

At September 2026

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Audit Report	Audit Reference	Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress	High Priority	Medium Priority	Low Priority	Considered Complete by Owner	Partially Completed
Environmental Sustainability	2023/01	R2: We recommend that the College ensures that all its strategies take cognisance of its sustainability and climate change objectives and ambitions. This will help embed sustainability and carbon management throughout the whole of the College	3	Strategies will be reviewed at next review dates and sustainability embedded as appropriate.	Yes	SLT	~~31 July 2024~~ ~~31 March 2026~~ 31 December 2027	Update as at 15 August 2023 The strategies will be reviewed at each review date and sustainability embedded at that time. Update as at 9 August 2024 The strategies in place at present have various review dates from 2024-2027; each one will be reviewed prior to the end date and sustainability and environmental matters will be embedded at that time. This is an ongoing recommendation and, as such, the revised completion date for this recommendation will require to be December 2027 in line with the current strategies. Update as at 14 July 2025 Our new Principal and CEO has organised a Board of Management Strategy Day on 27 August 2025; all the supporting strategies will thereafter be updated to align accordingly with the strategic direction of the College. Revised completion date: ~~31 July 2024.~~ 31 December 2027 Update as at June 2026 The Board of Management has agreed all sub stratgies and two enabler frameworks i.e. sustainability and digital which are embedded throughout all strategies. Fully implemented.			1	Yes	Yes
Student Support Funds	2025/05	R1 The College should review its process for identifying study costs chargeable to Bursary to ensure that where a student does not enrol, or is not eligible for study costs, the kit cost is recharged to the relevant faculty and not met from the Bursary fund.	2	The College already recharges study costs for students who do not enrol or are not eligible. From 2025–26, this process will be strengthened by first identifying the actual cost per student from course invoices, followed by a mid-year reconciliation and an update of TeQuios so that only actual costs for eligible students are recorded, estimates for non-eligible students are removed, and any non-eligible costs are recharged to faculties. A year-end reconciliation will also be carried out to capture any late or missed costs. This ensures Bursary commitments and faculty recharges are correct, and FES figures are accurate without the need for year-end adjustments.	Yes	Head of Finance	31 July 2026	Update as at August 2026 A Carr, Head of Finance has advised that this action point has been addressed. Henderson Loggie will carry out a follow up review on this matter.		1		Yes	
Cyber Security	2025/26	The College should continue to prioritise and expedite the ongoing infrastructure project, including the migration of servers to Azure and the transfer of backup storage to AWS. Once complete, this will provide encryption of backup data at rest, further strengthening the protection of sensitive and personal information and aligning the College’s backup environment with industry best practice.	3	The College is progressing a planned cloud migration programme which includes the move of backup services to platforms that provide encryption at rest as standard. This will fully address the risk identified and align backup arrangements with recognised good practice. In the interim, existing physical security and access controls continue to mitigate risk. Implementation will be completed as part of the cloud migration programme.	Yes	Head of Digital and IT Operations	1 December 2026	Update as at September 2026 This project has very recently been completed.			1	Yes	