



Glasgow Kelvin College

Board of Management

Audit and Risk Committee

Minute

Minute for the meeting held at 5pm on Tuesday, 12 May 2026, in the Boardroom at the East End Campus

1. Sederunt

Dermot Grenham, Chair;
Dr. Elaine Clafferty;
Moir MacDonal (dialled in);
Lesley Quinn; and
Natalie Philips, Vice Chair.

In attendance:

Michelle Brand, Secretary to the Board;
Jeanette Evans, Vice Principal, Resources and Corporate Development;
Lisa Clark, Assistant Principal Estates, Corporate Planning & Governance;
Jennifer Lavery, (via MS Teams)
Stephen Pringle, Wbg Services;
Kirsty McCartney, Audit Scotland;
Stuart Nugent, Audit Scotland; and
Michael Lacy, Minute Taker.

2. Apologies

Apologies were received from Chris Meechan, Senior Accountant, Alan Carr, Head of Finance; and Joanna Campbell, Principal and CEO.

3. a) Audit and Risk Terms of Reference

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

b) Addition to the Audit and Risk Committee Terms of Reference

The Assistant Principal Estates, Corporate Planning & Governance spoke to this report. L Clark explained that the Terms of Reference had been amended to add in that the Audit and Risk Committee had oversight of the Governance Effectiveness Reviews. L Clark and M Brand had added this into the updated Terms of Reference; changes denoted in blue text for ease of location. The Chair asked members if they were satisfied with this update, which was confirmed.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report;
- ii) endorse the Terms of Reference as contained within Appendix 1; these will go to the Board of Management in June 2026 for full approval.

c) TIME Values

Chair of the Audit and Risk Committee

(copies attached)

D Grenham stated that this had been included for member interest and information.

4. Declarations of Interests and Connection

a) Interest

b) Connection

There were no declarations of interest or connection.

5. Minute of the Previous Meeting held on 10 February 2026

Members accepted the minute as an accurate record of the business conducted at the meeting held on 10 February 2026.

6. a) Matters Arising from the Previous Meeting held on 10 February 2026

There were no matters arising from the previous meeting held on 10 February 2026, not captured on the Audit & Risk Action Log.

b) Action List

i) Audit and Risk Committee Action Log as at May 2026

Members reviewed the Action Log and noted progress made.

J Evans pointed out that an audit meeting was scheduled for 1 July 2026 and this was also on the agenda for member discussion. She continued by suggesting that, due to many new Board members joining shortly plus a new Chair, members should consider waiting until the next scheduled meeting to carry out a fuller discussion.

L Clark highlighted a slight error on the Action Log – line 3 i.e. the reference to recruitment and retention should be against the College Strategic Risk Register. She confirmed that this had been actioned.

L Clark to ensure that the Action Log is amended in regard to the recruitment and retention point.

Items for Approval and Endorsement

7. Internal Audit Reports – Wbg (For Approval)

a) Business Continuity & Disaster Recovery

b) Budgetary & Financial Reporting

c) Cyber Security

d) 2025.26 Internal Audit Progress Report

Business Continuity & Disaster Recovery

S Pringle provided members with an overview of the four internal audit reports, starting with the Business Continuity and Disaster recovery report. The overall result shows the College to be in a strong position, within this area. The purpose of the review was to establish if the College had suitable disaster recovery methods in place. The background section of the report provides details on the business impact and the management roles, under such circumstances. There is strong evidence of a structured program to prepare for various and potentially critical incidents. Details were available showing relevant training and staff awareness. The outcome of this audit provided his team with a strong level of assurance. No recommendations were made. S Pringle added that the auditor

noted 10 good practice points. He commented that it was a pleasant experience for the auditor, which was appreciated.

L Quinn wished to congratulate the College staff on this impressive result.

The Chair assumed that this report covered all campuses, which was confirmed to be the case.

L Clark commented that the audit was able to review lessons learned from Tabletop Exercises and live instances too. J Evans confirmed that the College had several examples to pass on to the auditors.

The Chair congratulated the team and asked for the thanks to be passed on to the team. L Clark thanked the Chair and pointed out that the positive outcome was a joint effort with the ICT team.

Budgetary & Financial Reporting

S Pringle then discussed the second listed report which covers budgetary and financial reporting. He explained that the audit asked the College:

- If there was appropriate budgetary reporting and what happens when deviation is noticed from the budget.
- Is there training for new budget holders.
- What reporting is in place.
- Is the existing reporting sufficient.
- When differences are noticed, are they being actioned.
- Details around the budget setting process.

