



Glasgow Kelvin College

Internal Audit Plan 2026/27

July 2026

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Introduction

Background

Wbg Services LLP (Wbg) were appointed as Internal Auditors of Glasgow Kelvin College (the College) by the Audit & Risk Committee for 3 academic years 2025/26, 2026/27 and 2027/28. After this period, there is an option to extend for a further 2 years, subject to the satisfactory agreement of both parties.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit Committee, the Principal and other Senior Management of the College, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the College.

The operation and conduct of the IAS must comply with the guidelines set down by the Institute of Internal Auditors, including the Global Internal Audit Standards (GIAS), and the Application Note regarding the adoption of GIAS in the UK Public Sector. The Application Note replaces the Public Sector Internal Audit Standards from 1 April 2025.

Terms of Reference – Internal Audit

The provision of the IAS by Wbg Services LLP is covered by the letter of engagement dated 28 April 2025.

Preparation of Plan

This Plan was developed following discussions with the Vice Principal: Resources and Corporate Development and Chief Operating Officer and the Assistant Principal: Estates, Corporate Planning and Governance. Following discussions, we are proposing to bring forward the Payroll review to 2026/27 and move the Financial Controls review to 2027/28. We are also proposing to delay the Health & Safety review to 2027/28 with replace this with a review of the Learning Support & Safeguarding arrangements.

Formal Approval

The original Audit Needs Assessment was presented to the Audit Risk Committee for discussion and approval on 16 September 2025.

This document covers the Internal Audit Plan for 2026/27 and will be presented to the Audit & Risk Committee for discussion and approval on 15 September 2026.



Operational Plan

2026/27

Payroll

Audit area	High level indicative summary scope	Total number of days
Payroll	Our review will look at the payroll system at the College to ensure this is operating as expected and that the appropriate controls exist. We will look to assess whether the payments being calculated by the system are accurate and are based on bona fide hours worked and we will also consider all deductions and additions to salaries to ensure that these are correctly calculated and properly authorised. Our objectives for this review will be to assess whether: - Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system. - Wages and salaries are accurately stated in the accounting system. - The College has robust processes in place for changes made to employees' bank details. - Staff are only paid for the hours that they have worked. - Leavers are appropriately removed from the system and final payments are accurately pro-rated. - New starts are accurately entered onto the payroll system and are paid appropriately. - The payroll is subject to checking and approval by a senior member of staff prior to being finalised. - Severance packages have been calculated in accordance with the terms of the scheme. - Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.	6

Equality, Diversity and Inclusion



Audit area	High level indicative summary scope	Total number of days
Equality, Diversity and Inclusion	The purpose of the review is to assess whether the College has appropriate policies and procedures in place in relation to Equalities that complies with the Equalities Act 2010. We will also look to assess whether there is communication of these policies and procedures throughout the College and that they are consistently applied. Our objectives for this review are to assess whether: - The College are compliant with Public Sector Equality Duties for public authorities as identified through the Equality and Human Rights Division. - The College are compliant with the General Equality Duties outlined within the Equality Act 2010. - The College have robust processes in place to monitor and measure their equality arrangements and ensure that these are meeting statutory requirements. - The College have effective arrangements in place to subsidise the effective promotion of equality and diversity throughout the College. - The College are appropriately reporting on equalities and diversity information and disclosing the relevant information on their website.	5

Learning Support & Safeguarding



Audit area	High level indicative summary scope	Total number of days
Learning Support & Safeguarding	The purpose of this review is to provide assurance over the adequacy and effectiveness of the College's arrangements for identifying, assessing and supporting students with additional learning and support needs, and for safeguarding students and promoting their wellbeing. The review will assess whether appropriate governance, policies, procedures and controls in place and operating effectively, and whether the College complies with relevant legislative and regulatory requirements. Our objectives for this review are as follows: - There are effective arrangements in place to identify, assess and record student learning support needs, both at enrolment and throughout the learner journey. - Support needs identified by the College are translated into appropriate and timely support plans, interventions and reasonable adjustments. - Learning support arrangements are regularly monitored and reviewed to ensure they remain effective and meet student needs. - The College has the appropriate safeguarding policies, procedures and governance arrangements in place, with clearly defined roles and responsibilities. - Safeguarding concerns are appropriately reported, assessed, escalated, investigated and managed, with effective case management arrangements in place. - Staff receive appropriate training and guidance in relation to safeguarding responsibilities and additional learner support requirements. - Management information, performance reporting and oversight arrangements support effective monitoring of learning support and safeguarding activities. - Arrangements comply with applicable legislation, regulatory guidance and internal policy requirements.	6

Audit area	High level indicative summary scope	Total number of days
Sustainability	The purpose of this review is to assess the College's approach to environmental sustainability and whether there is a clear strategic direction and operating plan. Our review will consider the roles and responsibilities for environmental sustainability and how these are embedded within the College management structure. We will also consider the collection and monitoring of data and performance indicators in relation to this area. Our objectives for this review are to assess whether: - The College has a clearly defined environmental sustainability strategy and operating plan. - Roles and responsibilities for environmental sustainability are clearly defined. - Environmental risk is reflected in the College's risk register. - Environmental sustainability objectives have been set based on adequate information. - Policies and procedures are in place that outline the College approach to operating in a sustainable manner. - The College has robust arrangements for the collection and monitoring of data and performance indicators in relation to this area, and there is regular management reporting to reflect this.	6

