



Glasgow Kelvin College

Internal Audit 2025/26

Follow Up Review

June 2026

Overall Conclusion

Strong

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Disclaimer

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Glasgow Kelvin College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1. Executive Summary

Purpose of Review

The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work seeks to provide the Audit & Risk Committee with assurance that prior year recommendations are implemented within the expected timescales.

This review forms part of the 2025/26 Internal Audit Annual Plan.

Scope of Review

Our objective for this review was to assess whether:

| Glasgow Kelvin College (the College) has appropriately implemented any outstanding internal audit recommendations made in prior years.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation, and where appropriate sample testing.

1. Executive Summary

Conclusion

Overall Conclusion: Strong

Following our review, we can provide a strong level of assurance that the College has endeavoured to implement internal audit recommendations raised in 2024/25 and prior years. This is highlighted as 11 of the 13 recommendations were concluded to be fully implemented, with two concluded to be partially implemented.

Summary of Recommendations

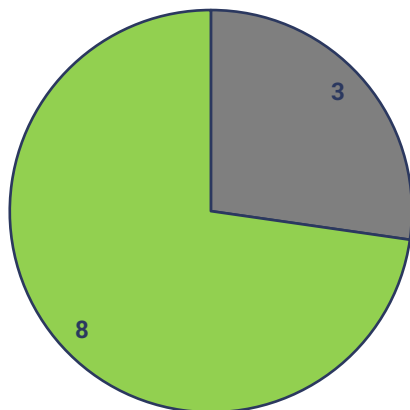
Grading of Recommendations	High	Medium	Low	Not Graded	Total
Appendix A - Partially Implemented Recommendations	-	-	-	2	2
Fully Implemented Recommendations	-	-	8	3	11

We have not included fully implemented recommendations as an appendix; however details of these recommendations are available upon request.

1. Executive Summary

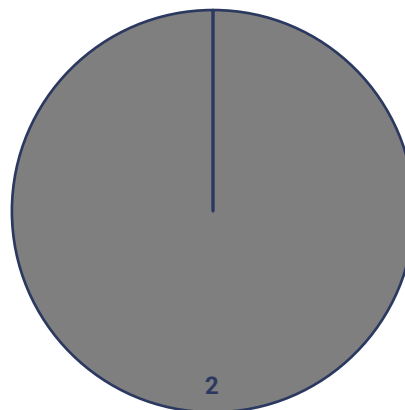
Summary of Recommendations by Grade

Fully Implemented



■ Not Graded ■ Low

Partially Implemented



■ Not Graded

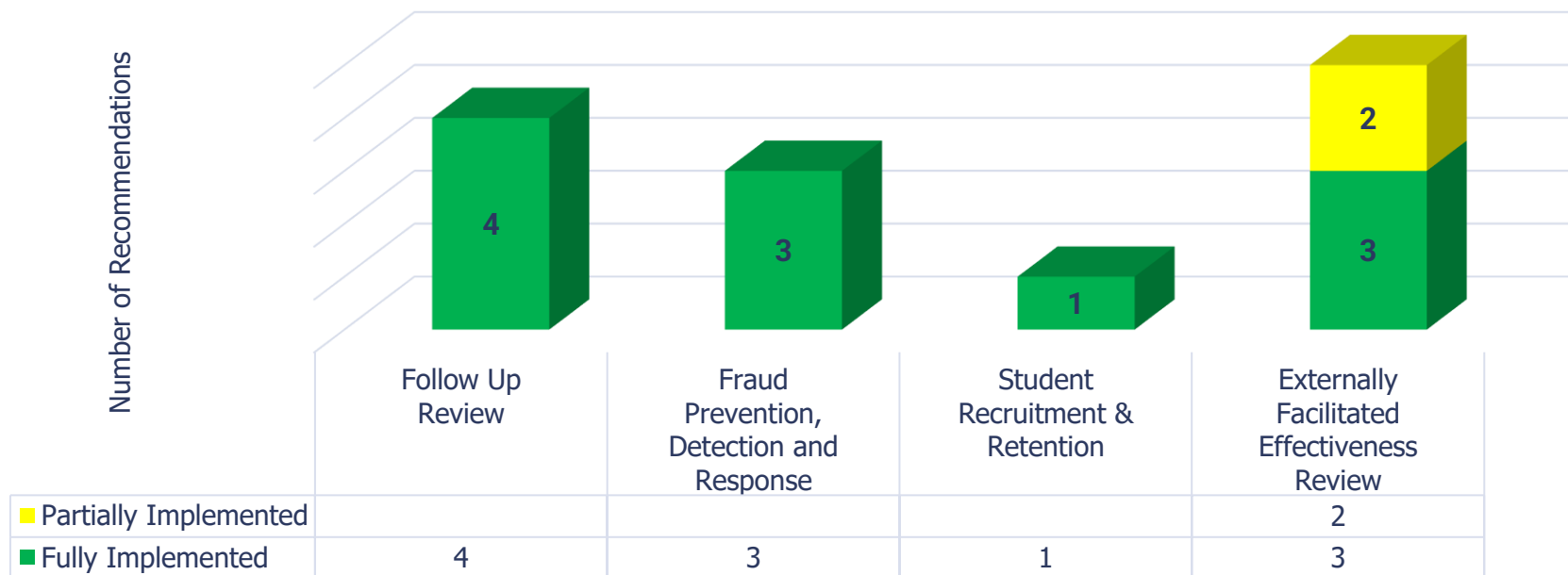
1. Executive Summary

Implementation of Recommendations – Summary of Implementation

Audit Area	Total	Fully Implemented	Partially Implemented
Follow Up Review (August 2025)	4	4	-
Fraud, Prevention, Detection and Response (February 2025)	3	3	-
Student Recruitment & Retention (April 2025)	1	1	-
Externally Facilitated Effectiveness Review (May 2025)	5	3	2
Total	13	11	2
Percentage of Total	100%	85%	15%

