal Operations & Vice Principal Learning & Quality**	College Strategy Supporting Strategies and Frameworks College Operating Plan Department Operational Plans SLT PDRs	Operational Plans reviewed and approved by Vice Principals Progress Reports prepared in Year Curriculum Planning Workforce Planning	Strategy - high level annual review Informal Fortnightly Joint Union Meetings SLT Managers Forum Board Meetings - 5 per Annum Executive Committee Meetings - as required GCG/College Principals Group	IA - Business Development 2019/20 IA - Performance Reporting & KPIs 2021/22 IA - Publicity & Communications 2022/23 IA - Corporate Planning 2023/24 Education Scotland/HMIE SFC	*(green)*	**Yes**	
2	**Financial Management** (including Procurement & Student Funding)	**Vice Principal Operations**	Finance Strategy Financial Regulations Delegated authority Policies & Procedures Segregation of Duties Financial reporting Staff Training APUC Support	Financial planning Budget setting process Quarterly Forecasting Finance team compliance checks and reconciliations Monthly Management Accounts FFR Accountants Monthly Budget Holder Meetings Embedded Procurement - review of POs and Expenditure, weekly Meetings, staff training and support Continuous Improvement	Monthly Finance SLT Annual Report & Financial Statements Quarterly oversight by Finance & Resources Committee Audit & Risk Committee as appropriate Board Approval of Budgets and Annual report and accounts and Quarterly Finance Update Annual Expenditure Report - Procurement Annual Procurement Strategy Review/Update 5 Year Operating Plan 2024-2029	IA - Procurement & Creditors/ Purchasing 2019/20 IA - Cash & Bank/Treasury Management IA - Budgetary Control & Financial Planning 2022/23 IA - Student Fees & Contracts/Registry 2023/24 IA - Procurement and Creditors/Purchasing 2024/25 IA - Bursary, Childcare & Hardship Funds - Annually Annual External audit SFC Reporting	*(green)*	**Yes**	**Budgetary & Financial Reporting IA planned for 2025/26**
3	**Quality Learning & Teaching & Student Outcomes**	**Vice Principal Learning & Quality**	Learning & Teaching & Assessment Strategy College Quality Enhancement Arrangements Regional Outcome Agreement Staff Qualifications & Training PDR Process	Curriculum Manager Course Review Senior Curriculum Manager Subject Area Review Support Service Quality Review Regular Monitoring College Performance Targets & KPIs Continuous Improvement Curriculum Planning	SLT Bi Weekly Quality Management Group Quarterly Academic Board Quarterly Oversight Learning & Teaching Committee Reporting to Board as appropriate	IA - Student Recruitment & Retention 2019/20 IA - Quality Assurance 2022/23 IA - Student Support Audit 2022/23 IA - Curriculum Planning 2023/24 IA Student Recruitment & Retention 2024/25 IA - Credits Audit - Annually QAA Verification Visits & Inspections Skills Development Scotland Audits SFC OF&AM Visits & Reporting	*(green)*	**Yes**	**Learning & Teaching: Student Experience Audit planned for 2025/26**

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4	**Risk Management & Business Continuity**	**Director of Estates & Corporate Services**	Risk Management Framework Business Continuity Plan Full embedded Risk Management System Staff Training & Awareness	Quarterly Review of Team and Strategic Risk Registers Project Risk Registers Reviewed Monthly Table Top BC Exercises Continuous Improvement	Risk Management Committee Incident Management Team Strategic Risk Register - Quarterly to SLT, RMC, Audit & Risk Committee; Twice a year to Board; once a year to F&R and L&T. Review of College Risk Appetite Levels	IA - Business Continuity 2019/20 IA - Risk Management 2023/24		**Yes**	**Business Continuity & Disaster Recovery IA planned 2025/26**
5	**Estates & Project Works**	**Vice Principal Operations**	Estates & Sustainability Strategy Delegated Authority Public Procurement Staff Training Buildings Insurance	Budget Setting & Prioritising Operational Plan Annual Workplan Campus Walkrounds Helpdesk Monitors Contractor Management Expert External Legal Advice Continuous Improvement	SLT Estates & Sustainability Working Group Risk Management Committee Project Working Groups/External Project Manager as appropriate Quarterly oversight by Finance & Resources Committee Audit & Risk Committee as appropriate GCG/Regional Finance & Resources Group Full Condition Surveys - All Campuses July 2024	IA - Estates Strategy/Capital Project 2021/22 IA - Asset/Fleet Management 2021/22 IA - Estates Strategy - Capital Projects & Planned Maintenance 2024/25 SFC Reporting		**Yes**	
6	**Human resources** (including Organisational Development, Wellbeing & Equality, Diversity & Inclusion)	**Director of People & Culture**	People & Culture Strategy Policies & Procedures Directors & Officers Insurance Staff Training	Monthly Finance Meetings Regular Review of Policies & Procedures Absence Monitoring Upgraded HR & Payroll Systems Regular Reporting OHS Referrals Occupational Health Checks Expert Advice - Legal/Other PDR Process Continuous Improvement Workforce Planning	SLT Informal Fortnightly Union Meeting Equality Committee Monthly EIS/FELA & UNISON Meetings Quarterly JNCC Meetings Quarterly Oversight by Finance & Resources Committee Audit & Risk Committee and Board as appropriate GCG/Regional Finance & Resources Group	IA - Sickness Absence 2020/21 IA - Payroll 2022/23 IA - Staff Development 2023/24 IA - Staff Recruitment, Retention, Succession Planning & Sickness Absence 2024/25 Public Sector Equality Duties (PSED) Report College Employers Scotland (CES) HMRC Pension Schemes EPIL		**Yes**	

