

AYRSHIRE COLLEGE BOARD OF MANAGEMENT MEETING TO BE HELD ON 28 MARCH 2024 AT 4.00 PM

AGENDA

Part A – Welcome, Report and Minutes

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|---|--|--|----------------------|
| 1 | Welcome and Declarations of Interest | | |
| 2 | Apologies | | |
| 3 | Minute of the meeting held on 14 December 2023 | | Paper 1 (FMcQ) (C/P) |
| | • Board of Management Action Tracker | | Paper 1A (FMcQ) (P) |
| 4 | Matters Arising | | |
| 5 | Student Association Report | | Paper 2 (LC/TC) (P) |
| 6 | Chair's Report | | Paper 3 (FMcQ) (P) |
| 7 | Principal's Report | | Paper 4 (AC) (P) |

Part B – For Discussion, Decision or Approval

- | | | | |
|----|--|--|--|
| 8 | 2024-25 Board & Committee Dates | | Paper 5 (HD) (P) |
| 9 | Board Recruitment | | Paper 6 (FMcQ) (R) |
| 10 | 2024-25 Budget Update | | Paper 7 (AR) (R) |
| 11 | Performance Dashboard Q3 | | Link to Dashboard (DD) (R) |
| 12 | Transformational Projects Update | | Paper 8 (ACa/AR/DD) (R) |
| 13 | College Strategic Risk Register | | Paper 9 (AR) (R) |
| 14 | College Estate Update | | Paper 10 (AR) (R) |
| 15 | Mainstreaming Equality and Diversity Annual Report | | Paper 11 (DD) (P) |

Part C – Standing Committee Business: For Review or Approval

- | | | | |
|----|--|--|-------------------|
| 16 | Committee Chairs Reports on 3rd Quarter Committee Meetings | | |
| | • Learning & Teaching Committee 07 March 2024 | | Paper 12 (AS) (P) |
| | • BRIC Committee 12 March 2024 | | Paper 13 (MS) (P) |
| | • Audit & Risk Committee 19 March 2024 | | Paper 14 (SW) (P) |
| 17 | Confirmed Standing Committee Minutes | | |
| | • Learning & Teaching Committee 16 November 2023 | | Paper 15 (P) |
| | • BRIC Committee 21 November 2023 | | Paper 16 (P) |
| | • Audit & Risk Committee 30 November 2023 | | Paper 17 (P) |

Part D – To Receive for Information

- | | | | |
|----|-------------------------------------|--|--------------|
| 18 | Financial Regulations Annual Review | | Paper 18 (P) |
|----|-------------------------------------|--|--------------|

19 **AOCB**

20 **Date of Next Meeting:** Thursday 13 June 2024

*(C/P) Confirmed minutes will be published on the College website; (P) Papers will be published on the College website
(R) Papers will not be published for reasons of commercial sensitivity or for reasons of personal data confidentiality*

**Minute of the Board of Management Meeting
Held by Hybrid Attendance at Kilmarnock Campus and
via Video Conference Using Microsoft Teams
on Tuesday 14 December 2023**

Present:

Fiona McQueen	Chair
Steven Wallace	Vice Chair
Norman Bone	Non-Executive Board Member
Faroque Hussain	Non-Executive Board Member
Sharon Morrow	Non-Executive Board Member
Mike Stewart	Non-Executive Board Member
Matthew Wilson	Non-Executive Board Member
Lisa Keggans	Elected Member, Service/Support Staff
Janette Moore	Elected Member, Curriculum Staff
Tim Chan	Elected Student Vice President
Linda Corbett	Elected Student President
Angela Cox	Principal, Ex-Officio

In attendance:

Chris Boyce	Trade union nominee, EIS- FELA, observer status
Anne Campbell	Vice Principal – Skills and Enterprise
David Davidson	Vice Principal – People, Performance and Transformation
Hilary Denholm	Board Governance Adviser
Alan Ritchie	Vice Principal – Finance & Infrastructure
Angela Scoular	Executive Assistant to the Principal and Chief Executive (Minutes)
Margaret Williamson	Board & Organisation Development Consultant (Observer)

1. Welcome and Declarations of Interest

The Chair welcomed all present to the meeting. The Chair also welcomed as an observer Margaret Williamson, Board and Organisation Development Consultant, attending to aid her preparation for our Board Development Day in January 2024.

There was one declaration of interest received from Matthew Wilson, Non-Executive Board Member, regarding Agenda item 8 (Paper 5) due to his employment with Glasgow Airport.

2. Apologies

Apologies were received from Non-Executive Board Members Gillian Murray, Gordon Neil and Alison Sutherland, and from Unison Board Observer Fiona Wallace

The meeting was confirmed as quorate.

3. Minutes of the Previous Meeting held on 31 October 2023 (Paper 1) (P)

The minutes were approved as a correct record.

Proposed: Mike Stewart

Seconded: Steven Wallace

Board of Management Action & Decision Log (*Paper 1a*) (P)

The Chair highlighted that all three Committees had discussed and had agreed to maintain a four-meeting cycle for AY 24/25, and that a revised meeting schedule would be brought to the March meeting for approval.

4. Matters Arising

There were no outstanding matters arising from the minutes.

5. Student Association Report (*Paper 2*) (P)

T Chan advised that the Student Association had been making progress to strengthen their governance structure by recruiting student officer posts and posts were beginning to be filled. New roles had been added such as an ESOL officer (still to be recruited) and a Men's Officer role which had been filled.

The Board noted:

- With regards to the class ambassador programme, training was complete and there were 295 class ambassadors, 40% of which had completed the online training.
- Two rounds of class ambassador meetings had taken place and the next stage would be for feedback to be shared with teams and this information would also be presented at future committee meetings.
- There was an increase of clubs and community groups available for students to participate in.
- Student Association visibility across the campuses was going well and positive feedback had been received.
- Social media continued to be a key focus and the branding refresh was progressing well and would be featured in Refreshers week.
- With regards to the Student Association Funding Scheme, the fund received 13 applications where 8 applications were successful. The others did not meet the criteria however were being provided with other support. The process would be reviewed and another round would commence in Semester 2.
- The Student Association were working with Charlotte Mitchell on the 16 Days of Action campaign and liaising with Frank Lynch on campus events.
- The College hosted the 'Reclaim the Night' event recently where 40-50 people attended.
- 'Wear It On Your Sleeve' Group – the Student Association are engaging the skills and experience of their new Men's Officer and liaising with teams across the College to look at additional training and drop-in sessions.
- Winter Wellbeing Fayres had taken place across the campuses this week where hot chocolate and warm clothing was available for students.

The Chair thanked T Chan and L Corbett for their update and wished them well in their future activities.

The Board noted the report as presented.

6. Chair's Report (*Paper 3*) (*P*)

The Chair provided an update on activities conducted since the previous Board Meeting on 31 October 2023.

The Board noted:

- A Non-Executive Board Recruitment process had taken place recently and would be discussed further later in the agenda.
- Meetings were scheduled with the three Council Leaders. The Chair had already met with Cllr Douglas Reid, Leader of East Ayrshire Council (EAC) and the other two meetings were to follow. Discussion took place around education and training and the regional economic strategy. EAC appeared to be very supportive of the College and appreciated the challenges that were being faced.
- College Chairs had met recently to discuss how to deliver ministerial requirements and how to best provide leadership moving forward.

The Board noted the report as presented.

7. Principal's Report (*Paper 4*) (*P*)

The Principal updated the Board on activities conducted since the previous Board Meeting on 31 October 2023, and highlighted some key points to the Board.

The Board noted:

- On 5 November, the Minister for HE, FE and Veterans, Graeme Dey, provided a statement to the Scottish Parliament on Post School Education and Skills Reform. The Minister updated MSPs on the Scottish Government's response to the recommendations included in the various reviews published throughout 2023, in particular the Skills Delivery Landscape Review led by James Withers. In doing so, he outlined his view that the education reform agenda is a process as opposed to an event, but that the Scottish Government is genuinely seeking to deliver reform as soon as possible.
- A refresh of the College Vision would start to take place in January with ELT and SLT strategy days planned in the New Year. Twilight online sessions would also be available to Board members in March with final sign off in May and implementation in 2024-25.

The Board noted the report as presented.

10. Annual Report to the Board of Management & Auditor General (*Paper 7*) (*P*)

A Ritchie introduced Paper 7 and referred to Page 3 within the report which summarised that there were no issues to report. The report was presented to the Audit and Risk Committee at their last meeting and the committee were content to approve. A Ritchie highlighted that three recommendations had been identified within the report which would be incorporated within the Audit Rolling Action Plan. One of these recommendations being medium grade and two low grades.

Decision - BOM44-D03: The Board approved the Annual Report to the Board of Management and Auditor General

11. Board of Management Report and Financial Statements 22-23 (Paper 8) (P)

A Ritchie introduced Paper 8 which provided Members with an overview of the College's year end position as at 31 July 2023. The final position per the audited 2022-23 Financial Statements was a deficit of £(3.896)m.

A Ritchie noted that in compiling the Financial Statements, the College had complied with the Scottish Funding Council's Accounts Direction for Scotland's Colleges 2022-23.

Decision - BOM44-D04: The Board approved the Annual Report to the Board of Management and Auditor General.

12. Letter of Representation (Paper 9) (P)

A Ritchie introduced Paper 9 which was provided to Azets in connection with their audit of the financial statements of the College for the year ended 31 July 2023 for the purpose of expressing an opinion as to whether the financial statements gave a true and fair view in accordance with relevant procedures. No exceptional disclosures were identified.

S Wallace took the opportunity to thank L Walker and all the team for their hard work.

A Ritchie noted that the Audited Accounts and Letter of Representation would be sent to F McQueen and A Cox via DocuSign for approval.

Decision - BOM44-D05: The Board approved the Letter of Representation.

13. 2022-23 Health, Safety and Wellbeing, Annual Report (Paper 10) (P)

D Davidson introduced Paper 10 which provided an annual report on the College's performance in relation to health, safety and wellbeing for the period 1 August 2022 to 31 July 2023.

S Morrow raised a query regarding civil action claims and whether they would have a financial risk to the College and what learning procedures were in place. D Davidson advised that there would be no financial risk to the College as the insurance that the College has in place would cover this area. D Davidson added that the outcomes from incident investigations are shared and, thereafter, processes are reviewed and training implemented, as necessary.

With regards to item 3.2 within the report, M Wilson highlighted the recent change to the fire activations procedure and suggested that a change to local arrangements should be included in future reports.

With regards to items 4.1 and 4.2, M Wilson suggested that focussing more on compliance than completion may be beneficial.

With regards to item 9.1, M Wilson noted that a comparison of the staff and student target year on year may be useful to demonstrate whether the College is on target

for 2025. D Davidson confirmed that these figures would be incorporated within the quarterly reports.

Decision - BOM44-D06: The Board approved the 2022-23 Health, Safety and Wellbeing Annual Report.

14. 2022-23 Annual Procurement Report (Paper 11) (P)

A Ritchie introduced Paper 11 which summarised how the College had performed in its procurement activities and on delivery of its Procurement Strategy.

The report was considered by BRIC at their meeting on 21 November who, after review, were content to recommend the Annual Report for consideration and approval by the Board of Management.

A Ritchie added that no concerns had been raised around discussions with the APUC representative and the College looked to be in a positive position.

F McQueen enquired about community benefits and whether the College was getting maximum use of this. A Ritchie noted that the College had some big contracts and continued to push for any local benefits that were available but also trying to tap into national benefits.

Decision - BOM44-D7: The Board approved the 2022-23 Annual Procurement Report.

20. Responsibilities and Standing Orders V12 (Paper 16) (P)

H Denholm introduced Paper 16 and highlighted the alterations and updates:

- Section 2: Inclusion of 2 Trade Union Staff Board Members
- Section 3: Updates to Board & Committee Terms of Reference
- Section 7: Updates to Board Members' Terms and Conditions & Letter of Appointment for Trade Union Staff members

Decision - BOM44-D12: The Board approved the updates to the Responsibilities and Standing Orders.

21. Committee Chairs' Reports on 2nd Quarter Committee Meetings (Papers 09, 10, 11) (P)

The Board received a written report from each Committee Chair outlining a summary of key issues considered by the Standing Committees since the last meeting of the Board.

The confirmed minutes of these meetings will be received by the Board at its next meeting.

The Board noted the report from each Committee Chair.

22. Confirmed Minutes: Standing Committees (Papers 12, 13,14) (P)

The following confirmed Standing Committee Minutes were received by the Board:

- Learning, Teaching & Quality Committee 28 September 2023
- Business, Resources & Infrastructure Committee 03 October 2023
- Audit & Risk Committee 10 October 202

The Board received the above minutes for noting.

23. 2022-23 Annual Complaints Report

This paper had been provided for information.

24. 2022-23 Annual FOI Report

This paper had been provided for information.

25. AOCB

No further items were discussed.

26. Date of Next Meeting: Thursday 28 March at 4pm.

(C/P) Confirmed minutes will be published on College Website; (P) – Paper will be published on the College Website; (R) – Paper is reserved, because it contains data or information of a personal nature, which is restricted by legislation, or because it contains commercially sensitive information, and will not be published on the College Website

Reserved items on next page

Board of Management - Action and Decision Log

Meeting No 45 – 28 March 2024

(Paper 1a)

Meeting Date	Agenda Item	Reference	Details	Action Owner	Due Date	Action / Decision	Open / Complete / Approved / Declined
31/10/23	Performance Dashboard	BOM43: A01	Board Members are requested to access, test and feedback to David Davidson on the performance Dashboard available via the Teams App Power BI	David Davidson /Board Members	14.12.23	Action	Completed
31/10/23	Board & Committee Terms of Reference & 2023/24 Work Plans	BOM43: A02	ARC, LTQC & BRIC Committees are requested to consider the option of reducing the number of meetings by discussing the requirements of workplans for AY24/25, feeding back to the Board for the March meeting.	Committee Chairs	28.03.24	Action	Completed
31/10/23	2023-24 Outcome Agreement & 2022-23 Self-Evaluation Report (Paper 7) (R)	BOM43: A03	A Campbell to bring updated Report to the December Board meeting.	A Campbell	14.12.23	Action	Completed
31/10/23	2023-24 Ayrshire College Risk Register as at Sept 2023	BOM43: A04	Board session on risk to be scheduled.	A Ritchie/ H Denholm	July 24	Action	Complete – to be covered at 16 April 24 Board development session
14.12.23	College Transformation Projects Update	BOM44: D01	The Board approved Ayrshire College Transformation Projects Updates.	NA	NA	Decision	Approved
14.12.23	Audit Committee Chair's Annual Report 2022-23	BOM44: D02	The Board approved the Audit Committee Chair's Annual Report 2022-23.	NA	NA	Decision	Approved
14.12.23	Annual Report to the Board of Management and Auditor General	BOM44: D03	The Board approved the Annual Report to the Board of Management and Auditor General	NA	NA	Decision	Approved
14.12.23	Board of Management Report and Financial Statements 22-23	BOM44: D04	The Board approved the Annual Report to the Board of Management and Auditor General	NA	NA	Decision	Approved
14.12.23	Letter of Representation	BOM44: D05	The Board approved the Letter of Representation.	NA	NA	Decision	Approved
14.12.23	2022-23 Health, Safety and Wellbeing, Annual Report	BOM44: D06	The Board approved the 2022-23 Health, Safety and Wellbeing Annual Report.	NA	NA	Decision	Approved
14.12.23	2022-23 Annual Procurement Report	BOM44: D07	The Board approved the 2022-23 Annual Procurement Report.	NA	NA	Decision	Approved
14.12.23	Voluntary Severance Scheme Proposal	BOM44: D08	The Board approved the Voluntary Severance Scheme Proposal	NA	NA	Decision	Approved

Meeting Date	Agenda Item	Reference	Details	Action Owner	Due Date	Action / Decision	Open / Complete / Approved / Declined
14.12.23	Risk Management Policy and Procedure	BOM44: D09	The Board approved the Risk Management Policy & Procedure	NA	NA	Decision	Approved
14.12.23	Ayrshire College Corporate Risk Register as at December 2023	BOM44: D10	The Board approved Ayrshire College Corporate Risk Register as at December 2023	NA	NA	Decision	Approved
14.12.23	Board Non-Executive Recruitment	BOM44: D11	The Board approved the Board Non-Executive Recruitment proposals for forwarding onto the Scottish Government.	NA	NA	Decision	Approved
14.12.23	Responsibilities and Standing Orders V12	BOM44: D12	The Board approved the updates to the Responsibilities and Standing Orders V12	NA	NA	Decision	Approved

**Board of Management Meeting
28 March 2024**

Strategic Objective	SO1	An inspirational college experience
Reference:	SO2	Embedding diversity and inclusion
<i>(delete as appropriate)</i>	SO5	High performing college underpinned by excellence in stewardship and governance
	SO7	Developing staff and students to enable excellence

Subject/Purpose: Student Association Report

Action Required: To note

Appendices: No
(yes/no)

1. Summary/Key Points

The Student Association team ordinarily consists of two elected officers. The Student President (currently vacant), and Student Vice President, Tim Chan. The Student Association is governed by a Student Executive Committee within which students hold various volunteer officer roles. The work of the Student Association is supported by a Student Association Advisor, and is overseen by the Head of Quality Enhancement, Ann Heron.