Artificial Intelligence

Audit area	High level indicative summary scope	Total number of days
Artificial Intelligence	We will undertake a review to assess whether there is an appropriate internal governance structure in place to support the alignment of the College's digital systems and services, including those relating to learning and teaching, with the Artificial Intelligence strategy. We will also assess whether appropriate software and solutions are in place to measure and report on the use of Artificial Intelligence and the associated risks. Our objectives for this review are to assess whether: - There is a well-defined internal governance structure in place that oversees the implementation and alignment of the College's digital systems and services with the Artificial Intelligence Strategy. - The digital systems and services, particularly those related to learning and teaching, are appropriately aligned with the College's Artificial Intelligence Strategy. - The software and tools currently deployed to measure and report on the use of Artificial Intelligence are adequate and effective. - There are processes and solutions in place to identify, assess, and manage risks associated with the use of Artificial Intelligence. - The College's AI systems and practices comply with relevant legal, ethical, and regulatory standards.	6

Follow Up Review

Audit area	High level indicative summary scope	Total number of days
Follow Up Review	The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will look to provide the Audit & Risk Committee with assurance that prior year recommendations are implemented within the expected timescales. Our objective for this review is to assess whether: The College has appropriately implemented any outstanding internal audit recommendations made in prior years.	3

Assignment Plans & Dates

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the College.

Key Dates

Visit	Name	No. of audit days	Key College personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Risk Committee
1	Payroll	6	Assistant Principal: People & Culture	12 October 2026	30 October 2026	26 November 2026
2	Equality, Diversity and Inclusion	5	Assistant Principal: People & Culture	1 March 2027	19 March 2027	May 2027
	Sustainability	6	Environmental & Sustainability Manager			
3	Learning Support & Safeguarding	6	Assistant Principal: Performance, Planning & Student Experience	5 April 2027	23 April 2028	May 2027
	Artificial Intelligence	6	Assistant Principal: Digital & Information Services			
4	Follow Up Review	3	Assistant Principal: Estates, Corporate Planning and Governance	7 June 2027	25 June 2027	September 2027

Appendices

A – Summary of Internal Audit Input

B - Grading Structure

C – Key Performance Indicators

D – Training Topics

E – Audit Universe

A – Summary of Internal Audit Input



1 August 2025 to 31 July 2028		Operating Plan (No. Of days)			Areas for Consideration
System	Audit Area	2025/26	2026/27	2027/28	
Financial Systems	Financial Controls			5	
	Budgetary and Financial Reporting	7			
	Payroll		6		
Compliance	GDPR			6	
	Equality, Diversity and Inclusion		5		
	Health & Safety			6	
	Sustainability		6		
	Safeguarding				*
	Learning Support & Safeguarding		6		
HR	HR: Maximisation of System				*
	Learning & Teaching: Student Experience	6			
	Organisation Development Performance Management			6	
Operations	Business Continuity & Disaster Recovery	5			
	Project Management				*
	Cladding Project			6	
	Total Days C/F	18	23	29	

A – Summary of Internal Audit Input



1 August 2025 to 31 July 2028		Operating Plan (No. Of days)			Areas for Consideration
System	Audit Area	2025/26	2026/27	2027/28	
	Total Days B/F	18	23	29	
IT Systems	Artificial Intelligence		6		
	Cyber Security	8			
Governance	Governance: Board Reporting (Best Value)				*
	Strategic & Corporate Planning				*
Required	Follow Up Review	3	3	3	
	Audit Management	4	4	4	
	Total Days	33	36	36	

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

C – Key Performance Indicators

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

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 31 August each year	100%
Attendance at Audit & Risk Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%

D – Training Topics

As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer to Glasgow Kelvin College.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the College and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.
Cyber Awareness	We would provide a cyber awareness session designed to help staff recognise and respond to common cyber threats. The training would be tailored to the education sector and assist in promoting a strong culture of cyber resilience across all levels of the College.

E - Audit Universe



We have set out below the auditable entities, processes, systems and activities, which support the development of the internal audit plan, and the Internal Audit coverage since 2020/21. Please see page 15 for colour key of assurance ratings for reviews provided by Wbg.

Audit Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Compliance		Publicity and Communications	Health & Safety				Equality, Diversity and Inclusion	GDPR
							Sustainability	
							Learning Support & Safeguarding	Health & Safety
Students		Quality Assurance		Curriculum Planning	Student Recruitment and Retention			
		Student Support						
Human Resources	Sickness Absence		Payroll	Staff Development	Staff Recruitment and Retention	Learning & Teaching: Student Experience		Organisation Development Performance Management

E - Audit Universe



Audit Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Operations		Estates Strategy/Capital Projects			Estates Strategy/Capital Projects	Business Continuity & Disaster Recovery		Cladding Project
		Asset/Fleet Management						
Finance Systems	Procurement and Creditors/ Purchasing		Budgetary Control	Student Fees and Contracts/ Registry	Procurement and Creditors/ Purchasing	Budgetary & Financial Reporting	Payroll	Financial Controls
	Cash & Bank/Treasury Management				Fraud Prevention, Detection and Response			
Governance	Corporate Governance	Performance Reporting/ KPIs	Environmental Sustainability	Risk Management				
				Corporate Planning				

E - Audit Universe



Audit Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
IT Systems	IT Network Arrangements	Data Protection	Cyber Security	Systems Development / Information		Cyber Security	Artificial Intelligence	