1. Executive Summary

Breakdown of Recommendations by status of implementation, from 2024/25



2. Audit Arrangements

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	8 June 2026
Closing Meeting	11 June 2026
Draft report issued	23 June 2026
Receipt of management responses	25 June 2026
Final report issued	1 July 2026
Audit & Risk Committee	15 September 2026
No of audit day	3

2. Audit Arrangements

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner & Head of Internal Audit	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Senior Manager	Scott McCready	Senior Internal Audit Manager	cmg@wbg.co.uk
Assistant Manager	Andrew Thomson	Assistant Internal Audit Manager	at@wbg.co.uk

Glasgow Kelvin College			
Key Contact	Lisa Clark	Assistant Principal: Estates, Corporate Planning & Governance	lisaclark@glasgowkelvin.ac.uk

Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

Appendix A

Partially Implemented Recommendations

A. Partially Implemented Recommendations



Leadership and Strategy, Externally Facilitated Effectiveness Review, May 2025

Original Finding from Previous Auditors

The work undertaken by College management to leverage Power BI was roundly welcomed by Board Members. As a natural progression from the work which has already been completed, the ability for Board Members to drill down into the data was raised as a potential improvement action, particularly for members of the Finance and Resources Committee or the Learning and Teaching Committee.

Original Recommendation from Previous Auditors

An exercise should be undertaken to examine the viability and benefits of providing Board Member access to drill down into the data tables held in Power BI.

Ref	Finding from our 2025/26 Follow Up	Grade	Recommendation
1.	A new Chair of the Board is currently being recruited, as a result this action will be addressed once they are in place.	N/A	We recommend that the review of PowerBi takes place once the Chair of the Board is in place.
Management Response		Responsibility and Implementation Date	
Recruitment for a new Chair of the Board of Management is being carried out by Scottish Government and an outcome is currently awaited (June 2026). It is expected that a person will be in place in August 2026 as well as five new Board members. The PowerBi session will be scheduled once these individuals have settled onto the Board. Furthermore, it is intended that, in future, progress with the College Strategy will be linked to PowerBi for ease of Board monitoring.		<i>Responsible Officer: Secretary to the Board of Management (and Assistant Principal Digital and Information Services)</i> <i>Implementation date: December 2026</i>	

A. Partially Implemented Recommendations



Accountability, Externally Facilitated Effectiveness Review, May 2025

Original Finding from Previous Auditors

The College’s Assurance Framework and the supporting Assurance Map is already reported to the Audit and Risk Committee each September, and is communicated via the minute to the Board of Management, but two Board Members highlighted the challenge of identifying the key information which the Board requires assurance on. Therefore, it was suggested that a session at a Board Strategy Day, with a specific focus on assurance mapping, would be beneficial for Board Members in terms of understanding the key assurances they need to discharge their responsibilities, and provide increased clarity regarding where this assurance will come from.

Original Recommendation from Previous Auditors

Consideration should be given to the development and delivery of a session at a Board Strategy Day, with a specific focus on assurance mapping.

Ref	Finding from our 2025/26 Follow Up	Grade	Recommendation
2.	A new Chair of the Board is currently being recruited, as a result this action will be addressed once they are in place.	N/A	We recommend that the new Chair and Board Members take part in a Board Strategy Day once they are in place.
Management Response		Responsibility and Implementation Date	
Recruitment for a new Chair of the Board of Management is being carried out by Scottish Government and an outcome is currently awaited (June 2026). It is expected that a person will be in place in August 2026 as well as five new Board members. A Board Strategy Day will be scheduled once these individuals have settled onto the Board. This is in discussion at present.		<i>Responsible Officer: Secretary to the Board of Management</i> <i>Implementation date: December 2026</i>	

Appendix B

Grading Structure

B. Grading Structure

For each area of review, we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation we make we assign a grading either as High, Medium, or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Low Risk	Minor issue or weakness reported where Management may wish to consider our recommendation

Appendix C

Assignment Plan

C. Assignment Plan

Purpose of review

The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit & Risk Committee with assurance that prior year recommendations are implemented within the expected timescales.

This review forms part of the 2025/26 Internal Audit Annual Plan.

Scope of review

Our objective for this review is to assess whether:

- | The College has appropriately implemented any outstanding internal audit recommendations made in prior years.

Audit Approach

Our approach to the review will be:

- | Review outstanding recommendations and gain audit evidence to assess whether these have been addressed by the College.

Potential Key Risk

The potential key risk associated with the area under review is:

- | The College does not address the areas of concern which may significantly affect its ability to continue to operate.