2. Proposals and Recommendations

The Student Association intends to produce a Mental Health Agreement by the end of April 2024 and have this approved by NUS – Think Positive and launch the agreement during Mental Health Awareness Week in May.

The Student Association Executive Committee recommends that a member of the Executive Committee attends the Board of Management and Board Committees in place of the vacant Student President position.

3. Associated Risks

None

4. Equality and Diversity Impact Assessment (if applicable)
None

Current Situation

Student President Resignation

The Student Association notes the resignation of Linda Corbett as the Student President upon her successful appointment to the role of Student Association Advisor.

Following consultation with key stakeholders, the Student Association agreed that a by-election may not be a feasible option as any newly elected student would have to leave their course and would not therefore gain their qualification.

It's proposed that a Student Officer from the Student Association Executive Committee could take up duties as a Member of the Board and Board Committees to ensure continued representation of the student voice.

Student Association Governance

Executive Committee Activities

The current Executive Committee have been active and engaged with the Student Association and have been engaged in a variety of activities including supporting campaigns (LGBT+ History Month, 16 Days of Action and upcoming campaigns including for Mental Health and International Women's Day), leading on lunch clubs for LGBT+ students, attendance at the Promoting Positive Behaviour Group and supporting other students.

Executive Committee Meeting(s)

The second Executive Committee Meeting took place in early February where a presentation on equalities was delivered by Charlotte Mitchell, Equality, Diversity and Performance Lead.

The Committee were advised of the resignation of Linda Corbett upon her successful appointment to the post of Student Association Advisor.

It was noted that Tim Chan will now chair the Student Executive Committee Meetings.

Student Voice and Engagement activities

Class Ambassadors

Meetings

The Student Association has continued the monthly meetings for the Class Ambassador network, one on each campus and an additional online meeting. Attendance was low for January, however this was attributed to it being the end of Semester one and attendance for February was significantly higher.

The Student Association has supported a number of new Class Ambassadors into the programme more recently, some of whom are just joining the college.

Feedback

The Student Association collects feedback from the Class Ambassadors network covering two main areas which are campus wide issues and In-Class feedback. During

the meetings information, guidance and support is given where required to encourage Class Ambassadors to take appropriate actions that would support their class.

The feedback is collated in a monthly Summary Note which is then shared with the Class Ambassadors, Curriculum Managers and Heads of Service.

The feedback is reviewed and assessed for trends or common themes. The Student Association noted the following trends/common themes:

- Students will additional learning support needs experienced delay in the implementation of the Personal Learning and Support Plans (PLSP), however students noted that it was very good once it was in place
- A small number of Class Ambassadors felt there is an element of teaching staff requiring additional training, support and confidence building to be able to support students with additional needs in the classroom
- Students would like more say on the food choices available at the refectories
- IT equipment at the Ayr Campus remains an issue, with many students reporting that they are completing work on their phones
- Scheduling of assessments can cause significant challenges for students in relation to workloads e.g. one Class Ambassador noted that they had approximately 4 assessments in a one-week period
- Many Class Ambassadors noted that they would like to see more detail around information being relayed regarding what to expect for the year ahead
- Some Class Ambassadors (and other students) have noted disappointment around the removal of HND courses without consultation, meaning some students no longer have a progression route within Ayrshire College
- Timetabling has meant some students have not had a class-room to use and/or have had large gaps between classes
- Student behaviour remains an issue, many Class Ambassadors report that their classes aren't happy with the amount of vaping/smoking taking place in inappropriate areas of the college

POSITIVES

The Student Association also regularly asks Class Ambassadors for positive feedback and this has included the high quality of teaching delivered by lecturers, that the Personal Learning and Support Plans are excellent once they are in place, most felt that they could seek support and assistance from their lecturers for a variety of issues and some reporting on the additional support for issues from the wider college and how good this was and this included one to one issues, class issues and help with the cost of living.

Class Ambassador – Mid Year Review

The Student Association has undertaken a mid-year evaluation of the Class Ambassador Programme via a survey. There were 55 respondents which constitutes a response rate of 18.5%. The results have largely been positive including the following areas:

Training – the online module was largely deemed easy to use (87.5% said yes, 1.8% said no and 10.7% didn't complete it) and the follow up Zoom session was also largely deemed easy to use (78.6% said yes, 8.9% said no and 12.5% didn't complete it).

The anecdotal comments were very positive also with many advising the training was suitable, had good content and prepared Class Ambassadors well.

We also focussed on how Class Ambassadors felt about their ability to influence their curriculum area. 65% said they felt they could influence their curriculum area, however 35% said no or that they weren't sure. We furthered this by asking about what engagement Class Ambassadors have had from their Curriculum Managers and we note that 27% of Ambassadors said they hadn't heard anything from them at all. We view this as an area of development for Ayrshire College moving forward.

Student Association Events, Campaigns and Activities

Student Clubs, Societies and Drop Ins

The Student Association clubs, groups and societies are all largely active and students, and in some instances, staff are engaging well with the groups.

We continue to promote the variety we have available and keep each group under review.

Of note, is the new Deaf Community Lunch Club, a new LGBT+ Lunch Club in both Kilmarnock and Ayr and the 2nd round of Battle for Scotland. There is now also a new Photographic Society which is hosted on Facebook. We have also been supporting the new Active Campus Co-ordinator with physical activity groups.

ReFreshers 2024

At the very end of January we hosted the annual ReFreshers events across each campus. The events were highly successful, and we'd like to thank our colleagues in the college and our external partners for their support with these events.

NUS Scotland Visit to Kilmarnock Campus

The Student Association hosted the President of NUS Scotland, Ellie Gomersall and her colleague Olaf Stando in the Open Space at the Kilmarnock Campus on the 8th of February. Students engaged in a workshop talking about some of the issues facing students nationally and giving their feedback on what they'd like to see in the future for students.

Wear It On Your Sleeve – Men's Mental Health

Wear It On Your Sleeve is continuing to slowly grow in membership and is now supported by our Student Association Men's Officer who has mental health training. The Men's Officer has also started a Men's Talking Group on the Kilwinning Campus.

Campaigns

February was LGBT+ History month and we supported this through a sustained social media campaign, displays outside each of the Student Association Offices about prominent LGBT+ Figures from history, student communications and posts to our LGBT+ Community on Teams. We also made resources available to students and were delighted to be able to offer pronoun badges.

Promoting Positive Behaviour

In response to student feedback from the early engagement survey, the Student Association are now members of the Ayrshire College Promoting Positive Behaviour Group. The Group aims to look at the areas of the college where staff and students feel unsatisfied including in-class behaviours, vaping/smoking at inappropriate locations and general respectful conduct. The Student Association's Accessibility Officer is also a member of the group and is offering a direct link to the student voice.

Student Association Visibility

The Student Association is continuing its visibility activities including social media, student emails, teams communications, events, campaigns and class visits.

The Student Association now also has new Brand Guidelines which allow for a more cohesive look to our promotional materials such as posters and flyers. The Student Association would like to extend their thanks to the Marketing Team for their invaluable input to this.

Whilst it's difficult to track the impact of our visibility activities (outwith social media) we do note an increase in students dropping in to the offices to speak with the team, and increased communications and queries through email and teams.

Future Activity

Brit Challenge including S-Word Campaign

The Brit Challenge aims to improve the mental health and wellbeing for students across Scotland through a variety of challenges and activities. The Student Association are working in collaboration with a variety of college departments to bring this to life for our students. This will include:

- The S Word Campaign which will focus on Pathways for Hope and aims to tackle the stigma around suicide and suicide ideation whilst ensuring Ayrshire College students have access to the resources they need. The Student Association will be taking part in this with a stall, which will include the attendance of our Men's Officer and LGBT+ Officers.
- An Open Chess Tournament will also be held for students by the Student Association. Students from any campus may compete with free entry. The Tournament will be managed by both Vice Student President Tim Chan and Chess Host Derren MacDonald. The aim will be to offer opportunities for community, hobby time and fun.
- Physical Activities will also be on offer through the new Active Campus Co-ordinator and the Student Association will support promotion of these.
- The Photography Society will be set some outdoor photography challenges as a way to encourage engagement with hobbies and getting outdoors.

The Student Association will be hosting its second Drag Show, with the help of the LGBT+ Officers Kieran Quinn and Amanda-Louise Woods. This will act as an opportunity to bring the LGBT+ community together and allow students to demonstrate their creativity and passion and will be a celebration to finalise LGBT+ History Month.

Students will be encouraged to register to vote through the Student Association Turn Up stalls being run in collaboration with NUS Scotland. Students will be able to learn about the importance of being registered to vote, how to get free ID and a whiteboard will be available for students to note down what they'd like to see in the future.

Conclusion

The Student Association will continue to work on a variety of projects and activities that will aim to increase the visibility of the association, foster engagement with students and work cross-departmentally to ensure continued collaborative working.

Tim Chan
Student Vice President
16 February 2024

Publication

This paper will be published on the College website

Board Of Management meeting**28 March 2024**

Strategic Objective	SO1 An inspirational college experience
Reference:	SO4 Working with partners and businesses.
	SO7 Developing staff and students to enable excellence.
Subject/Purpose:	The purpose of this report is to update Board Members on activities carried out by the Chair since the 14 December College Board meeting.
Action Required:	To Note
Appendices:	No

1. Summary/Key Points

Whilst it is generally recognised that Colleges are the powerhouses of Scotland's economy, there is no doubt that the educational reforms needed to deliver this in the future partnered with financial constraints present a very challenging context for Ayrshire College to meet its objectives.

2. Strategic Issues

The context of delivering high quality education to our students means that the Board must take cognisance of the changing environment for the College and be responsive to the requirements of the Ayrshire economy as well as the needs of our students.

3. Stakeholder Engagement

I continue to meet with our stakeholders and partners, by way of ongoing dialogue. Whilst there are opportunities for improved working relationships, the feedback I am receiving is very positive with regards to Ayrshire College provision and relationships.

4. Other Engagements/Future activities

I was delighted to be able to attend the following events, the internal College meetings showcased the significant achievements of our students and our staff.

- a. MP & MSP meetings; the annual programme of meetings ongoing.
- b. Chair & Principals lunch meeting, Salt & Barrell Restaurant.
- c. Colleges Scotland Audit and Risk Assurance Committee
- d. 6-month reviews – Principal & Chief Executive plus Board Governance Adviser
- e. All Chairs Group Colleges Scotland

- f. Ministerial Meeting with Chairs and Principals' 30 January 2024
- g. College 10th Anniversary Dinner
- h. Open University – Jane Grant – working together with strategic intent for undergraduates to help meet government targets
- i. Skills Led Regions Sector Workshops
- j. Board Vision online sessions 20th & 22nd February
- k. Women in Leadership Lunch 8th March

Future activities

- Board External Review Meeting with CDN 15 April
- Board Strategy Day 16 April
- Colleges Scotland Conference, City of Glasgow College 24 April 2024
- Summit with South Ayrshire Council to consider how through our strategic relationship Ayrshire College can support SAC by:
 - ❖ Supporting young people and adult returners into employment – in particular those where there are difficulties in recruitment and retention- such as health and social care
 - ❖ Supporting economic growth by providing bespoke upskilling and reskilling opportunities that help businesses grow and adopt innovative practice.
 - ❖ Supporting access to graduate level education by developing pathways into university study and helping young people to remain in SA to live and work
 - ❖ Exploring and determining new areas of collaboration
 - ❖ Continue to be a key partner in enabling the Prestwick cluster to realise its economic potential

5. Our Governance

a. Board and Committee Membership and Recruitment

We congratulate Linda Corbett on her new role as Student Association Adviser, whose contribution in this area will continue to support Ayrshire College students which is in all our interests. We are sorry to lose Linda as a Board member as she brought a vibrancy to the role of Student President and Board member colleagues valued your contribution. To ensure the student voice is still represented at Board level, we welcome Amanda-Louise Woods who will be joining us for the last two Board meetings (and LTQC) of AY23/24.

Board Member Recruitment commenced in January to replace two expected leavers in July. Many thanks to the Search & Nomination Committee members, plus our External Independent Member, Jane McKie, for their assistance with the latest recruitment campaign. A fresh campaign will hopefully result in nominations being brought to the June Board meeting.

I would like to thank Steven Wallace, Vice Chair of the Board, who will be leaving us 31 July, for his support and contribution to the Board since 2018.

I would also like to thank Mike Stewart, Senior Independent Member, who will also be leaving us 31 July, for all his support and contribution to the Board since 2019.

The new Vice Chair & Senior Independent Member will be announced at the June Board meeting following the nominations process.

There are also two members due for re-election from 31 July 2024 following the completion of their first four years:

- Matthew Wilson, Non-Executive Board Member
- Janette Moore Staff Board Member - Curriculum

A re-election proposal of the Non-Executive Board Member is incorporated into the Board recruitment paper submitted for approval to the Board meeting, plus a Staff Board Member - Curriculum election process is planned for May 2024.

b. Board Member Development

Board members participated in a High Stakes workshop in January, run by the College Development Network. The material covered will help prepare us to be a more resilient Board in the coming months and years and that can only benefit our students and the Ayrshire economy.

Board Members are reminded to ensure that they have completed mandatory CDN induction. Opportunities for further development are also published on the CDN website [CDN Governance Hub](#). Please advise the Board Management Office of your attendance at any learning that you complete as a representative of the Ayrshire College Board – this information can then be included in your development record. This includes learning via the Staff Learning Portal, and the LinkedIn Learning Account Licences.

New information continues to be shared in the “Board members Knowledge & Development Bank” Teams page.

6. External Effectiveness review

A planning meeting took place for the next External Effectiveness review by the College Development Network and a timetable for activities will be shared shortly.

7. Trade Union Nominees on Boards

We had already welcomed as an observer the EIS-FELA representative, Chris Boyce at our Board Meetings. However, we are now in a position to fully implement a trade union nominee as a Board member as Chris has been formally elected via his Union body and we are asking the Board today for formal ratification within the Recruitment paper.

We currently have no local Unison representative for the College.

8. Our Communications

Board members continue to receive Ayrshire College All Staff Emails, with the Board Governance Adviser issuing any additional specific communications regarding development opportunities and meetings as required.

The Student Vice President will also forward to the Board Governance Adviser selected specific communications for sharing with Board members.

9. Current Situation/Assessment

N/A

10. Proposals and Recommendations

No further proposals are included within this paper

11. Risks

N/A

12. Resource Implications

No further resource implications require to be noted.