His team sent out a questionnaire to 12 College staff, with 8 responses received.

Responses provided a lot of positive feedback. The overview of this report was very positive with no recommendations to be made in this report either. The audit team noted 10 good practice points too, which is very good.

The Chair enquired how many questionnaires were sent out. S Pringle confirmed that 12 were sent. The Chair then enquired if the audit team were concerned about what the other 4 (non-responders) might have said. S Pringle replied that in his experience, it is the people with an issue who are more likely to return the response. He observed nothing to make the team think any inconsistencies existed within the College team. If they had noticed differences, that might have led to a more in-depth dive into those issues. The Chair commented that it was an excellent outcome and congratulated the teams. J Evans commented that the College has had similarly good results in the past but that it is not something to be complacent about. Managing staff can be challenging with limited resources. She highlighted the aim to help people managers understand that the greatest resource is their people.

The Chair asked S Nugent if what he had seen had been consistent. S Nugent confirmed that yes, that was the case and passed his congratulations to the College team.

Cyber Security

S Pringle then moved on to discuss the third audit report, which covered cyber security. Again, the overall conclusion is strong. He explained that within the cyber audit, his team tests the college against the 10 steps of cyber security guidelines, which include looking at:

- If the network is patched,
- The supply chain,
- Staff training,
- vulnerabilities.

The background section of the report reviews the entry and exit process, and the systems in place. The audit team prepared a table format where they tested the College against the guidelines, with a score of one being the best. The table shows each objective and what the audit team covered. S Pringle commented that the College had 15 areas of good practice points and just one low grade recommendation, which is a strongly positive result.

The Chair commented that given the world we are in, the College should never become complacent on such things. S Pringle mentioned that his auditors agreed that this was an excellent result. It is only as good as that point in time though. His team are looking to provide reassurance to the Committee that there are effective policies and practices in place to deal with these risks that will also work towards mitigating the possible impact felt. S Pringle informed the members that since the war with Iran, frequency of cyber-attacks has increased dramatically. The College should take the positives from this report but should not rest on our laurels.

J Evans added that she was really pleased with the report and that it was positive that the College is coming across strongly. She added that many of us have seen organisations suffer a cyber-attack and what happened to them as a result. L Clark highlighted that the College ICT team actively sends out phishing emails to staff too, in an effort to raise awareness and to show examples of how sophisticated some cyber-attacks can be.

2025/26 Internal Audit Progress Report

S Pringle provided an overview of the progress report and spoke of the follow-up Reviews which would take place and be on the agenda for the next Audit & Risk Committee meeting. The Chair asked if S Pringle was really pleased with the audits. S Pringle replied to confirm that he was and that they all went well.

J Evans commented that it was good to have a different audit company in to confirm our strong position.

The Chair asked if S Pringle had anything else to add. S Pringle replied saying no, nothing. He then added that at the end of the first year, all audits have been good. He noted that his team have been recording bullet points beside all actions taken in an attempt to show what the auditor team has done and what they have audited. It provides a good level of detail to be able to check in all points or areas.

The Chair offered his thanks for this positive work.

Members of the Audit and Risk Committee agreed to:

- i) approve and endorse the contents of these reports.

8. Annual Audit Action Plan 2025/26

S Nugent introduced K McKenzie who would be speaking to this report.

K McKenzie explained that the report contained a lot of similar things as last year, such as:

- An audit of financial statements.
- Offer and opinion on income and remuneration report.
- Materiality is set out in the 2024-25 statement, which showed the same levels as last year.
- Risks are recorded at level 2.
- Valuation of property and pension balance.

K McKenzie explained that the second columns show the auditor's thoughts. Their team have not noticed any issues so far. The timetable for the work is shown in table 3 and will be agreed by the various committees in the near future. She added that the team met with J Evans. Audit Scotland have assessed the College as green for the National Fraud Initiative.

S Nugent then added that the technical accounting group meet monthly and is made up from College representatives and staff from the Audit Scotland team.