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7	**Governance & Legislative Compliance** (including Health & Safety, FOI, GDPR, Safeguarding, etc)	**Principal, Director of Estates & Corporate Services & Health & Safety Manager**	Governance & Compliance Framework Policies & Procedures Directors & Officers Insurance Appropriate Training, eg Workrite	Monitoring and control of FOI, Complaints and GDPR issues Workrite Health & Safety Risk Management Safeguarding monitoring and Reporting. Continuous Improvement	Data Protection Privacy Network Safeguarding Group/Champions Health & Safety Committee Quarterly oversight by Finance & Resources Committee Audit & Risk Committee and Board as appropriate	IA - Corporate Governance 2020/21 IA - Data Protection 2021/22 IA - Health & Safety Audit 2022/23 Externally Facilitated Effectiveness Review (EFER) HEFESTIS Information Commissioners Office (FOI) Scottish Public Sector Ombudsman (Complaints) OSCR Reporting Reporting to Arms Length Foundation Standards Commission		Yes	
8	**Digital Services & Cyber Security**	**Director of Digital Services**	Policies & Procedures Procurement Admin Controls Technical Controls Digital Services Strategy Cyber Insurance Staff Qualifications & Training	Operational Planning Renewal of ICT Assets - hardware/software Regular Security Updates Daily Back-ups Penetration Testing Cyber Essential Scheme Continuous Improvement	SLT Oversight by Finance & Resources and Audit & Risk Committee as appropriate Annual Board update on Digital Strategy GCG/Regional Finance & Resources Group JISC Review of College Infrastructure Cyber Insurance in Place	IA - IT Network Arrangements 2020/21 IA - Cyber Security 2022/23 IA - Systems Development/Implementation 2023/24 CISO Network Scottish Government - Cyber Resilience Framework		Yes	**Cyber Security IA planned 2025/26 due to level of residual Strategic Risk**
9	**Fraud**	**Vice Principal Operations & Finance Manager**	NFI Initiative Anti Bribery and Anti Fraud Policies Procurement controls Anti Bribery/Anti Corruption Training Cyber Security Training Other Training as required	Noted as Risk on Finance Team Risk Register - mitigating actions noted and monitored. Segregation of Duties Regular Reconciliations Delegated Authority Matrix Approval System - workflow built into Systems Bank Modulus Checks	SLT NFI results reported to Audit & Risk Committee every two years.	Internal Audit - inherent in all Audits IA - Fraud Prevention, Detection and Response 2024/25 External Audit - cover NFI and Fraud as part of the External Audit remit NFI every two years		Yes	

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10	**Sustainability & Net Zero**	**Director of Estates & Corporate Services & Environmental Sustainability Manager**	Estates & Sustainability Strategy Policies & Procedures Directors & Officers Insurance Raising Awareness	Operational Plan Climate Change Action Plan - Actions Race to Zero - Actions Staff & Student Engagement College Sustainability Champions Group	College Environmental Champions Group Estates & Sustainability Working Group SLT Quarterly oversight by Finance & Resources Committee Reports to Board and Arms Length Foundation as required GCG/Regional Finance & Resources Group	IA - Environmental Sustainability Public Sector Climate Change Duties Report - Annual Report Climate Change Action Plan - Annual Race to Zero - Annual Report	(green)	**Yes**	

Key: RAG rating on the effectiveness of controls from assurance work undertaken
LOW: Significant concerns over the adequacy/effectiveness of the controls in place in proportion to the risks
MEDIUM: Some areas of concern over the adequacy/effectiveness of the controls in place in proportion to the risk
HIGH: Controls in place assessed as adequate/effective and in proportion to the risks
Insufficient information at present to judge the adequacy/effectiveness of controls
N/A - No Action Required