13. Equality and Diversity Impact Assessment

An impact assessment is not applicable given the subject of this paper.

14. Sustainability

N/A

15. Consultation/Input

No formal consultation is required given the subject of this paper.

Fiona McQueen
Chair, Board of Management
19 March 2024

This paper will be published on the College website.

COMMITTEE	DATE	TIME	CAMPUS (rotation)	PAPERS FOR CIRCULATION
Board Development Session 1				
Learning, Teaching & Quality Committee	Tuesday 03 September 2024	1:30-5pm	TBA	N/A
Business, Resources & Infrastructure Committee	Thursday 12 September 2024	4-6PM	Hybrid – Kilmarnock Campus/Teams	05.09.24
Audit & Risk Committee	Tuesday 17 September 2024	4-6PM	Hybrid – Kilwinning Campus/Teams	10.09.24
Board of Management Meeting	Tuesday 24 September 2024	4-6PM	Hybrid – AYR DP Campus/Teams	17.09.24
	Thursday 03 October 2024	4-6PM	Hybrid – Kilmarnock Campus/Teams	26.09.24
Learning, Teaching & Quality Committee	Thursday 28 November 2024	4-6PM	Hybrid – Kilmarnock Campus/Teams	21.11.24
Business, Resources & Infrastructure Committee	Tuesday 03 December 2024	4-6PM	Hybrid – Kilmarnock Campus/Teams	26.11.24
Audit & Risk Committee	Tuesday 10 December 2024	4-6PM	Hybrid – Kilmarnock Campus/Teams	03.12.24
Board of Management Meeting	Thursday 19 December 2024	4-6PM	Hybrid – Kilmarnock Campus/Teams	12.12.24
Board Development Session 2				
Learning, Teaching & Quality Committee	Thursday 30 January 2025	9am-5pm	TBA	N/A
Business, Resources & Infrastructure Committee	Thursday 6 March 2025	4-6PM	Hybrid – Kilmarnock Campus/Teams	27.02.25
Audit & Risk Committee	Tuesday 11 March 2025	4-6PM	Hybrid – AYR DP Campus/Teams	04.03.25
Board of Management Meeting	Tuesday 18 March 2025	4-6PM	Hybrid – Kilmarnock Campus/Teams	11.03.25
	Thursday 27 March 2025	4-6PM	Hybrid – Kilmarnock Campus/Teams	20.03.25
Board Strategy Session				
Learning, Teaching & Quality Committee	Tuesday 29 April 2025	9am-5pm	TBA – AYR DP Campus	N/A
Business, Resources & Infrastructure Committee	Thursday 29 May 2025	4-6PM	Hybrid – Kilwinning Campus/Teams	22.05.25
Audit & Risk Committee	Tuesday 05 June 2025	4-6PM	Hybrid – Kilmarnock Campus/Teams	29.05.25
Board of Management Meeting	Tuesday 10 June 2025	4-6PM	Hybrid – Kilmarnock Campus/Teams	03.06.25
	Thursday 19 June 2025	4-6PM	Hybrid – Kilmarnock Campus/Teams	12.06.25

Board of Management**28 March 2024**

Strategic Objective Reference:	SO1 An inspirational college experience SO2 Embedding diversity and inclusion SO3 Embedding a culture of open leadership and empowerment SO4 Working with partners and businesses SO7 Developing staff and students to enable excellence
Subject:	Mainstreaming Equality and Equality Outcomes (2021-2025) – Annual Progress Report February 2024.
Purpose:	To present an annual report on the College's performance in relation to Mainstreaming Equality and the current Equality Outcomes.
Action Required:	Members of the Board of Management are asked to consider the report for approval.
Appendices:	Yes

1. Background

The Equality Act 2010 and Public Sector Equality Duty (PSED) requires that public bodies publish a report every two years on progress made in relation to mainstreaming equality and embedding identified equality outcomes.

The College took the decision to introduce an annual report on mainstreaming equality and progress in relation to its equality outcomes, to ensure a consistent and ongoing focus on embedding equality and inclusion.

In January 2023, the Scottish Funding Council (SFC) published a set of National Equality Outcomes (NEOs) for colleges and universities to consider, which will be fully aligned with the College's own Equality Outcomes by April 2025.

The Mainstreaming Equality and Equality Outcomes (2021-2025) – Annual Progress Report February 2024 is attached as Paper 11(a).

2. Current Situation/Assessment

The purpose of the report is to provide an annual update on how the College continues to build on its many strengths and achievements as highlighted in the April 2023 [Mainstreaming Equality 2021 – 2023 and Equality Outcomes 2021-2025 Report](#).

The College is continuing to work towards achieving the four Equality Outcomes which were published for the reporting period 2021-2025, to ensure that there are improvements in both the learning and teaching and employment experiences for those beset by inequality, based on protected characteristic(s).

The report provides a summary of progress towards delivering on our Equality Outcomes 2021-2025 and on mainstreaming Equality across the College.

3. Proposals and Recommendations

The Progress Report is submitted to the Board of Management for consideration and approval.

The report was considered by BRIC on 12 March 2023 and recommended to the Board of Management for approval.

4. Risks

The College recognises the importance of the diversity of its students, staff, and the communities it serves, and ensuring that equality is at the heart of every decision.

Supporting and enabling a positive culture which gives the highest priority to mainstreaming equality and achieving the equality outcomes is essential for the ongoing success and sustainability of the College.

David Davidson
Vice Principal
People, Performance and Transformation
18 March 2024

(Charlotte Mitchell, Equality and Diversity Performance Lead)

*This paper will be published on the College website



(Paper 11(a))

Mainstreaming Equality and Equality Outcomes 2021 – 2025

Progress Report February 2024



In this progress report:

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4. Equality Outcomes	14
Summary And Conclusions	18

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Email: marketing@ayrshire.ac.uk
www.ayrshire.ac.uk
[social media links]

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Introduction

Ayrshire College recognises the importance of the diversity of its students, staff, the community it serves and those we wish to attract. Ensuring that equality is at the heart of everything we do, taking into account the effects of intersectionality and factors, such as the long-term impact of the Covid pandemic, the cost-of-living crisis, the effect of adverse childhood experiences and deprivation, we continually strive to eliminate all forms of discrimination and support an inclusive culture which extends beyond the College bounds.

The purpose of this report is to provide an annual update on how the College continues to build on its many strengths and achievements as highlighted in the April 2023 [Mainstreaming Equality 2021 – 2023 and Equality Outcomes 2021-2025 Report](#).

The April 2023 report set out the College's progress in meeting the requirements of the Public Sector Equality Duty (PSED). The PSED was created under section 149 of the Equality Act 2010 in Scotland. All public sector bodies, including the College, are legally obliged to meet the general equality duty.

In addition to the general duty, specific duties require the College to publish a report on the progress it has made on integrating the general equality duty into the exercise of its functions to better perform that duty.

In January 2023, the Scottish Funding Council (SFC) published a set of National Equality Outcomes (NEOs) for colleges and universities to consider, which will be fully aligned with the College's own Equality Outcomes by April 2025.

We continue to work towards achieving the four College Equality Outcomes which we published for the reporting period 2021-2025, to ensure that we improve the learning and employment experience for those beset by inequality based on protected characteristic(s).

This report provides a summary of progress towards delivering on our Equality Outcomes 2021-2025 and on mainstreaming Equality across the College.

1. Our People

It is important that our workforce reflects the diversity of our local communities therefore, improving workforce diversity continues to be a key priority. By improving diversity, we benefit from a more creative and innovative workforce, encouraging everyone to use their diverse perspectives and talents, contributing to the success of the College.

Improving Workforce Diversity

In April 2023, the College reported that previously identified challenges regarding its workforce diversity had persisted.

These include:

- An ageing workforce with the highest representation continuing to be from the 41-55 age group and the lowest representation from the 16-25 years
- A low representation from minority groups in relation to; disability; ethnicity; religion or belief; and sexual orientation
- A clustering of male and female staff in traditionally gendered occupations and roles

Whilst these challenges persist, the College is committed to taking clear action and has demonstrated an improvement in terms of attracting increasingly diverse candidates for job roles at application stage.

The college made a commitment to tackle this priority by examining the employee journey, looking at staff recruitment, staff development and the exit process, embedding equality-based questions in the exit interview.

Whilst actions outlined in **Equality Outcome 2** have a student focus, it is acknowledged that by achieving these, there will be an impact on workforce diversity in that striving to create gender balance within all courses, will reflect positively in the workforce of the future.

Ten Months in Numbers – Ayrshire College Staff [Infographic]

Ayrshire College Staff 765

60% work full time

8.4% part-time staff are male

1.3% staff aged 16-26 years, maintaining the increase reported in April 2023

7% of staff with a disability or long-term health condition, maintaining the increase reported in April 2023

Applications to Join Ayrshire College Workforce

Reducing number of Prefer not to say for Lesbian, Gay and Bisexual applicants at 3.6%

Total of 4.9% of BAME applicants

Total of 4.4% of non-Christian faith applicants

Total of 10.3% of applicants declaring a disability or long term health condition

Steps Being Taken to Improve Workforce Diversity

[Side quote] 'By improving diversity we benefit from a more creative and innovative workforce, encouraging everyone to use their diverse perspectives and talents which contributes to the success of the College'.

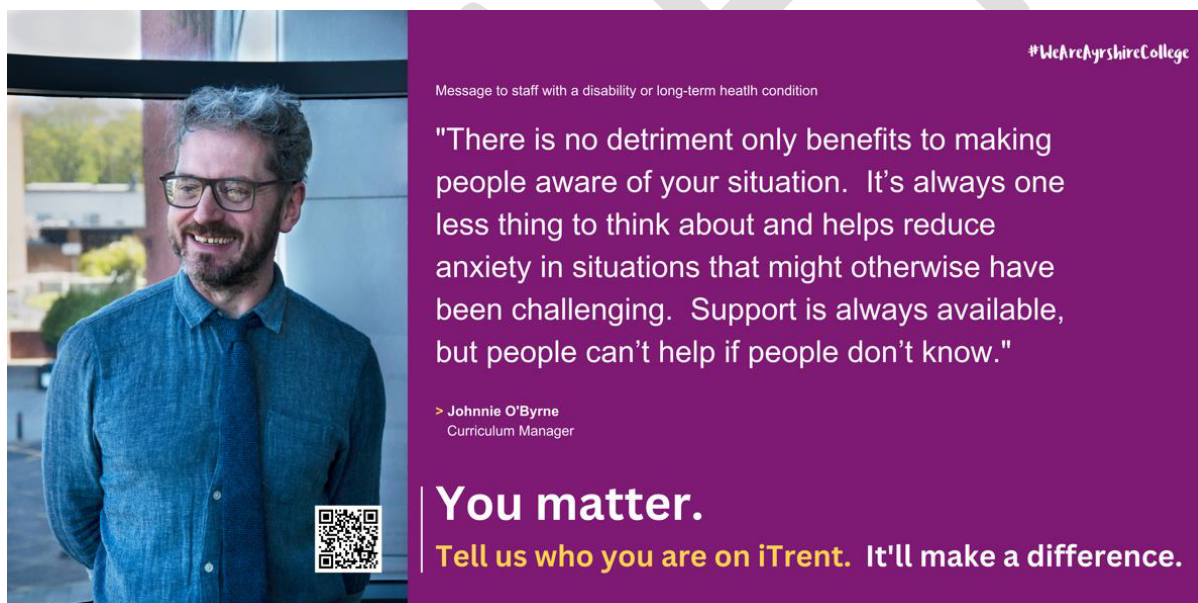
The College recognises that a series of sustained, inter-related actions are required to bring about its ambitions with regards to workforce diversity.

#WeAreAyrshireCollege

"We Are Ayrshire College" is an ongoing College initiative to celebrate the diversity of the College's students and staff to promote inclusion. 'If I can see me, I can be me' underpins this initiative, which aims to share the stories and experiences of students and staff. Those experiences are being shared on the College's website with the ambition to launch a series of staff photo posters around campuses with a QR code linking to the website.

The website can be accessed on the link here:

<https://www1.ayrshire.ac.uk/blog/2022/weareayrshirecollege/>



#WeAreAyrshireCollege

Message to staff with a disability or long-term health condition

"There is no detriment only benefits to making people aware of your situation. It's always one less thing to think about and helps reduce anxiety in situations that might otherwise have been challenging. Support is always available, but people can't help if people don't know."

> Johnnie O'Byrne
Curriculum Manager

You matter.
Tell us who you are on iTrent. It'll make a difference.

Hiring Manager Toolkit

The Hiring Manager Toolkit was launched in January 2021 as a training tool to support College line managers in carrying out their role and functions within the recruitment cycle. The training sets out guidance on vacancy request, advertising, shortlisting, selection, offer and pre-employment (onboarding). Specific focus is given to legal and discrimination issues to ensure that line managers have a detailed understanding of their duties and responsibilities.

The toolkit also includes unconscious bias e-learning to enable managers to recognise and challenge their own bias and assumptions, particularly within the context of recruitment and selection.

Since it was introduced, 90 staff members have completed the Hiring Managers Toolkit.

Growing Leaders Framework (Aspire)

In 2022 the Aspire programme was introduced as part of the Growing Leaders Framework to enable the aspirations of the Ayrshire College Statement of Ambition 2030 and Refresh and Renew Plan 2021-24. The aim of the programme is to develop the skill set of staff who aspire to succeed in leadership roles across the College.

The programme adopts a pioneering and unique learning process, providing opportunities for our people to exercise leadership in a strategic context. Without this practical exposure to management, it can be difficult for those aspiring to be in more senior roles to demonstrate the required capability.

The programmes focus includes leadership capabilities, manager resources, mentor toolkit, candidate resources, tailored workshops, project briefs/toolkit, with equality and diversity being delivered as a workshop topic as well as being embedded throughout the programme.

The first cohort of Aspire Candidates completed the programme in 2023. There were 10 candidates with a 7/3 female/male split. Five of the candidates (4 female/1 male) have moved into promoted Team Leader roles and two (females) of the four, have subsequently moved into management positions.

SUSE Scotland Assessment

The Scottish Union of Supported Employment (SUSE) is the national representative body for supported employment providers, supporting workplaces in ensuring that disabled people and those with long term health conditions, have the opportunity to experience working life. The College is working with SUSE Scotland to conduct a user experience employer assessment for accessibility. The assessment will take place in March 2024 and will consider both the physical environment and key college processes, including the recruitment cycle.

Progress Being Made

The College is making progress towards improving its workforce diversity, attracting applications from a more diverse pool of candidates and there is a steady increase in staff members who are declaring a disability.

This work needs to be approached with the acknowledgement that inequality extends beyond the key protected characteristics and is further exacerbated by income, wealth, living standards, health, education, labour market participation and life chances.

As an employer Ayrshire College is committed to advancing equality of opportunity, fostering good relations and eliminating unlawful discrimination. We

are committed to having a work environment where all employees are treated as individuals and with dignity and respect.

Moving forward, the College will continue to monitor the challenges relating to age, disability, race and sexual orientation with the aim of future actions being informed by this information.

2. Equal Pay

In April 2023, the college reported a gender pay gap between male and female staff as follows:

- a mean gender pay gap of 11.59% (full-time) and 11.70% (part-time).
- a median gender gap of 26.77% (full-time) and 16.07% (part-time).

In our 2023 report, we reaffirmed our commitment to the principle that pay should be awarded equitably and fairly to all staff, regardless of age, disability, gender identity, marital status, pregnancy and maternity, race, religion or belief, sex or sexual orientation, whilst acknowledging the further exacerbating factors of intersectionality and persistent societal inequality.

We acknowledge that occupational segregation exists within the College and are committed to eradicating pay bias. As well as demonstrating this commitment primarily in our Strategic Ambitions and through our Equality Outcomes, we have set out priority actions to address these issues in order to improve our current gender pay gap.