The draft version of financial accounts for 2025/26 will be ready shortly, which is earlier than normal. S Nugent went on to say that there has been a change to the account's direction. His team have streamlined it to be able to add more detail to the supporting notes. One area of change to note involves the Scottish Funding Council (SFC), with an increase to levels of evidence that colleges will be required to provide. He expanded to say that there will be no retrospective adjustments to this year's accounts. S Nugent continued by saying that there were new accounting standards to adhere to. These standards came from a statement of recommended practice, which is a UK wide document. The standards will be updated on a 5–6-year basis. Any changes to accounting standards will be noted and actioned with some standards being affected by international changes. Suggestions made by his team include a template for the 2026/27. One such example is for the Strathclyde Pension Fund (SPF) and what it means to the College's employer pension contributions.

The Chair asked if there was anything included within the report on the topic of cladding.

J Evans replied to explain that the cladding issue will come with relevant valuations and that the College will be going out to tender in the summer, with a likely project commencement date of early 2027. She stated that we will have a revised figure with a revised cost in due course.

The Chair asked if there was anything else to comment on. S Nugent replied that another point to be mindful of was potential funding for increases in employers National Insurance (NI) contributions. J Evans responded by saying that the College is not expecting to hear about that. She then asked S Nugent about the fees. S Nugent replied to confirm that the fee is in the annual audit plan. It is at the baseline level, which cannot be reduced further. The Chair commented that the College remain of the opinion that we are consistently overcharged compared to other similar sized colleges and this has been raised on several occasions previously.

The Chair stated that this matter was for noting and may be a discussion that the incoming Chair of the Board may choose to open up.

Members of the Audit and Risk Committee agreed to:

- i) approve the contents of this report.

9. Audit Action Plan

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

L Clark stated that she charts all audit recommendations that come through the audit reports received. At present there are 14 recommendations which comprise of 13 low level recommendations and 1 medium grade recommendation. Of the 13 low level recommendations the College considers 8 of these to be complete with 1 partially completed. She referred to the Appendix attached to this report which provides the full details. In regard to the Environmental/Sustainability action which has been on the plan for some time, this will be picked up with the supporting strategies and enabler documents that are being written and which will go to the various standing committees/Board of Management. L Clark pointed out to members that if there are any mentions in the audit reports of negative points or comments these are charted and actioned too in order that they do not become future 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 as per **Appendix 1**.

10. Risk Management Update and College Risk Register (For Endorsement) Report by Vice Principal Resources & Corporate Development and Assistant Principal Estates, Corporate Planning & Governance

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

L Clark provided an overview of all risk activities in the College including:

- a newly recorded risk which is Ongoing Global Conflicts and Wars on College Operations;
- an overview on relevant staff training, such as on Martyn's Law and anti-corruption and anti-fraud training;
- that the College bid for a pot of funding to help pay for that alarms in the workshops; this was via a Risk Management Fund from the College's insurer;
- a cladding email address has been created, in the one mailbox, to keep all relevant correspondence in the one location;
- an update on the rodent issue in Springburn. The College took advice from two pest control companies. Rodent activity is reportedly up by 47% across Glasgow. Bait boxes have been increased across all affected areas, and all observable mice entry points have been filled. Communications with staff regarding the proper storage of food and the importance of cleaning up any food crumbs have been sent out on several occasions. The Estates team arranged for a thorough deep clean of all affected areas. The College also called the insurance Risk Manager

for his thoughts and any possible suggestions of other methods the College should consider to mitigate the issue.

J Evans noted that the College has a weekly rodent group meeting, which is made up of EIS representatives, herself, L Clark, R Ashton, estates, health and safety and communication.

The College is seeking advice from a further pest control company to ascertain if there is anything else that can be done. She added that there are many possible reasons that may have caused this but that the College is doing its best to remedy this issue.

J Evans then mentioned the new issue with the Games Hall.

L Clark explained to members that an issue was first noted in the games hall floor on Wednesday, 8 May 2026. J Evans mentioned that the College was hosting a meeting that day for the Chief Executive from the College insurance company who were alerted to this issue.

The team are still unsure of the cause of this new leak. L Clark commented that a loss adjuster had been out earlier that day to photograph the areas and provide advice. For member information, she explained that the building was built circa 2 metres below the water table, and previous flooding prior to merger had occurred due to a lack of waterproof tanking, which was remedied in 2016. J Evans then went on to say that the second leak experienced in the Games Hall in 2024 was due to a burst pipe/overflow incident. She noted that the College has 20 years' worth of tanking insurance so, if a tanking failure is discovered to be the cause of the new flooding, the repair work may be covered under this warranty.

The Chair shared his view that these types of examples are real things that happen within our College.

