

Glasgow Kelvin College

Audit and Risk Committee Meeting of 15 September 2026

Audit Action Plan

Report by Assistant Principal – Estates, Corporate Planning and Governance

1. Introduction

As members are aware, it is good practice for both management and the Audit and Risk Committee members to monitor progress in implementing the recommendations made by the Internal and External Auditors. Members will recall that it was agreed that the College would maintain an Audit Action plan to provide the Audit and Risk Committee members with details of all 'high', 'medium' and 'low' grade audit recommendations raised by either the internal or external auditors.

The purpose of this report is to provide members with the current Audit Action Plan as at in the portal. The Governance Action Plan (GAP) is a separate document, and the actions contained therein are not repeated in the Audit Action Plan. Any actions raised in the Externally Facilitated Effectiveness Review appear in the GAP. In reference to this there are two actions that remain partially completed due to the College awaiting appointment of a Chair and new members. These actions will be concluded over the months ahead and reported through the GAP.

2. Audit Action Plan

[Appendix 1](#) is the Audit Action Plan as at September 2026. The document has been updated to reflect the current position.

[Annex 1](#), attached to this report, provides a list of planned audits for 2026/27 and when they will be reported to the Audit and Risk Committee.

Assuming the Audit Action Plan update as per **Appendix 1** is accepted, the number of recommendations outstanding is as follows:

Grade	May 2024	Aug 2024	Nov 2024	Feb 2025	May 2025	Sept 2025	Nov 2025	Feb 2026	April 2026	Sept 2026
High	0	0	0	0	0	0	0	0	0	0
Medium	1	1	1	1	1	0	1	1	1	1
Low	20	20	12	15	16	7	12	12	13	2
Total	21	21	13	16	17	7	13	13	14	3

There is 1 medium priority action which the College considers now to be completed. Of the 2 remaining low-priority actions, the College considers both of these also to be completed.

As per a request of the Chair of the Audit and Risk Committee, all internal audit reports for 2024/25 and to date, have been reviewed to ensure that any weaknesses listed in the text of these reports is being captured and actioned to ensure that these do not

become future audit recommendations. The Senior Leadership Team have full sight of this list, and this is being worked on as a matter of routine. This process will continue.

3. Resource Implications

The resources implications are mainly in relation to staff time to implement recommendations contained in the Audit Action plan.

4. Impact on Students

There are no negative impacts on students identified as a consequence of anything within this report.

5. Risk and Assurance

The Audit Action plan is an important mechanism used to manage risk and control issues raised through independent audit visits. This provides the Committee with management assurance that recommendations made by auditors are being addressed.

6. Equality

No adverse impacts on people with protected characteristics have been identified as a consequence of this report.

7. Data Protection

There are no new data protection matters arising from the contents of this report.

8. Environmental and Sustainability

There are no new environmental and sustainability matters arising from the contents of this report.

9. Recommendations

Members of the Audit and Risk Committee are recommended to:

- i) note the contents of this report, its appendix and annex; and
- ii) approve the Audit Action Plan as per [Appendix 1](#).

10. Further Information

Members can obtain further information on the contents of this report from Lisa Clark, Assistant Principal Estates, Corporate Planning and Governance - lisaclark@glasgowkelvin.ac.uk or Jeanette Evans, Vice Principal – Resources and Corporate Development/Chief Operating Officer - jevans@glasgowkelvin.ac.uk

Lisa Clark
Glasgow Kelvin College
September 2026

Annex 1

Planned Audits 2026/27

Wbg
Henderson Loggie

Audit Assignment	Scheduled	Date for Reporting to Audit and Risk Committee
Follow-Up Reviews 2025/26	June 2026	15/09/2026 - complete
Payroll	12 October 2026	26/11/2026
Credits Audit	November 2026	26/11/2026
Student Support Funds Audit	November 2026	26/11/2026
Equality, Diversity and Inclusion	01 March 2027	11/05/2027
Sustainability	01 March 2025	11/05/2027
Learning Support & Safeguarding	05 April 2027	11/05/2027
Artificial Intelligence	05 April 2027	11/05/2027
Follow Up Review	07 June 2027	Reported on - AY/27/28 - Sept 2027