[side note] To view the Colleges equal pay statement. Visit https://www1.ayrshire.ac.uk/media/9188/ayrshire-college-equality-report-2021-25-accessible_compressed.pdf

[Quote:] “The gender pay gap is complex and is symptomatic of gender inequality. It is for this reason the College has long taken a whole-College approach to gender equality.”

The College is investing in its people through the implementation of its Growing Leaders Framework and the offering of funded accreditation as well as supporting where possible, opportunities to work flexibly.

Evolve Leadership Development Programme

In March 2023 we consulted with staff on our future College requirements. One of the key focus areas identified is to embed outstanding leadership at every level of the organisation. Leadership that is positively impactful and building upon the examples of good practice to realise our potential as a high performing organisation.

Evidence supports that clearly defined leadership competencies, underpinned by a comprehensive programme of development, is central to helping to achieving this.

We developed the Ayrshire College Leadership Competency Framework and associated Evolve Leadership Development Programme. The Evolve Leadership Programme is for established leaders and managers and sits within

our Growing Leaders Academy, alongside our Aspire Growing Leaders Programme for emerging leaders. The programme is designed around 3 new leadership competences; Engages & Inspires Others, Grows People & Teams and Embraces Collaboration. As with the Aspire programme for budding leaders, equality and diversity are themes which are embedded into the programme and in addition to this, there is a workshop dedicated to Equality Impact Assessment.

Flexible Working Requests

Between April 2023 and January 2024, mirroring the previous reporting period, the College received 9 flexible working requests. All requests were made by female college staff with 44% of these related to childcare/dependants/caring responsibilities. All nine applications were approved.

3. Mainstreaming Equality

To mainstream equality is to embed equality into the everyday functions, activities and processes of the College to ensure that we can demonstrate that we are meeting the three needs of the general duty under our Public Sector Equality Duty:

- Eliminating unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010.
- Advancing equality of opportunity between people from different protected characteristic groups.
- Fostering good relations between people from different protected characteristic groups, tackling prejudice and promoting understanding between people from different groups.

In this way, equality becomes part of the fabric of 'who we are' as an organisation; that the value placed on inclusion and diversity are more than just words and instead is a way of being, with equality rooted in our day-to-day work.

Mainstreaming equality enables the College to continue to improve the experience of students and staff and contribute meaningfully to the inclusion and wellbeing of the communities it serves.

In April 2023 we assessed the College to be making good progress in mainstreaming equality and continue to strengthen our efforts for the betterment of our students and staff across all protected characteristics. We continue to work towards the six mainstreaming focus areas we set ourselves in 2021:

1. Strategic vision, approach and governance arrangements
2. Curriculum content and/or design
3. Raising awareness
4. Supporting student success
5. Supporting staff success
6. Partnership working

At that time the College also introduced mainstreaming themes to further progress and monitor specific equality needs. The Colleges three mainstreaming themes are:

- Equally Safe – Gender Based Violence (GBV)
- Student participation in the feedback process
- Female staff progression

To view the progress reported at that time, in mainstreaming equality against the three focus areas and College's themes, visit:

[[LINK TO APRIL 2023 REPORT](#)]

Progress Being Made to Mainstream Equality

Strategic Vision, Approach and Governance

[[LINK TO STATEMENT OF AMBITION](#)]

The College positioned equality and inclusion as a key ambition in its Statement of Ambition 2030 and as a strategic objective in its Refresh and Renew Plan 2021-2024. The College has implemented its new College Operating and Enhancement Plan (COEP) and Team Operating and Enhancement Plan (TOEP) process to enable continued success, through which teams are asked to align and map their objectives to the current College Equality Outcomes.

In addition to this strategic commitment to equality and inclusion, a member of the Senior Leadership Team (SLT) takes on the role of Equality Champion during meetings, and the Values, Inclusion, Equality and Wellbeing Group (VIEW) steering group oversees five operational sub-groups.

A review of the Equality Impact Assessment (EqIA) process has been carried out, with a focus on streamlining the process using digital tools to further support and embed the practice at all management levels. EQIAs are completed for all Board and Committee papers, where required, as well as for all policy, decisions and changes across the College, in accordance with our responsibilities under the Public Sector Equality Duty. EqIA training will be rolled out through the Evolve programme and an e-learning module will be available through the staff learning portal.

The College now has a dedicated counselling room on each campus and students and staff also have access to a contemplation/wellbeing/prayer room.

Following on from the launch of the Menopause Policy, the College has established a Menopause Action group which facilitates a Menopause Support Group for Staff and Menopause Champions who are trained to support and signpost students and staff.

Curriculum Content and/or Design

In April 2023, the College shared several key highlights and examples of good practice to emphasise ways in which equality is being embedded in curriculum content and/or design, moving the College further towards realising a key College ambition. Ongoing success of award winning initiatives such as 'Passing Positivity' and 'Rockpool Podcasts' as well as partnership initiatives with Ayrshire Sportsability and Connecting Communities are examples of how the College is exploring new ways of delivering learning and teaching which

fosters inclusion and equality of opportunity. The innovative “Essential Radio” was highlighted for its aims of supporting students’ essential skills, including oral presentation, literacy development, ICT and numeracy skills through real-life, practical experience.

[QUOTE] ‘Essential Radio is embedded within Curriculum delivery and enriches the learning and teaching experience for students.’

Supporting Staff Success

The inclusion and wellbeing of staff remains a college priority. Staff are continuing to engage positively with available support such as MCL Medics, employee assistance service, the Menopause Support Group, Staff Wellbeing Teams Page, as well as various Wellbeing initiatives throughout the year such as walking challenges and the BRIT Challenge.

Following a hybrid working pilot from March 2022-June 2023, and an extensive staff consultation, staff have been supported with the transition to hybrid working, where appropriate. The approach to hybrid working recognises that there are benefits to working in this way, where roles permit.

The Equality Matters section of the Staff Learning Portal is continuing to enable staff to enhance and develop their skills, knowledge and understanding across all the protected characteristics, as well as other key topics of importance, such as sexual harassment, domestic abuse and allyship. The College introduced a ‘Commitment to LGBT+ Inclusion’ digital badge and lanyard pin badge for those who complete the e-learning modules in relation to gender reassignment and sexual orientation with 81 members of staff receiving this through the completion of the LGBT Youth Scotland E-Learning Module.

[Add in the Inclusion badge to border]

Good Practice Example:

Ayrshire Equality Network LGBT+ Conversation Café Events

In June 2023, the Ayrshire Equality Network, led by Ayrshire College, delivered on a series of LGBT+ Conversation Cafes. There was a conversation café hosted in each local authority area with cafes taking place in Irvine Royal Academy, Ayrshire College, Kilmarnock Campus and UWS, Ayr Campus. A total of 63 people took part in the cafes, this number was made up of members of the LGBT+ community, allies and service providers.

The purpose of the cafes was to consult with the LGBT+ Community and its allies on a set of discussion questions regarding the LGBT+ experience in relation to LGBT+ support in Ayrshire, health and wellbeing, and safety.

Participants reported that safety was an issue and whilst there are clubs available, many LGBT+ people are reluctant to go out after dark to travel to these, for fear of their safety.

The Ayrshire Equality network is looking at data collected with the view to developing a set of joint actions to support the strengthening and accessibility

of LGBT+ networks with the aim of reducing isolation by improving access to LGBT+ services and social opportunities.

Good Practice Example:

Gender Leadership Secondary School Pan Ayrshire Event

Ayrshire College is committed to ensuring that everyone has the opportunity, no matter their gender, to pursue a course and career of their choice.

In June 2023, we invited our local secondary schools to help us with this by challenging the gender stereotypes which still exist and influence young people's decisions about their subject choices and career progression.

We invited 60 children from each secondary school in Ayrshire (1152 in total) to attend a two-day taster event, where the pupils had the opportunity to take part in a range of curriculum activities that showcased the opportunities available at the College .

Prior to their visit, the College provided schools with a class activity which focused on removing stereotypical career pathway assumptions dependent on individual gender identity. This session included examples and student testimonial videos from across the College, to break down misconceptions relating to gender roles.

Students were then timetabled to attend sessions across the following curriculum areas; care, computing, creative, early years, hairdressing and beauty, hospitality, science and engineering, sport and trades ensuring that all students had the opportunity to participate in areas where there is a traditional gender imbalance.

Staff member quotes:

'Several pupils have been commenting on how they are now thinking about certain courses and careers based on this visit'.

'Pupils had a good look around the College, met staff and experienced aspects of college life. It was a good opportunity to help students engage with the curriculum.'

'It was good to see pupils engage with a range of subject areas.'

Pupil quotes:

'It was fun to explore different things in science and I liked wearing the coat and glasses.'

'We learned life saving techniques in health, which was good.'

'The lecturers were so positive, giving us high fives and great feedback when we did something well.'

Following its success, the College is continuing with this initiative, and an event is being planned for summer 2024. A follow-up will be conducted with the pupils who took part in the previous year to reinforce the message and monitor the project's impact.

Good Practice Example:

Beyond the Surface Showcase

The College's Hair, Beauty, Complementary Therapies and Make-Up Artistry department is looking beyond the surface to highlight the regulated qualifications colleges offer and to help break down gender stereotypes within the beauty industry to encourage more males and non-binary people into an industry, which has a long history of gender imbalance. The event also focusses on how we involve our industry partners in qualification design.

Beyond the Surface is an annual Ayrshire College event showcasing pathways to the industry in hair, barbering, spa, beauty, complementary therapies, and make-up artistry.

Participation is invited from prospective students, progressing students and secondary school pupils considering a career in the industry.

Following on from a department review of curriculum resources to ensure they are inclusive and do not reinforce gender stereotypes, the event further breaks down stereotypes by including representation and examples from across all genders.

There are keynote speakers from all our industries, along with a marketplace featuring stalls of employers, suppliers, past students, and current students encompassing try-a-skill activity and promoting recruitment opportunities with an opportunity for all approach.

Following on from a successful event in 2023, the next event is taking place in March 2024.

Good Practice Example:

16 Days of Action – Not That Guy

Ayrshire College in partnership with Ayrshire College Student Association and our Police Scotland Liaison Officer delivered a programme of events throughout the 16 Days of Action, which is a campaign to raise awareness of, and call an end to, violence against women and girls. In celebration of our new Willie Mackie Skills Hub, we enlisted the help of the level 4 joinery and plumbing students at Kilwinning to produce wooden banners to be used in the East Ayrshire Reclaim the Night March, hosted at our Kilmarnock Campus on Tuesday 5 December 2023.

The trades area has a persistent gender imbalance, and whilst there has been small but steady inroads into tackling this, there are still predominantly more

males studying trades courses. In addition, students within Trades are less likely to get involved in College initiatives regarding gender based violence, however, they have a critical role in helping the College tackle this gender imbalance to make a career in trades more attractive to females by creating a welcoming environment where sexual harassment and micro aggressions are not tolerated.

The “That Guy” initiative encourages males to call out their friends when their behaviour or banter crosses the line into sexual harassment, to tell their friends ‘don’t be that guy’.

To put the project in context for the students, PC Frank Lynch, the Colleges Police Liaison Officer delivered a series of ‘Not that Guy’ workshops to the students prior to them creating the banners as a practical task and contributing to the success of the campaign.

[INSERT PLACARD PHOTO HERE]

Good Practice Example:

Connecting Communities

Connecting Communities is a fully inclusive and sustainable partnership that has been developed between local government, local employers and Ayrshire College. The Connecting Communities Initiative has been recognised politically in both the Scottish Parliament and in the House of Commons where the impact has received cross party support, as well as receiving a Green Gown and CDN Award.

In March 2022, the College Development Network (CDN) Research and Enhancement Centre published evidence from a two-year national sector inquiry into the role of colleges in addressing the poverty crisis in Scotland. Much of what was learned derived from the outstanding work delivered at our college in terms of addressing how colleges can tackle the tangible barriers faced by our communities around food poverty, digital poverty, fuel poverty, and period poverty. Working with our communities brings a rich educational experience to our staff, students and employers. On any given day our students enjoy a full range of experience working with children from pre-school age to hosting our Older Adult Group, designed to improve mental and physical health. In addition to daily offering of community outreach, we also host the largest festival of sport for people with additional support needs in the south of Scotland. Not only does this invigorate our community it provides a range of immeasurable benefits for our students. Connecting Communities links with the Building Better Futures project that has been implemented by the College to develop the skills that people require to lead healthy, productive and successful lives. Our impact to the community is significant as we are responding to the Scottish and UK Governments, Tackling Child Poverty Delivery Plan, amongst other national policies. Our Connecting Communities initiative redefines the

College as a safe space that provides not only national qualifications but additionally ensures that we are promoting fair access for all.

As well as promoting wellbeing through the delivery of healthy eating and physical activity sessions for families, the initiative encompasses the Mental Health United, male only, football mental health support group. Currently the group has 30 members between the ages of 17 and 28.

The Connecting Communities initiative was recently recognised at the prestigious Green Gown awards, receiving the award for Benefiting Society and also winning the Health and Wellbeing award at the College Development Networks award ceremony in November.

4 Equality Outcomes

In April 2021 the College published its set of four Equality Outcomes. Equality outcomes are a means by which an identified, evidenced equality need is being addressed. The Equality Outcomes are used to tackle the most significant and persistent inequalities being experienced and they provide the opportunity to make a difference to the lives and experiences of those most beset by inequality on the basis of their protected characteristic(s).

When we set our outcomes, we were aware that these must reflect the journey that the College had already started with its previous equality outcomes and therefore, seek to build on our progress and achieve real change by 2025.

In January 2023, the Equality and Human Rights Commission (EHRC) and Scottish Funding Council (SFC) entered into a strategic partnership to enhance leadership and oversight in tackling persistent inequalities in the tertiary system. A set of National Equality Outcomes (NEOs) were developed with the expectation that educational institutions in Scotland contribute to these as part of their Public Sector Equality Duty. The College has aligned the NEOs to the Colleges Equality Outcomes (CEOs) 2021-2025 and will work towards these alongside the CEOs, to take another significant step forward in our aim to provide a culture within which there is opportunity for all and where we recognise, respect and celebrate diversity.

[\[LINK TO TACKLING PERSISTENT INEQUALITIES TOGETHER DOCUMENT\]](#)

Progress Being Made to Achieve our Equality Outcomes

As reported in the April 2023 Mainstreaming Equality 2021-2023 and Equality Outcomes 2021-2025 report, the College has been progressing actions across the College's four equality outcomes.

When measuring progress, it is important to remember that any change in supporting and enhancing inclusion and equality is achieved against a backdrop of persistent societal and cultural injustices. Our aspirations must be measured and steady, with the knowledge that impact will take time.

The key priority for the College is to create an environment where impactful change can happen.

Equality Outcome 1

Students and Staff with protected characteristics most likely to experience hate, report that they feel safe while engaged in study or work.

Aligned to National Equality outcomes:

- Disabled staff and students report feeling safe in the tertiary system.
- Trans staff and students report feeling safe to be themselves in the tertiary system.
- Staff and students feel supported and safe and are confident that complaints of harassment or bias on the grounds of race will be dealt with appropriately because complaints procedures are fit for purpose and offer effective redress.
- Students and staff report that they have confidence in institutional reporting mechanisms because they are fit for purpose.
- Lesbian, Gay and Bisexual staff and students report that they feel safe being 'out' at university and college.
- Institutions should have regard to attainment levels by racial group and ensure that their curriculum is diverse and antiracist.

We have:

- Delivered 37 mandatory Hate Crime student workshops to 479 students since April 2023.
- Delivered 3, I AM ME Disability Hate Crime workshops to 44 students as part of Hate Crime Awareness Week.
- Raised awareness of Hate Crime through Hate Crime Awareness week marketplace events, including pledge signing and Hate Crime drop-ins on each campus.
- Developed mechanisms to support our status as a Keep Safe space: training staff and awareness raising.
- Promote the Equality Matters e-learning modules and continue to develop Equality Matters section on the Staff Learning portal.
- Increased the number of Student Executive Officers with an equality related role with the introduction of the Equality and Transgender Students Officers.
- Delivered equalities training to the Student Executive Committee.
- Relunched the Report & Support reporting tool with a suite of new marketing materials. This tool enables students and staff to report college incidents related to hate crime and GBV.