N Phillips thanked L Clark as the report was strongly detailed as ever. She then highlighted a point on page one of the report, which references neurodivergent students. She asked how the College can keep up with that issue. J Evans replied that the topic of neurodivergent students forms part of the College's Workforce 2030 strategy, which we are working through now. She elaborated to explain that the College is looking to create permanent support needs posts to help with this increase. N Phillips asked if there was a plan to bring in other statutory support partners to aid this work. J Evans replied that Action for Children are still present in the campus building. She continued by explaining that the College could not manage without them now. The College makes a financial contribution to them which is then used to provide significant support our staff and students. This support has grown over the past 10 years.

N Phillips noted that the report shows an increase in cases of vandalism. L Clark replied that instances of vandalism seemed to have stopped in very recent weeks. Previously toilet sinks had been kicked off the walls and flush handles snapped off toilets. In response, the Estates team arranged for trough style sinks be installed instead and sensor style flushes, both of which are more resistant to damage.

The Chair asked if there were any comments from M MacDonald or J Lavery, who were dialled in for the meeting. No further comments were made.

J Evans proposed that members agreed to leave the Ongoing Global Conflicts and Wars on College Operations risk on the risk register for the time being. While the geopolitical risk has calmed down a bit recently, it is a potential impact to operations via struggles with increased fuel price etc. She added that the College is prepared for what might happen in that regard and will ensure business continuity, but that she hopes to remove the specific risk from the register in a few months' time and that the College should leave it on for now. The Chair asked members if they were happy to leave it on, which was agreed.

E Clafferty asked if the training courses (anti-fraud and anti-corruption) were developed in house. L Clark replied that yes, they were developed in house. She added that training is part of the way the College can show mitigated actions in such areas.

L Clark informed members that the Astute fire walls report was sent to the Scottish Fire and Rescue Service (SFRS) in an effort to further ensure that the College is meeting all possible methods of action in such a high-risk area. She explained that the SFRS now intend to come and carry out an audit. This has been scheduled for 21 May 2026.

J Evans explained to members that the College insurer have been very supportive. They have arranged for relevant risk managers to come to Springburn Campus when we commence with the cladding project to provide support and advice.

The Chair passed his thanks to L Clark for her work on this report.

Members of the Audit & Risk Committee agreed to:

- i) note the contents of this report, appendix and links; and
- ii) provide any further comments/suggestions for the College Strategic Risk Register.

Items for Discussion and Noting

11. Planned Audits AY 2026/27 and 2027/28

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

J Evans explained that the College has a scheduled meeting with Scott McCready, Wbg Services to discuss options. J Evans stated that the audit needs could be re-visited again when the new Chair and Board members are in place. J Evans described a recent call she had with the Chair where a financial controls audit had been discussed. She pointed out to members that the College was about to rearrange the finance team and, with this in mind, it seemed prudent to postpone the financial controls audit to a later date in the year, once the team are in post. J Evans queried if members were content with this suggestion and that she would leave the Payroll audit as is. Members expressed agreement.

S Pringle offered the point that when a 3-year plan is prepared things can change locally. He suggested that Wbg Services and the College can go through the risk register to have a discussion to see if there are any areas that the committee would like to focus on then present this thereafter to the Audit and Risk Committee for their approval.

N Phillips noted that there has been an increase in neurodivergent students and wondered how that might be included for future audits. J Evans replied by saying that there were no planned audits that focus on Learning and Teaching (L&T). She went on to suggest that it may be suitable for L&T to have a system on its own, with safeguarding also having its own system too. J Evans continued by saying that learners support, which covers counselling, could also be added.

J Evans to review with R Ashton the addition of the areas mentioned above within future annual audits.

J Evans elaborated by pointing out that safeguarding was to be treated differently as it relates to where people are at risk. S Pringle went on to suggest that over the next 6 weeks, proposed areas could be communicated to committee members ahead of the meeting to arrange the annual audit plan. This would all be discussed at the meeting scheduled for 1 July 2026.

The Chair made a comment about AI, and whether it should fall under IT systems. S Pringle replied to say that there are 3 or 4 different types of AI audits, for example, from an L&T point of view. The audit would need to depend on the scope required. The Chair added that AI policy across L&T can look at how the College allow students and lecturers to use AI, as opportunities and threats.

S Pringle explained that the first AI audit took place in January 2026, in Wales. It was an opportunity to see how people are using AI and how is it being checked. What system is being used in an AI strategy, for example. His team have now completed 10-11 AI audits since then and all were different. He intends to prepare the scope shortly. However, he suggested that if the audit is not due until Q4, it may not be worthwhile to prepare the scope just now, as parameters can change.