Equality Outcome 2

Curriculum areas with a male or female student gender imbalance greater than a 75:25 ratio have improved.

Aligned to National Equality Outcomes:

- Institutions will have regards to significant imbalances on courses and take action to address it.

We have:

- Set annual priority actions through Team Operating and Enhancement Plans and align these to the College Operating and Enhancement Plan.
- Re-established the Gender Leadership Group with a view to tackling gender imbalance in those curriculum areas affected and also deliver preventative work to address curriculum areas or individual courses to prevent a move towards a significant gender imbalance.
- Delivered the Gender Leadership Schools Event which involved 1152, S1 school pupils from across Ayrshire's secondary schools.
- Delivered the Below the Surface event, promoting career pathways in Hair, beauty therapy, complimentary therapy, barbering and makeup artistry with a focus on making these as accessible as possible to non-traditional applicants.

Equality Outcome 3

The rates of retention and attainment of male students with a mental health condition have improved.

Aligned to National Equality Outcomes:

- The success and retention rates of college and university students who declare a mental health condition will improve.
- Men (staff and students) know how to access mental health support (recognising intersectionality within that group).

We have:

- Delivered 19 Cocaine Awareness workshops to 222 students in the STEM curriculum area since April 2023, in conjunction with Suicide Prevention input, to educate regarding the link between substance use and suicide amongst young males.
- Ongoing delivery of mandatory substance mis-use workshops to all level 4 students which emphasise risk and harm, accompanied by a package of support.
- Support materials for lecturers to be able to share with students following class input around suicide, including student and staff support within the College and links to external support agencies.
- Delivery of 18 "Hope for Tomorrow" workshops to 187 students since April 2023 to discuss suicide and break down the stigma of talking about suicide. These sessions are targeted at predominantly male populated classes.
- Re-establishment of the S-Word Working group, including students and staff from across the College with a refresh of the S Word action plan to deliver a programme to break down the stigma of suicide.
- Promoting wellbeing group held a Winter Wellbeing Festival.

- The development of staff e-learning modules on the topic of mental health and wellbeing.
- The introduction of male mental health drop ins hosted by the Student Associations Men's Officer who is a qualified Men Matter Scotland support worker, further reinforcing the work of the Student Association's, wear it on Your Sleeve male only peer support group for students and staff.
- Re-launch of the Mental Health United men's group at Kilmarnock Campus. hosted by the sports curriculum area and volunteers from the Samaritans. The group is open to students, staff and the wider community.

Equality Outcome 4

The recruitment and disclosure rates of staff with a disability have improved.

National Equality Outcome

- Where representation is not proportionate to the relevant population, increase the representation of disabled staff in the workforce and in College.

We have:

- Under the #WeAreAyrshireCollege campaign designed a series of postcards and promotional materials for staff to encourage them to disclose if they have a disability.
- Positive About Disability Group tested the College application process to enable an understanding of the potential barriers and applicant with a disability may face, including sharing interview questions with candidates in advance.
- Establishing a staff advisory forum Teams group, to develop and support a structured support network. Feedback from this exercise regarding the need for greater awareness raising will inform the group moving forward.
- The Student Association established an Accessibility Student Group, supported by the Disabled Students Officers. The aim of this group is to create a student network who can feedback their user experience, raise awareness and support students.
- Through the Equality Matters section in the staff e-learning portal, line managers can access a range of modules related to disability, including managing employees with a disability.
- The Aspire Growing Leaders programme, now in its second year, includes a specific workshop focusing on Equality and Diversity, which was led and delivered by the Equality and Diversity Performance Lead.
- This Aspire programme also includes an HR workshop focusing on recruitment and supporting candidates to understand unconscious bias with particular relevance to those applicants who declare a disability at application stage.
- The introduction of the Evolve Growing Leaders programme which is delivered to staff members already in a leadership role.

- Exploring the introduction of an employee journal which will be utilised to support staff returning to work from long- term sick leave, where they have a long-term health condition or disability.

Summary and Conclusion

This report has provided an annual update on how the College is continuing to build on its many strengths and achievements as highlighted in the April 2023 [Mainstreaming Equality 2021 – 2023 and Equality Outcomes 2021-2025 Report](#).

While there is evidence of progress and impact in relation to the range of initiatives and actions, it is essential that the College continues to maintain momentum in embedding equality, diversity and inclusion at the heart of every decision taken on the future direction of the College.

The College is currently reviewing its Statement of Ambition, and continuing the positive progress in relation to advancing and promoting equality of opportunity will continue to be a key focus in our strategic direction.



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Board of Management

28 March 2024

Strategic Objective Reference: SO5 High performing college underpinned by excellence in stewardship and governance

Subject/Purpose: Committee Chair's Report - Learning Teaching and Quality Committee Meeting, 7th March 2024.

Action Required: The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

Appendices: No

1. Summary/Key Points

To provide the Board with a summary of significant items considered by the Learning Teaching and Quality Committee Meeting in advance of the approved minutes being submitted to the next Board meeting in June 2024.

2. Proposals and Recommendations

The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

3. Associated Risks

N/A

4. Equality and Diversity Impact Assessment (if applicable)

An impact assessment is not applicable given the subject of this paper.

5. Current Situation/Assessment

The Committee reviewed, noted or approved the following:

- **Student Association Report Q3**

The Committee noted the resignation of Linda Corbett as the Student President upon her successful appointment to the role of Student Association Advisor. A Student Officer from the Student Association Executive Committee, Amanda-Louise Woods, has taken up duties as a Member of the Board to ensure continued representation of the student voice. Executive Committee activities have continued including LGBT+ History Month, 16 Days of Action, Mental Health and International Women's Day and a very successful second Drag show in Ayr. The Men's Group activity is being re-evaluated following a low turnout. Amanda-Louise Woods announced that the College had been awarded the LGBT Charter Mark at foundation level. Updates were provided regarding actions taken following the Class Ambassador network feedback.

- **2022-23 Interim Ayrshire College Performance Indicator Report**

The Committee noted the Indicative Ayrshire College AY 2022-23 KPIs show significant improvements in terms of both retention and attainment across all four modes of delivery. As of February 2024, college sector KPIs for AY 2022-23 have not been formally signed off and published by the SFC, therefore, the figures presented are interim. College sector benchmarking information will be brought to the Committee following publication of the college sector KPIs by the SFC in May 2024.

- **2022-23 SFC Student Satisfaction and Engagement College Sector Benchmarking Report**

The Committee noted Ayrshire College's response rate for HEFT was 46.9% (a 17.3% increase from the previous year) against a sector average of 48.8%. For FEFT, the response rate was 47% (a 9.1% increase from the previous year) against the sector average of 58.9%. Ayrshire College's satisfaction rate for HEFT was 95.1% against a sector average of 89.1%. For FEFT, the satisfaction rate was 95% against the sector average of 94.6%.

- **2021-22 SFC College Leaver Destination Survey College Sector Benchmarking Report**

The Committee noted the College achieved a return rate of 88.5% (up 3% from the previous year) confirming the destinations of 2,920 college leavers out of a total of 3,298. This exceeded the SFC completion target of 80% and was marginally higher than the sector average completion rate of 88.3%. The return rate for FE learners was 91% (up 1% from the previous year) while the return rate for HE learners was 84% (up 5% from the previous year). 93.8% of Ayrshire College confirmed HE leavers and 92.6% of Ayrshire College confirmed FE leavers are in a positive destination six months after completing their course of study. The majority of students (74.7%) were undertaking further study six months after successful completion of their full-time course (67% of HE confirmed leavers and 78.5% of FE confirmed leavers). 18.3% of confirmed leavers had moved into employment - 26.8% of confirmed HE leavers, and 14.1% of FE confirmed leavers.

- **2022-23 Early Withdrawals as at November 2023**

The Committee noted early withdrawal rates, for FE full-time courses, have improved by 3.43% and are at their lowest for six academic years. Early withdrawal rates, for HE full-time courses, have improved by 0.4% and are at their lowest for six academic years. During the first week in February of 2024, internal auditors Wylie and Bissett conducted a review of student retention. Auditors gave the college substantial assurance. The report will be presented to the March meeting of the audit committee and will be presented to LTQ committee at its May meeting.

- **2023-24 Student Support Funds position update**

The Committee noted the College has seen a significant increase (107% from 2019/20) in the level of care experienced students requiring support during 2023-24. The College is supporting 460 care experienced students as at February 2024 compared to 435 in 2022-23. This has resulted in a £100k reduction in projected amount which will be available for the intended April and June cost of living / transition payments. The overall position remains that the College is operating within its allocated budget subject to the caveats and risks highlighted within the paper.

2023-24 Credit Activity Target Progress Report

The Committee noted a key strategic aim, of the College, is to meet the annual credit activity target agreed with the Scottish Funding Council (SFC) as part of the Regional Outcome Agreement process. It is estimated that the College will meet its core credit target.

- **2023-24 Apprenticeships and Work Based Learning Report**

The Committee noted the current Income & Expenditure position, the current Scottish Apprenticeships week and associated positive activities and trends for the College. Current performance and projections suggest the 2023-24 income target will be achieved. Other sources of income from employability provision for the 2023-24 Academic Year have been identified and provision is underway. The credit target for Work Based Learning is on track to be exceeded.

- **2023-24 Strategic Risk Register**

The Strategic Risk Register now combines the previous three Committee specific registers into a summary and a detailed register, and the College has taken the opportunity to rationalise the previous identified eighteen strategic risks. The Committee reviewed and recommended to the Board the register detailing the strategic risk faced by the College, the controls in place to address the identified risks, along with mitigation actions being undertaken.

6. Proposals and Recommendations

The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

7. Resource Implications

No further resource implications require to be noted.

8. Consultation/Input

Chair & Vice Chair LTQC, Board Governance Adviser.

Alison Sutherland
Chair, Learning, Teaching and Quality Committee
12 March 2024

This paper will be published on the College website.

Board of Management

28 March 2024

Strategic Objective Reference: SO5 High performing college underpinned by excellence in stewardship and governance

Subject/Purpose: Committee Chair's Report - Business, Resources and Infrastructure Committee Meeting, 12 March 2024.

Action Required: The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

Appendices: No

1. Summary/Key Points

To provide the Board with a summary of significant items considered by the Business, Resource and Infrastructure Committee meeting in advance of the approved minutes being submitted to the next Board meeting in June 2024.

2. Proposals and Recommendations

The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

3. Associated Risks

N/A

4. Equality and Diversity Impact Assessment (if applicable)

An impact assessment is not applicable given the subject of this paper.

1. Background

To provide the Board with a summary of significant items considered by the Business, Resource and Infrastructure Committee meeting in advance of the approved minutes being submitted to the Board meeting 13 June 2024.

2. Current Situation/Assessment

The Committee considered, noted or approved the following:

- **Staff Survey Feedback & Considerations**
Presentation on Annual Staff Engagement Feedback, and Investor in People framework & review. Key highlights discussed with update on actions taken to date.
- **2024-25 Budget Update**
Summary of draft College 2024-25 budget position based on best intelligence available to sector at this time and a range of assumptions.
- **2023-24 Management Accounts as at 31 January 2024**
Summary of the College's financial position as of 31 Jan 2024 and outlining the key variances for members' information. The Committee recommended the 2023-24 Management Accounts to the Board of Management for approval.
- **Financial Regulations Annual Review**
Last updated December 2022, reviewed and updated as follows:
 - Update of post titles to reflect the current structure throughout the document.
 - Hyperlinks have been made to material documents referred to in the Financial Regulations to allow easy access to reference materials.
 - Board of Management financial responsibilities updated to reflect current wording in relation to financial sustainability.
 - Inclusion of financial responsibilities of the Executive Management Team
 - The conditions regarding virement of budgets has been simplified.
 - Fraud and corruption section has been removed as now subject to separate policy.
 - Addition of table detailing approval levels for payments
 - Update of procurement section to include Scottish Government requirements and requisition levels.
 - Addition of section on Intellectual Property Rights

The Committee approved the Financial Regulations Annual Review.

- **College Estates Update**
Reviewed & approved payments and report as presented.
- **Business Growth 6-month Report**
Summary of College's 6-month updated financial position of Business Growth to reflect removal of FWDF Funding and Commercial Income levels. Noted the requirement to develop a closer working relationship between the Business Growth Team and Curriculum areas with potential to set commercial income targets for Curriculum Heads for AY 2024-25.

- **Mainstreaming Equality & Diversity Annual Report**
Annual update on how the College continues to build on its many strengths & achievements as highlighted in the April 2023 Mainstreaming Equality 2021 – 2023 and Equality Outcomes 2021-2025 Report.
- **Transformational Projects Update**
Update on active College Transformation Projects, outlining project management framework in place, progress and risk to date & the project charters. Projects focus on key priority areas which seek to maximise economic growth in the Ayrshire region and/or result in streamlined back-office functions, increased income generation opportunities and cultural transformation for the College.
- **2023-24 Student Support Funds Position Update**
Update on how the College has expended and plans to expend the £11m of student support funding. A five-year analysis was provided to help gauge the impact of Covid and to understand the trend in applications and spend, comparing to pre-covid AY 2019-20. Significant increase in the level of care experienced students requiring support during 2023-24, resulted in a £100k reduction in projected amount which will be available for the intended April and June cost of living / transition payments. Overall position remains that the College is operating within its allocated budget subject to the caveats and risks highlighted within the paper.
- **HR and HSW Update Report (Nov 23 – Jan 24)**
Update on Human Resources and Health, Safety and Wellbeing activities during the reporting period, November 2023 to January 2024. Included key data on recruitment and selection, sickness absence, staff learning and development, equality and inclusion and health, safety and wellbeing.

Presentation was postponed to future meeting due to time constraints.
- **2023-24 Quarterly Complaints Report Q1 (Aug – Oct 23)**
37 issues received. 31 complaints received, 1 of these was withdrawn. 6 issues were recorded as cannot directly assist. 20 out of 30 complaints received were dealt with at stage 1, which equates to 67% of complaints. Of the 30 complaints received, 37% of complaints were upheld, with a further 3% partially upheld. This combines to 12 out of 30 complaints. 5 complaints were resolved.
- **2023-24 Strategic Risk Register**
The Strategic Risk Register now combines the previous three Committee specific registers into a summary and a detailed register, and the College has taken the opportunity to rationalise the previous identified eighteen strategic risks. The Committee reviewed and recommended to the Board the register detailing the strategic risk faced by the College, the controls in place to address the identified risks, along with mitigation actions being undertaken.

3. Proposals and Recommendations

The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

4. Resource Implications

No further resource implications require to be noted.

5. Sustainability

N/A

6. Consultation/Input

Chair & Vice Chair BRIC, Board Governance Adviser.

Mike Stewart
Chair, Business, Resources and Infrastructure Committee
19 March 2024

This paper will be published on the College website.

Board of Management

28 March 24

Strategic Objective Reference: SO5 High performing college underpinned by excellence in stewardship and governance

Subject/Purpose: Committee Chair's Report - Audit and Risk Committee Meeting, 19 March 2024.

Action Required: The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

Appendices: No

1. Summary/Key Points

To provide the Board with a summary of significant items considered by the Audit and Risk Committee meeting in advance of the approved minutes being submitted to the next Board meeting in June 2024.

2. Proposals and Recommendations

The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

3. Associated Risks

N/A

4. Equality and Diversity Impact Assessment (if applicable)

An impact assessment is not applicable given the subject of this paper.

5. Current Situation/Assessment

The Committee considered, noted or approved the following:

- **Internal Audit – Estates Management**

Areas of good practice were identified. Processes in place across the Ayr Campus to ensure the safety of its buildings in accordance with the Health and Safety at Work Act 1974, with external assurances that the Kilmarnock and Kilwinning campuses are meeting their statutory obligations through monthly meetings with service providers. Maintenance of Planned Preventative Maintenance (PPM) Schedules ensuring all planned works are conducted timely across the three campuses. Estates team structure clearly documented with the roles and responsibilities outlined within active job descriptions, and awareness of these responsibilities. Budget holder input effectively considered regarding capital budget allocation. Management Accounts effectively outline

any variances against the budget for both the year to date and annual forecast. Overall conclusion is a weak level of assurance surrounding the controls in place for Estates Management, with two recommendations: one high grade for improvement regarding the Infrastructure Strategy to provide a strategic plan for managing and developing its estates in line with its corporate objectives; one Medium grade that the College use its Estates Helpdesk for the monitoring of requests made, alongside introduction of reactive KPIs where performance can be measured on an ongoing basis. Discussion took place regarding the weak grading, with an acknowledgment that the one high grade recommendation automatically results in a weak level of assurance. It was noted that the high-grade recommendation was partially influenced by several external factors including the lack of an SFC Infrastructure Strategy, Investment Plan and clear guidance on future levels of investment. These factors out with the College's control, the Estates Team have managed operations safely despite the lack of strategic lead. It was also noted that the other 4 out of the 5 objectives were all achieved with a strong assurance.

- **Internal Audit - Student Achievement**

Strong level of assurance surrounding the controls in place to manage student retention, with several good practice points raised including strong plans in place to improve their retention rates through Team Operating and Enhancement Plans and weekly retention meetings; the Education Scotland inspection report where retention was identified as one of the major strengths in the College's work and several surveys are run on a regular basis to gauge student experience and improve retention. Two low grade recommendations for improvement: The Head of Business Intelligence and Information Systems reviews the policy in compliance with its regular review date, and the College in its ongoing meetings with the Curriculum Team gather feedback from the users of the systems, particularly from curriculum managers and administrators.

- **Internal Audit Update**

Summary of the audits already completed, and those still planned, with key dates agreed. Detailed assignment plans 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 is agreed and signed off by an appropriate sponsor from the College.

- **Draft 2024-25 Internal Audit Plan**

Considered draft 2024-25 Internal Audit Plan to be appropriate, prior to approval at ARC Committee meeting in June. Discussion took place around the suggested areas for future audits and their alignment with the strategic risk register, alongside offering best value for money, with prioritisation to allocation of audit days to areas that were required by legislation, were not being covered by ongoing development or other planned review work and mapped to the College's strategic risks. It was agreed that it was not best value to audit areas which were undergoing transformation, and that the draft audit plan should be in some way aligned with the strategic risk register.

The Committee requested that the College review the strategic risks and align the draft 2024-25 Internal Audit Plan to those risks.

- **Annual review of effectiveness of External Auditors**

Confirmed content with the outcome of the College 2022-23 effectiveness review. Note for future years the College will look to engage further with the Committee members using a questionnaire to assess the effectiveness of the external auditors. There are several lessons to be learned and taken forward to the 2023-24 which both the College and External Auditors recognise.

- **Rolling Internal Audit Action Plan as at 29 Feb 24.**

The Committee noted the updated report. The College has six outstanding lower grade audit recommendations, of which two have been completed, with actions progressing on all. The review of College evidence and closure of completed recommendations will be undertaken by the internal auditors in April 2024 and reported to the June 2024 Committee.

- **2022-23 National Fraud Initiative**

The NFI review is undertaken every two years and the 2022-23 exercise was the fourth such request from Audit Scotland for the College to participate.

The required data was limited to payroll / purchase ledger transaction / standing data. In the case of payroll data, this consisted of current employee standing data including national insurance (NI) numbers along with year to date (YTD) earnings. For purchase ledger information, the College supplied current address and standing data for trade creditors, and transaction histories for the period October 2019 to 30 September 2022. In line with the Audit Scotland timetable the required data was submitted by the 18 November 2022 deadline. The auditors raised no issues with the College approach to the 2022-23 NFI exercise.

- **2023-24 Strategic Risk Register**

The Strategic Risk Register now combines the previous three Committee specific registers into a summary and a detailed register, and the College has taken the opportunity to rationalise the previous identified eighteen strategic risks. The Committee reviewed and recommended to the Board the register detailing the strategic risk faced by the College, the controls in place to address the identified risks, along with mitigation actions being undertaken. In addition, the Committee requested that the scoring for the Data Security risk be reviewed prior to submission to the Board.

6. Proposals and Recommendations

The Board is asked to receive and note the report and review any areas escalated by the Committee to the Board.

7. Resource Implications

No further resource implications require to be noted.

8. Consultation/Input

Chair & Vice Chair ARC, Board Governance Adviser.

Steven Wallace
Chair, Audit and Risk Committee
20 March 2024

This paper will be published on the College website.

**Minute of the Learning, Teaching and Quality Committee Meeting
Held by Hybrid Attendance at Kilmarnock campus and via Microsoft Teams
Thursday 16 November 2023**

Present:

Alison Sutherland	Chair LTQC
Sharon Morrow	Vice Chair LTQC
Gillian Murray	Non-Executive Board Member
Steven Wallace	Non-Executive Board Member
Lisa Keggans	Elected Member, Support Staff
Janette Moore	Elected Member, Curriculum Staff
Linda Corbett	Elected Member, Student President
Tim Chan	Elected Member, Student Vice President
Angela Cox	Principal, Ex-officio

In attendance:

Cameron Bell	Head of Learning & Skills, Construction Technology, Trades and Renewables (up to Item 5)
Anne Campbell	Vice Principal, Skills and Enterprise
David Davidson	Vice Principal, People, Performance and Transformation
Hilary Denholm	Board Governance Advisor
Elaine Hutton	Assistant Principal, Learning and Skills
Gavin Murray	Assistant Principal, Learning and Skills
Alan Ritchie	Vice Principal, Finance & Infrastructure
Doreen Wales	Assistant Principal, Student Experience and Quality Enhancement

1. Welcome and Declarations of Interest

Alison Sutherland, Chair of the LTQC, welcomed everyone to the meeting.

There were no Declarations of Interest presented.

The meeting was confirmed as quorate.

2. Apologies

Apologies were received from Norman Bone, Non-Executive Board Member and Mike Stewart, Senior Independent Board Member.

3. Minutes of the previous meeting held on 28 September 2023 (Paper 1) (C/P)

The minutes of the meeting held on 28 September 2023 were approved as a correct record.

Proposed: Steven Wallace

Seconded: Angela Cox

3.1 Action Tracker (Paper 1a)

The Committee noted the updates provided and that there were no outstanding actions.

5. 2023-24 First Impression Survey Analysis (Paper 3) (P)

D Wales explained this survey had been jointly devised between the Student Association and the Quality Enhancement team, and highlighted the increase in survey response rates, partly due to issuing via the MyCollege App, and being able to push notifications to the students. Some of the results were disappointing, possibly due to having a neutral option, the wording of some questions, and issuing the survey earlier than the previous first impression surveys.

Following discussion, questioning and suggestions, the Committee noted:

- Results will now be distributed to each curriculum area for further analysis and action planning.
- A group has already been set up to look at student safety, and workshops offered.
- Money was a concern, and the College had a number of student support initiatives in place to help address.
- Since the survey was issued, some improvements have already been made e.g., Wi-Fi upgrading.

6. Student Association Report Q2 (Paper 4) (P)

L Corbett and T Chan both highlighted the main activities from their report, and verbally updated the committee on activities since their report submission.

The Committee noted:

- Strengthened governance following recruitment of student officers.
- New additional roles such as a Men's Officer & an English Speakers of Other Languages (ESOL) Officer.
- Increased number of drop ins & new clubs e.g., Chess, Dungeons & Dragons.
- 295 class ambassadors now in place, training & first meetings completed.
- Increased visibility of the association across 3 campuses, as well as visibility on social media.
- Successful Semester One Fund.
- 16 days of events and campaign activity during November and December.

The Committee welcomed the update and added congratulations on a very good report.

7. 2023-24 Student Support Funds position update (Paper 6) (P)

D Wales updated the Committee regarding the current position, highlighting that all applications had been processed for the start of term, with 99% having already been awarded. Attention was drawn to the positive decline in withdrawal rates, and more detailed information will be provided at the next meeting.

A Ritchie gave assurance that the College has funds in place to cover the applications, and noted the HE discretionary fund is split over two fiscal years.

A Campbell updated the Committee regarding the Christmas payment proposal which has now been approved to support students.

The Committee noted the comprehensive report and congratulated staff for all their hard work in support of, and for the benefit of, our students.

13. AOB

Following a discussion on the number of meetings required for AY24/25, it was agreed that due to the volume of the planned agenda content, and to avoid lengthening the meetings, the 4-cycle format should be retained.

14. Date of Next Meeting: Thursday 07 March 2024 at 4pm

(C/P) Confirmed minutes will be published on College Website; (P) – Paper will be published on the College Website; (R) – Paper is reserved, because it contains data or information of a personal nature, which is restricted by legislation, or because it contains commercially sensitive information, and will not be published on the College Website

RESERVED ITEMS ON THE NEXT PAGE

**Minute of the Business, Resources and Infrastructure Committee
Held by Hybrid Attendance at Kilmarnock Campus and
via Video Conference using Microsoft Teams
on Tuesday 21 November 2023**

Present:

Mike Stewart	Chair
Norman Bone	Non-Executive Board Member
Lisa Keggans	Elected Member, Service/Support Staff
Linda Corbett	Elected Student President
Angela Cox	Principal, Ex-Officio

In attendance:

Anne Campbell	Vice Principal – Skills and Enterprise
David Davidson	Vice Principal – People, Performance and Transformation
Alan Ritchie	Vice Principal – Finance and Infrastructure
Gillian Brown	Head of HR Services
Brad Johnstone	Head of ICT Services
Liz Walker	Head of Financial Services
Hilary Denholm	Board Governance Advisor
June Northcote	Executive Assistant (Minutes)

1. Welcome and Declarations of Interest

The Chair welcomed everyone to the meeting, particularly Alan Ritchie, Vice Principal Finance and Infrastructure, who joined BRIC for the first time.

The meeting was confirmed as quorate.

No declarations of interest were presented.

2. Apologies

Apologies were received from Vice Chair Mathew Wilson, Non-Executive Board members Gordon Neil and Gillian Murray, Elected Member Janette Moore, Elected Student Vice President Tim Chan and Head of Health, Safety and Wellbeing Martin Hammond.

3. Minutes of the Previous Meeting held on 3 October 2023 (Paper 1) (P)

The minute was approved as an accurate account.

Proposed: Norman Bone

Seconded: Angela Cox

Action & Decision Log (Paper 1a) (P)

The Committee noted that all actions were recorded as complete.

4. Matters Arising

There were no matters arising outwith those detailed on the meeting agenda.

7. 2022-23 Annual Procurement Report (Paper 4) (P)

Alan Ritchie introduced Paper 4 as presented.

The Committee noted:

- The annual report is standard practice and a legislative requirement.
- A balanced approach being applied to APUC procurement, sourcing locally when possible.
- Procurement procedures will be audited in 2024.
- No areas of potential risk were highlighted.

The Committee noted and approved the report as presented.

Decision BRIC26-D03: The Committee recommended the 2022-23 Annual Procurement Report to the Board of Management for approval on 14 December 2023.

9. Health, Safety and Wellbeing Annual Report (August 2022 – July 2023) (Paper 6) (P)

David Davidson introduced paper 6, as presented.

The Committee noted:

- The report is a statutory requirement, which provides an overview of the College's performance in relation to Health and Safety, for the academic year 2022-23.
- The number of incidents increased by 23% from academic year 2021-22. This increase was attributed to a full return to on-campus learning.
- A revised sector-wide approach to data collection presents the opportunity for more robust benchmarking going forward.
- Mandatory health surveillance training was completed by 257 members of staff.
- The new safety management system has significantly reduced costs whilst providing robust reporting.
- A wellbeing accreditation scheme is being progressed this year.
- Accident and incident statistics for Ayr campus, are higher than other campuses due to the range of activities including STEM and Sport and Fitness programmes. The incident levels remain within the KPI.
- No areas of potential concern were highlighted

The Committee commended and approved the report as presented.

Decision BRIC26-D05: The Committee recommended the Health, Safety and Wellbeing Annual Report (August 2022 – July 2023) to the Board of Management for approval on 14 December 2023.

11. HR & HSW Update Report (August – October 2023) (Paper 8) (P)

Gillian Brown, introduced Paper 8, as presented.

Committee members noted:

- An increase in staff absence figures during the reporting period, due to the downgrading of the pandemic and as a result Covid-19 related absences being recorded as sickness absence.
- A rise in absence in the category of 'Depression, Anxiety and Psychological' which was impacted during the pandemic and also during the cost of living crisis.
- The second cohort of Aspire candidates starting the project launch phase.
- The new leadership development programme "Evolve" which was introduced in November 2023 to promote and support key leadership values.
- A review of the Equality Impact Assessment (EqIA) process wiis a key priority for the current academic year.
- 16 Days of Action showcasing related activities across all three campuses.

The Committee noted the report as presented.

12. 2022-23 Annual Complaints Report (Paper 9) (P)

Anne Campbell introduced Paper 9, as presented.

Committee members noted:

- The report is compiled in line with SPSO guidelines.
- Service improvements in line with SPSO guidelines are of key importance.
- Increase in number of complaints, likely due to the full return to campus.
- Triangulation is in place with HR to investigate any patterns and trends.

The Committee noted the report as presented.

13. 2022-23 Freedom of Information Annual Report (Paper 10)

Anne Campbell introduced Paper 9, as presented.

Committee members noted:

- During the reporting period, 27% of requests originated from the Scottish Parliament and 20% originated from trades unions.
- A high proportion of Freedom of Information requests related to staffing information.

The Committee noted the report as presented.

15. AOB

The Chair invited those present to discuss the frequency of meetings and it was agreed that the current cycle remain in place for the next cycle of committee meetings.

16. Date of Next Meeting: Tuesday 12 March 2024 at 4pm.

(C/P) Confirmed minutes will be published on College Website; (P) – Paper will be published on the College Website; (R) – Paper is reserved, because it contains data or information of a personal nature, which is restricted by legislation, or because it contains commercially sensitive information, and will not be published on the College Website.

RESERVED ITEMS ON THE NEXT PAGE

**Minute of the Audit and Risk Committee
Held by Hybrid Attendance at Kilmarnock Campus
Thursday 30 November 2023**

Present:

Steven Wallace	Chair
Sharon Morrow	Vice - Chair
Matthew Wilson	Non-Executive Board Member

In attendance:

Hilary Denholm	Board Governance Advisor & Minutes
Alan Ritchie	Vice Principal, Finance & Infrastructure
Liz Walker	Head of Financial Services
Stephen Pringle	Wylie & Bisset – Internal Auditors
Adrian Kolodziej	Azets – External Auditors
David Eardley	Azets – External Auditors

1. Welcome and Declarations of Interest

The Chair, Steven Wallace, welcomed all present to the meeting.

There were no Declarations of Interest presented.

The meeting was confirmed as quorate.

2. Apologies

Apologies were recorded from Alison Sutherland, Non-Executive Board Member; Angela Cox, Principal & Chief Executive; Anne Campbell, Vice Principal, Skills and Enterprise and David Davidson, Vice Principal, People, Performance and Transformation.

3. Minutes of the Previous Meeting held on 10 October 2023 (Paper 1) C/P

The minutes were approved as a correct record.

Proposed: S Morrow

Seconded: S Wallace

ARC Action & Decision Tracker (Paper 1A) (P)

The Committee noted the updates regarding the actions which are all now completed.

4. Matters Arising

A Ritchie gave a verbal update on the work progressing on the revised version of the Business Continuity Plan which will be brought to a future meeting.

There were no other outstanding matters arising from the minutes.