J Evans asked S Nugent if there was anything he thought might be worthwhile to check for in an audit. S Nugent replied to suggest that best value could potentially be added. J Evans offered that it may be worth having a separate audit for the cladding project, as it's the biggest project the College has done.

J Evans to think about the possible option of including a separate cladding project audit.

M MacDonald asked what consideration of areas that are not currently in place might be, such as workforce planning. Previous meetings mentioned that and what the shape of the College might be, with a forward strategy for that. J Evans replied that this has been addressed under workforce 2030.

M MacDonald agreed that we have the strategy but asked how that is tracked and enacted to make sure that it all happens as planned. J Evans replied that there is a planning process in transit and referred to the sub strategies and enablers being written.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report;

- ii) provide comments/feedback on the audit schedule as detail in **Annex 1** attached for Academic Years 2026/27 and 2027/28;
- iii) note: as mentioned in this report, this will be further discussed with Wbg Services at the meeting on 1 July 2026; and
- iv) note that a final Audit Plan will be presented to the Audit and Risk Committee in September 2026.

12. Governance Update

The Secretary to the Board spoke to this report.

M Brand highlighted some points for the members. The first point mentioned related to the new requirement of OSCR, where the members need to start including additional personal information. She requested that if members change their home address or phone number etc, that they should kindly inform the secretariat team so the OSCR entry can be amended. She went on to say that the secretariat team will send a communication to remind members of this via the routine Register of Interests annual review. M Brand then explained that the Board is about to go through a period of change. In terms of board member recruitment, the College received 11 applications. Of them, 7 were invited to interview, with 6 of them attending. The College has invited 5 of them to join the Board of Management in August 2026. For the new Chair recruitment, the College is aware that 6 applications were received. She explained to members that the College do not have any involvement in the Chair recruitment process. The Scottish Government carry out that process. Interviews for the new Chair position are expected to be carried out shortly, with the new Chair likely to be confirmed before the current Chair leaves.

M Brand then went on to explain that the College will require a new support staff board member and paperwork will be sent early June 2026 to staff; the new Trade Union representatives are due to be confirmed soon too. She added that the support staff Trade Union were going through a process at present as they had a nomination from UNISON and GMB so they need to advise of one to the College.

M Brand finished her update by explaining to members that the College will move to AdminControl for the portal for sharing Board of Management papers from August 2026. This will save the secretariat team some additional work.

The Chair asked the members if they had any questions for M Brand, which they did not. He then thanked M Brand for her update.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report and links; and
- ii) note that the Trustee position in regard to the Glasgow Kelvin Learning Foundation: SCIO will be raised with the Board of Management at the June 2026 meeting.

13. Governance Action Plan - Update

The Secretary to the Board spoke to this report.

M Brand highlighted to members that it was an extensive amount of work to update the Governance ActionPplan, so she wanted to thank L Clark for all of her work on this. M Brand explained to members that the plan has a lot of items now complete, which is shown

in green. She reassured members that she and L Clark do not have any concerns over any of the items in the report. A lot of the in progress items relate to induction of new board members and the new Chair. M Brand added that the team are currently updating the board member training and induction plan. She invited members to raise any questions. There were no questions.

Members of the Committee are asked to:

- i) note the content of this report and its appendix;
- ii) consider and note progress against the Governance Action Plan in **Appendix 1**.

Items for Information

14. Audit Scotland Publications **a. Technical Bulletin 2026.1**

The Chair asked S Nugent if there was anything of note to bring to the committee's attention from this most recent technical bulletin. S Nugent replied to explain that there was nothing specifically mentioned for colleges, no. S Nugent added that the College was waiting for the accounts direction to be communicated from the SFC.

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 12 May 2026.

The Chair asked members if there was any other business, there was none. He then offered his thanks to N Phillips for her time serving on the Committee and Board of Management of Glasgow Kelvin College while wishing her well in her next stage of her career. He also offered thanks to J Lavery for all of her time served on the committee as she nears the end of her tenure as support staff member.

He offered final thanks to both for all of their input.

16. Closure

The meeting closed at 6.07pm.

17. Date of Next Meeting

Academic Session 2026/27 – Date TBC

18. Audit and Risk Committee Annual Self Evaluation

Members remained for the above self-evaluation session.