5. Internal Audit – Wylie & Bisset

i) 2022-23 Credits Audit Report (Paper 2) (P)

S Pringle introduced Paper 2 as presented.

The Committee noted:

- The requirement to undertake annually and submit to the Scottish Funding Council
- One low grade recommendation

The Committee noted the strong report and level of assurance received.

ii) 2022-23 EMA Audit Report (Paper 3) (P)

S Pringle introduced Paper 3 as presented.

The Committee noted that there were no issues or recommendations.

The Committee noted the positive report and level of assurance received.

iii) 2022-23 Student Support Funds Report (Paper 4) (P)

S Pringle introduced Paper 4 as presented.

The Committee noted:

- The requirement to undertake annually and submit to the Scottish Funding Council and to SAAS.
- There were no issues or recommendations.

The Committee noted the positive report and level of assurance received.

6. Draft Counter Fraud, Risk and Bribery Policy (Paper 9) (P)

A Ritchie introduced Paper 9 as presented.

The Committee noted:

- This had been produced following an internal audit recommendation.
- Once approved, actions will be taken to publicise and implement.
- A fraud response plan will be created.

Discussion took place around targets and clarification of staff level responsibilities, and some minor amendments to the documentation were highlighted.

Decision: ARC42-D05 - The Committee approved the Counter Fraud, Risk and Bribery Policy subject to the minor amendments highlighted.

9. Rolling Internal Audit Action Plan as at 31 October 2023 (Paper 10) (P)

A Ritchie introduced Paper 10 as presented.

The Committee noted:

- The College had three outstanding audit recommendations, of which one was due to be completed, and has now been closed.
- Revised Financial Regulations will be provided to the next BRIC.
- Financial Management training will be included in the revised Evolve management programme.
- A budget holder handbook will be issued to budget holders in Q1 2024.

The Committee noted the report.

12.AOB

Discussion took place around the ARC meeting frequency for AY24/25.

The Committee agreed that four meeting dates should be retained for AY24/25, with the additional meeting time available being used for added value activities, particularly around risk management, plus documentation reviews by the Committee.

Date of Next Meeting – Tuesday 19 March 2024 at 4pm

Private Meeting between the Committee and Auditors

In accordance with the Committee's terms of reference, the Committee held a meeting with Internal and External Auditors without management present. The purpose of this meeting is to provide auditors with the opportunity to present their views on the organisation and management.

External and Internal Audit both advised that despite significant change in the Executive Leadership Team, that there were no material issues raised in this regard, and that good collaborative working had helped achieve the audit plan completion.

The Chair and the Committee thanked the Auditors for their contribution and welcomed both the positive feedback put forward and level of assurance provided.

P - Papers will be published on the College Website; R - Papers will not be published for reasons of commercial confidentiality or for reasons associated with data protection legislation; C/P - Confirmed minutes will be published on the College Website

RESERVED ITEMS ON THE NEXT PAGE

Board of Management

28 March 2024

Strategic Objective Reference: SO5 High performing college underpinned by excellence in stewardship and governance

Subject: **Financial Regulations Annual Review**

Purpose: This paper summarises the annual review and update of the Financial Regulations.

Action Required: The Business, Resources and Infrastructure Committee has approved the updated Financial Regulations and members are asked to note changes made to the Financial Regulations.

Appendices: Yes

1. Summary/Key Points

The Financial Regulations were last updated in December 2022 and have been reviewed and updated as follows:

- Update of post titles to reflect the current structure throughout the document.
- Hyperlinks have been made to material documents referred to in the Financial Regulations to allow easy access to reference materials.
- Board of Management financial responsibilities updated to reflect current wording in relation to financial sustainability – **page 4**
- Inclusion of financial responsibilities of the Executive Management Team – **page 7**
- The conditions regarding virement of budgets has been simplified – **page 15**
- Fraud and corruption section has been removed as now subject to separate policy – **page 19**
- Addition of table detailing approval levels for payments – **page 21**
- Update of procurement section to include Scottish Government requirements and requisition levels – **pages 28 - 30**
- Addition of section on Intellectual Property Rights – **page 43**

2. Resource Implications

No further resource implications require to be noted in this paper.

3. Consultation

No further consultation is required to be completed. The revised Financial Regulations has been discussed with the Senior Leadership Team (SLT).

4. Risks

No specific risks require to be noted because of this paper.

5. Equality and Diversity Impact Assessment

An Equality and Diversity Impact Assessment has been carried out. No issues identified.

6. Recommendations

The Business, Resources and Infrastructure Committee has approved the updated Financial Regulations and members are asked to note changes made to the Financial Regulations.

Alan Ritchie
Vice Principal Finance and Infrastructure
21 March 2024

Publication

This paper will be published on the College's website.



(Paper 18(a))
~~(Paper 4(a))~~

Financial Regulations ~~(V5)~~

Date of first issue:	12 August 2013
Revision number:	~~65~~
Date of last review:	~~December 2022~~ ~~November 2019~~
Date of approval by the Board of Management:	~~December 2022~~ ~~TBC~~
Responsibility for Review:	Vice Principal – Finance ~~and Infrastructure~~
Date of next review:	~~September 2024~~ ~~TBC~~

FINANCIAL REGULATIONS

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SECTION 1 – INTRODUCTIONS AND BACKGROUND

1 Introduction and Background

- 1.1 The Further and Higher Education (Scotland) Act 1992 ('the Act') created a framework for further education colleges offering full-time and part-time education to act as free standing corporate bodies with powers to employ staff and own land and buildings. From 1 April 1993 they have been funded directly by Government, through the Scottish Funding Council (SFC). ~~In April 2014 as a result of the ONS reclassification of colleges to public sector bodies a significant number of changes were made to the financial requirements under which colleges in Scotland now have to operate.~~
- 1.2 These Financial Regulations for Ayrshire College (the "College") should be read in conjunction with the [Statement of Recommended Practice \(SORP\)](#), relevant Accounting Standards, [Office of Scottish Charity Regulators \(OSCR\)](#) requirements, circulars and guidance issued by the Scottish Government and ~~the~~ [SFC](#) including the [Scottish Public Financial Manual](#), and the College's own financial procedures.

2 General Provisions

- 2.1 The College's structure is laid down in the Constitution and Governance Arrangements.
- 2.2 The [Financial Memorandum between SFC and the College](#) sets out the terms and conditions on which grants are made. In addition, the College requires to comply fully with the Addendum to the Financial Memorandum (September 2014) which sets out the revised delegated limits for incorporated colleges.

The Board of Management is responsible for ensuring that the conditions of grants are met. As part of this process, the College must adhere to the funding body's guidance on audit which requires it to have sound systems of internal financial and management controls. The ~~C~~college's Financial Regulations form part of this overall system of accountability and control.

3 Status of Financial Regulations

- 3.1 This document sets out the College's Financial Regulations. It translates the College's broad policies relating to financial control into practical guidance.
- 3.2 These Financial Regulations are subordinate to the College's Constitution and Governance Arrangements, and to any restrictions contained within the [SFC](#) ~~College's~~ Financial Memorandum ~~with the funding body~~ and the ~~SFC~~[funding body's](#) guidance on audit requirements.

- 3.3 The purpose of these Financial Regulations is to provide control over the totality of the College's resources and provide management with assurances that the resources are being properly applied for the achievement of the College's Strategic Plan and business objectives.

These assurances include:

- ~~F~~Achieving financial sustainability
- Achieving ~~best~~-value ~~for money~~
- Fulfilling the College's responsibility for the provision of effective financial controls over the use of public funds
- Ensuring that the College complies with all relevant legislation including but not limited to OSCR obligations
- Safeguarding the assets of the College.

- 3.4 Compliance with the Financial Regulations is compulsory for all staff connected with the College. A member of staff who fails to comply with the Financial Regulations may be subject to disciplinary action under the College's ~~Staff D~~disciplinary ~~P~~policy. The Board of Management will be notified of any significant breaches through the Audit ~~and~~ Risk Committee.

- 3.5 ~~It is the responsibility of Senior Leadership Team to ensure that all staff are aware of the existence and content of the College's Financial Regulations.~~ Budget Holders must ensure that their staff are made aware of the existence and content of the ~~College's~~ Financial Regulations. In this context Budget Holders includes any member of staff assigned budgetary responsibility. ~~Budget Holders include, but are not limited to Vice Principals, Assistant Principals, Heads and Managers.~~

- 3.6 The Business, Resources and Infrastructure ~~Committee (BRIC) (BRIC) Committee~~ is responsible for maintaining a continuous review of the Financial Regulations, through the Vice-Principal – Finance ~~and Infrastructure~~ and for advising the Board of Management of any ~~amendments additions or changes~~ necessary. The Vice-Principal – Finance ~~and Infrastructure~~ is assisted in their responsibilities, as required, by the Head of Financial Services.

- 3.7 In exceptional circumstances, ~~the BRIC Committee~~ may authorise a departure from the detailed provisions herein, such departure must be reported to the Board of Management at the earliest opportunity.

- 3.8 The College updates and maintains detailed financial procedures which set out precisely how these ~~se~~ Financial ~~R~~Regulations are ~~to be~~ followed.

3.9 These Financial Regulations should be read in conjunction with relevant guidance on financial accountability or propriety issued by the:

- The Scottish Funding Council
- The Scottish Government
- Audit Scotland
- The Scottish Parliament Audit Committee
- SORP: Accounting for Further and Higher Education 2019
- The Government Financial Reporting Manual (FReM)

3.10 The SFC issued a Financial Memorandum ('the Financial Memorandum') that had effect from 1st December 2014. The primary purpose of the Memorandum is to establish a formal relationship through which funds provided by the SFC are administered by the College in such a way as to ensure they are applied appropriately and are safeguarded. The Board of Management is aware that if the College fails to comply with any terms and conditions attached to the funds from the SFC or contained in the Financial Memorandum, the College may be required to:

- repay to the SFC any sums received from it; and
- pay interest to the SFC in respect of any period during which a sum due to the SFC is unpaid.

SECTION 2 - CORPORATE GOVERNANCE

1. Responsibility of the Board of Management

- 1.1 The Board of Management of Ayrshire College (the "Board") shall ensure that the College provides the best possible education and learning environment for its students.

The Board approves the mission and strategic vision of the College, including institutional and longer-term learning and teaching plans, the Outcome Agreement with the Scottish Funding Council, business plans, annual budgeting, ~~and~~ annual accounts ~~and~~ key performance indicators. The Board ensures that the College meets the interests of all stakeholders, including students, staff, employers, Community Planning Partners, other key stakeholders, local communities and funding bodies.

The Board safeguards the good name and values of the College through its Statement of Ambition and Strategic Objectives.

The College plays a central role in building a strong, vibrant and inclusive Ayrshire. It achieves this by being bold in its ambitions for the region's people, communities and economy, and innovative in the solutions it provides,

- 1.2 The Board's ~~general~~ financial responsibilities include:

- ~~to plan and manage its activities to remain sustainable and financially viable. An institution is being managed on a sustainable basis if, year on year, it generates sufficient income to cover its costs and allow for maintenance of and investment in its infrastructure (physical, human and intellectual) at a level which enables it to maintain adaptive capacity necessary to meet future demands, administering and managing the solvency of the College, its property rights, liabilities and obligations with the funds available from all sources;~~
- appointing, grading, suspending, dismissing and determining the pay and conditions of service of the Principal and other senior post holders;
- setting a scheme of delegation for the Principal;
- setting a framework for pay and conditions of service for all other staff;
- ensuring that financial, planning, and other management controls, including financial controls against fraud and theft, are applied by the College to protect public funds and ensure they are spent on the purpose for which they were provided;
- ensuring that the funds provided by the funding body are used in accordance with the terms and conditions specified in the SFC College's financial memorandum ~~with the funding body~~;

- securing efficient, economical, and effective management of all the College's resources and expenditure to safeguard the College's assets and equipment;
- ~~employing suitable staff;~~
- approving the College's strategic plan, annual budget, and financial statements;
- ~~approving the appointment of the College's internal auditors;~~
- ~~determining tuition fees;~~
- monitoring, reviewing and reporting the general performance of the College.

2. Responsibility of the College Principal

- 2.1 The College Principal is the Chief Executive of the College and is responsible for the financial administration of the College's affairs as detailed within the Scheme of [Financial Delegation](#). [This is set out in Appendix A.](#)
- 2.2 In this capacity, the Principal must advise the Board of Management if, at any time, any action or decision under consideration by the Board of Management appears to the Principal to be incompatible with the [SFC](#) Financial Memorandum. If the Board of Management decides nevertheless to proceed, the Principal (as accountable officer) must immediately inform the Chief Executive of the Scottish Funding Council (SFC) or appropriate funding body in writing.
- 2.3 The Principal must ensure that annual budgets of income and expenditure are prepared for consideration and approval by ~~the BRIC Committee~~ and thereafter that the annual budget is presented for approval to the Board of Management.
- 2.4 As the designated accountable officer, the Principal may be required to justify any of the College's financial matters to the Scottish Parliament or other relevant body.
- 2.5 The Principal shall demonstrate their oversight of financial matters by signing the annual statutory financial statements in accordance with their responsibilities.
- 2.6 The Principal is directly responsible to the Board of Management for the control of resources, for seeking economy, efficiency and effectiveness in the use of the College's resources and for ensuring that financial considerations are taken into account at all stages of decision-making.

In particular, the Principal shall:

- sign the annual statutory financial statements in accordance with their responsibilities;
- ensure that satisfactory and adequate records of the financial statements are retained in a form acceptable for presentation to the Scottish Parliament or other relevant body;
- advise the Board of Management on the proper discharge of its financial duties;
- be authorised, through a Scheme of Delegation, to write-off losses and instruct special payments;
- be involved with the [SFC](#) Chief Executive [SFC](#) on matters relating to public funding which arise before the Scottish Parliament.

3. Responsibility of the Vice-Principal— Finance [and Infrastructure](#)

3.1 [Strategic financial planning is the responsibility of the](#) ~~The~~ Vice-Principal —Finance [and Infrastructure is accountable for the day-to-day financial administration of the College](#) and [is](#) responsible to the Principal for:

- preparing annual capital, revenue budgets and financial plans;
- preparing accounts, management information, monitoring and control of income and expenditure against budgets and all financial operations;
- preparing the College's annual statutory financial statements, other financial statements and returns;
- ensuring that the College maintains satisfactory financial systems and processes;
- provision of advice on financial [strategy and planning policy](#) and liaison with internal and external auditors to achieve efficient processes.

The Vice-Principal— Finance [and Infrastructure](#) is supported in these responsibilities by the Head of Financial Services [who is responsible for the day-to-day financial administration of the College](#).

4. Executive Team

4.1 The Executive Team is responsible to the Principal for the operational and financial management of the areas or activities within their remit. They are advised by ~~the Vice Principal Finance and Infrastructure~~ on strategic financial matters. The Executive Team is responsible for establishing and maintaining clear lines of control and responsibility within the areas that they manage for all operational and financial matters including the delegation of day-to-day budget control to other budget holders.

4.2 The Executive Team shall provide the Vice Principal Finance and Infrastructure with such information as may be required to enable:

- compilation of the College's financial statements;
- implementation of financial planning and budgeting;
- implementation of audit and financial reviews, projects and value for money.

45. Responsibility of Budget Holders

54.1 Budget holders are the designated lead for specific budget lines within the overall College budget. Budget Holders are responsible for establishing and maintaining clear lines of accountability within their areas of responsibility for all financial matters.

Budget Holders are ultimately responsible through line management relationships to the Principal for the financial management of the areas or activities they control.

Budget Holders are advised and supported, as appropriate, by the Vice-Principal – ~~Finance and Finance and Infrastructure~~ and ~~the Head of Financial Services Director of Finance, Student Funding and Estates~~ in executing their financial duties.

54.2 Budget Holders will provide the Vice-Principal – ~~Finance and Infrastructure~~ with the information needed to establish:

- the compilation of the College's annual statutory financial statements;
- the implementation of financial planning;
- the implementation of audit and financial reviews, projects and value for money studies.

56. Responsibility of all Members of Staff

65.1 All members of staff should be aware and have a general responsibility for the security of the College's property, for avoiding loss and for due economy in the use of resources.

65.2 They should ensure that they are aware of the College's financial authority limits (see para 9.3), and the values of purchases for which quotations and tenders are required.

- 65.3** All members of staff shall make available any relevant records or information to the Vice-Principal —Finance and Infrastructure, or their authorised representatives, in connection with the implementation of the College's financial policies, these financial regulations and the system of internal financial control.
- 65.4** All members of staff shall provide the Vice-Principal —Finance and Infrastructure with such financial and other information as they may deem necessary to carry out the requirements of the Board of Management.
- 65.5** All members of staff shall immediately notify the Vice-Principal —Finance and Infrastructure or Head of Financial Services, whenever any matter arises which involves, or is thought to involve, irregularities concerning, *inter alia*, cash or property of the College. The Vice-Principal —Finance and Infrastructure or Head of Financial Services shall take such steps as deemed necessary by way of investigation and report.
- 65.6** Budget Holders must ensure that agreements negotiated within their area with external bodies cover any legal liabilities to which the College may be exposed. The advice of the Vice-Principal —~~Finance~~Finance and Infrastructure or their authorised representative should be sought to ensure that this is the case.

76. Committee Structure

- 76.1** The Board of Management has ultimate responsibility for the College's financial performance. However, the Board of Management delegates specific powers and responsibilities to various committees. Reference should be made to the Constitution and Governance Arrangements document of Ayrshire College which provides the Terms of Reference under which each of the Board of Management's committees operate.

87. Risk Management

- 87.1** The Board of Management acknowledges the risks inherent in its business, and is committed to managing risks that pose a significant threat to the achievement of its business objectives and financial sustainability.
- 87.2** The Board of Management has overall responsibility for risk management including determining a common approach to the management of risk throughout the College through the development, implementation and embedding within the organisation of formal and structured risk management processes. The Audit & Risk Committee, based on its Terms of Reference, is responsible for ensuring a system of risk management has been established and is being maintained.

78.3 The Board of Management requires that the risk management processes include:

- the adoption of [a Risk Management Policy to embed](#) common terminology in relation to the definition of risk and risk management;
- [the determination of the risk appetite of the College;](#)
- the establishment of a [Strategic College-wide](#) Risk Register which sets the criteria for the measurement of risk, linking the threats to their potential impact and the likelihood of their occurrence;
- detailed and regular review of risks across the College [services](#) to identify significant risk associated with the achievement of key objectives and mitigation actions in place to manage these risks;
- a designated "risk owner" who will be responsible and accountable for managing the risk in question;
- regular reporting to the Audit & Risk Committee and Board of Management of the [Strategic College's](#) Risk Register as approved by the members of College Committees.

98. Whistleblowing

98.1 Whistleblowing in the context of the [Public Interest Disclosure Act 1998](#) is the disclosure by an employee (or other party) about alleged malpractice in the workplace. Whistleblowing can include crime, civil offences (including negligence, breach of contract, etc.), miscarriage of justice, danger to health and safety or the environment and the cover-up of any of these. It does not matter whether or not the information is confidential. Whistleblowing can extend to malpractice occurring in the UK and any other country or territory.

89.2 Normally, any concern about a workplace matter at the College should be raised with the relevant member of staff's immediate line manager. The College however recognises that the seriousness or sensitivity of some issues, together with the identity of the person the member of staff thinks may be involved, may make this difficult or impossible.

98.3 A member of staff may, therefore, make the disclosure to one of the members of the Executive or Senior Leadership Team. If the member of staff does not wish to raise the matter with one of these individuals, or with the Principal or the Chair of the Board of Management, the matter may be raised directly with the Chair of the Audit & Risk Committee. If the concern relates to a member of the Board of Management (including the Principal), it should be raised with the College's Internal Auditors.

9.4 [A copy of the Raising Matters of Concern \(Whistleblowing\) Policy can be found on the staff intranet and the College website.](#)

109. Code of Conduct

109.1 The College is committed to the highest standards of openness, integrity and accountability. It seeks to conduct its affairs in a responsible manner, having regard to the principles established by the [Committee on Standards in Public Life](#), which members of staff at all levels are expected to observe. [These principles are set out in Appendix B.](#)

~~These principles are set out at Appendix B.~~ In addition, the College expects that staff at all levels will observe its code of conduct, ~~contained in its detailed financial procedures,~~ which covers:

- probity and propriety
- selflessness, objectivity and honesty
- relationships.

109.2 Members of the Board of Management, Senior Leadership Team or those involved in procurement are required to disclose interests in the College's Register of Interests maintained by the ~~Secretary to the Board of Management~~ [Board Governance Advisor](#). These individuals will also be responsible for ensuring that entries in the register relating to them are kept up to date regularly and promptly, ~~as prescribed in the Financial Procedures.~~

109.3 In particular, no person shall be a signatory to a College contract where they also have an interest in the activities of the other party.

Receiving Gifts or Hospitality

109.4 It is an offence under the [Bribery Act 2010](#) for members of staff to accept any gift or consideration as an inducement or reward for doing, or refraining from doing, anything in an official capacity or showing favour or disfavour to any person in an official capacity.

109.5 Staff must never canvass or seek gifts or hospitality. Staff should not accept any gifts of alcohol from contractors or suppliers.

109.6 The conduct of individuals should not create suspicion of any conflict between their official duty and their private interest. The action of individuals acting in an official capacity should not give the impression (to any member of the public, to any organisations with whom they deal or to their colleagues) that they have been (or may have been) influenced by a benefit to show favour or disfavour to any person or organisation.

[109.7](#) Staff are responsible for ensuring they avoid any position whereby they might be, or might be deemed by others to have been, influenced in making a business decision as a consequence of accepting such hospitality. Thus, members of staff should not accept any gifts, rewards or hospitality (or have them given to members of their families) from any organisation or individual with whom they have contact in the course of their work that would cause such a position to arise.

[109.8](#) The guiding principles to be followed by all members of staff must be that it is usually appropriate to refuse offers except:

- isolated gifts of a trivial character or inexpensive seasonal gifts (such as a calendar or diary) or other simple items of office equipment of modest value;
- Normal hospitality associated with staff duties and which would reasonably be regarded as inappropriate to refuse; or
- Gifts received on behalf of Ayrshire College.

[910.9](#) When it is not easy to decide between what is and what is not acceptable in terms of gifts or hospitality, the offer should be declined or advice sought from the Vice-Principal —Finance [and Infrastructure](#) or Head of Financial Services. For the protection of those involved, the Vice-Principal —Finance [and Infrastructure](#) through the Head of Financial Services (or other designated officer) will maintain a register of gifts and hospitality received where the value is in excess of £25.

[109.10](#) Members of staff in receipt of such gifts or hospitality are obliged to notify the Vice-Principal —Finance [and Infrastructure](#) (or other designated officer) promptly.

SECTION 3 – FINANCIAL MANAGEMENT AND CONTROL

1. Financial Planning

General

- 1.1 The Vice-Principal – ~~Finance~~ [Finance and Infrastructure](#) is responsible to the Principal for preparing and recommending financial plans for onward approval by the Board of Management on the recommendation of the BRIC Committee. The Vice-Principal – ~~Finance~~ [Finance and Infrastructure](#) is responsible for preparing any financial plans or forecasts for submission to the SFC or other appropriate body. Financial plans should be prepared consistently with the College's strategic plans approved by the Board of Management.

Budget Objectives

- 1.2 The Board of Management will, from time to time, set budget objectives for the College through the approval of a Financial Strategy. These strategic directions will help guide the Vice-Principal – ~~Finance~~ [Finance and Infrastructure](#) in preparing detailed financial plans for the College.

Resource Allocation

- 1.3 Resources are allocated annually throughout the College by the Executive Leadership Team and recommended to the Board of Management through the BRIC Committee. Budget Holders are responsible for the economic, effective and efficient use of resources allocated to them.

Budget Preparation

- 1.4 The Vice-Principal – ~~Finance~~ [Finance and Infrastructure](#) is responsible for preparing each year an annual revenue budget and capital programme for the approval of the Senior Leadership Team prior to the consideration, scrutiny and approval of the BRIC Committee. The BRIC Committee requires to recommend the budget to the Board of Management. The budgets presented should include a detailed income and expenditure account, cash flow forecasts for the year and a projected year-end balance sheet.
- 1.5 The Vice-Principal – ~~Finance~~ [Finance and Infrastructure](#) must ensure that detailed information is prepared in order to support the resource allocation process. This information is to be communicated to Budget Holders following approval by the Board of Management.
- 1.6 During the year, and if required, the Vice-Principal – ~~Finance~~ [Finance and Infrastructure](#) is responsible for submitting revised budgets to the Executive Leadership Team for discussion and approval before submission to the BRIC Committee.

Capital Programme

- 1.7 The Capital Programme includes all expenditure on land, buildings, equipment (including ICT), furniture and other associated capital expenditure. It includes all assets ~~arrests~~, whether these are secured from the funding bodies' capital grants or capitalised for inclusion in the College's annual statutory financial statements.
- 1.8 The Vice Principals of the College will establish protocols for the identification, prioritisation and inclusion of projects in the capital programme. This will be presented to the Senior Leadership Team for approval.
- 1.9 Thereafter, the capital programme shall be presented to the BRIG Committee in line with the responsibilities as detailed within the committee terms of reference. The Board of Management requires to provide final approval for the capital expenditure programme.
- 1.10 The Vice-Principal ~~—Finance~~ Finance and Infrastructure will also establish protocols for the approval of variations to the Capital Programme (including the notification of variations) to the Principal and to the BRIG Committee. If appropriate, it will be presented to the funding body, as detailed in the funding body's guidelines.
- 1.11 The Vice-Principal ~~—Finance~~ Finance and Infrastructure is also responsible for providing regular statements concerning all capital expenditure to the BRIG Committee for scrutiny and monitoring purposes.

Overseas Activity

- 1.12 In planning and undertaking overseas activity, the College must have due regard to the relevant guidelines issued by the funding body.

Other Major Developments

- 1.13 Any new major development of business, or proposed establishment of a company or joint venture, which will require an investment in buildings, resources or staff time should be presented for approval to the BRIG Committee and the Board of Management.
- 1.14 All major developments shall be in accordance with the SFC Financial Memorandum between the funding body and the Board of Management.

2 Financial Control

Budgetary Control

- 2.1 The control of income and expenditure within an agreed budget is the responsibility of the Budget Holder supported by the Head of Financial Services and Finance Team. Budget Holders must ensure that day-to-day monitoring is undertaken effectively. Budget Holders are responsible through their line managers to the relevant Senior Leadership Team member. Ultimately, they are accountable to the Principal for the income and expenditure budgets appropriate to their areas of responsibilities.
- 2.2 Significant departures from agreed budgetary targets must be reported immediately by the Budget Holder to the Vice-Principal –~~Finance~~[Finance and Infrastructure](#). If deemed necessary, corrective action must be taken.

Financial Information

- 2.3 Budget Holders are assisted in their financial responsibilities by management information provided through the Head of Financial Services. Monthly Budget statements will be provided to Budget Holders and they will be supported by the Finance Team.
- 2.4 The Vice-Principal –~~Finance~~[Finance and Infrastructure](#) is responsible for supplying budgetary reports on all aspects of the College's finances to the BRIC Committee on a basis agreed by the BRIC Committee. This is however subject to any specific requirements of the funding body.

Significant Changes to the Approved Budgets

- 2.5 Significant changes proposed to the overall approved budgeted position, prior to the new Financial Year commencing, will be first considered by the Senior Leadership Team. If approved these will thereafter be referred to the BRIC Committee for its scrutiny and approval. If required, advice will be taken from the Chair of the Committee.
- 2.6 Significant in-year changes required to the approved budget will be considered by the Executive Leadership Team and if approved will thereafter be referred to the BRIC Committee for its scrutiny and approval. If required, advice will be taken from the Chair of the Committee.

Virement (In-Year Transfer between Budgets)

- 2.7 In year consumables budgets cannot be used to fund staff appointments and any ring fenced or designated funds must be used solely for the purpose provided.

2.8 The virement of budgets must not lead to any net change in the overall annual budget for the College. Senior Leadership Team members may vire budgets within a single cost centre or between cost centres. These virements should be within detailed budget headings within each of the three principle budget categories:

- income.
- staff costs, and
- other operating expenditure.

2.9 Transfers between budget categories (e.g. staff and other operating expenditure) require the approval of the Vice Principal Finance and Infrastructure. Virement between budgets held by different Senior Leadership Team members is permitted with the written approval of the transferring and receiving Senior Leadership Team members.

Where a Budget Holder is responsible for more than one budget, virement is permitted up to £25,000 of the budget from which virement is sought, with the written consent of the Vice Principal — FinanceFinance and Infrastructure.

2.9 Virement between budgets held by different Budget Holders is permitted up to £250,000 of the budget from which virement is sought with the written consent of the transferring Budget Holder and the Vice Principal — FinanceFinance and Infrastructure.

2.10 All virements over £50,000 but less than £250,000 require to be authorised by both the Vice Principal — FinanceFinance and Infrastructure and the Principal.

2.11 Any requirement to vire £250,000 or over (in year) require to be approved by the BRIC Committee with appropriate supporting documents detailing the reason/rationale.

Treatment of Year-End Balances

2.13 At the year end, Budget Holders will not have the authority to carry forward a balance on their budget to the following year unless the Vice-Principal —FinanceFinance and Infrastructure has specifically approved this.

3. Accounting Arrangements

Financial Year

3.1 The College's academic year runs from 1 August to 31 July. The College is also required to report to both the Scottish Government and Scottish Funding Council on their financial year which run from 1 April to 31 March.

Basis of Accounting

- 3.2 The College's consolidated financial statements are prepared on the historical cost basis of accounting and in accordance with applicable accounting standards and the funding body's accounts direction.

Format of the Financial Statements

- 3.3 The financial statements are prepared in accordance with the [Statement of Recommended Practice Accounting for Further and Higher Education](#), subject to any specific requirements of the funding body, current Accounting Standards, and in accordance with the provisions of the Further and Higher Education (Scotland) Act 1992, if appropriate.

Capitalisation and Depreciation

- 3.4 ~~The~~ ~~The a~~ Accounting policies in relation to capitalisation and depreciation are noted within ~~the main accounting policies of the College included within the statutory annual financial statements~~. From time to time the main ~~a~~ Accounting policies may be presented for updating to the BRIC Committee for approval.
- 3.5 New land and buildings will be recorded in the balance sheet at actual build or acquisition cost, except where they are received as gifts. If received as gifts they will be recorded at depreciated replacement value. Buildings will be depreciated in equal instalments over their estimated remaining useful life. Land will not be depreciated.
- 3.6 Expenditure incurred on the acquisition of assets other than land and buildings will be recorded in the balance sheet in line with approved accounting policies.
- 3.7 [Certain tangible assets will be revalued. Where such a policy is adopted, it should be applied consistently to all tangible fixed assets of the same class, and the carrying amount should be its current value. A full valuation at least every 5 years and an interim valuation in year 3, with an interim valuation in the intervening years where it is likely that there has been a material change in value. Where an asset is found to have suffered impairment, the prospective impairment and background must be communicated to the SFC at the earliest opportunity.](#)
~~Capitalised assets will be depreciated in accordance with the College's approved accounting policies.~~

Accounting Records

- 3.8 The Vice-Principal — ~~Finance~~ [Finance and Infrastructure](#) is responsible for the retention of financial documents. These documents should be kept in a form that is acceptable to the relevant authorities, and complies with the requirements of the [Freedom of Information \(Scotland\) Act 2002](#) and [Data Protection Act 1998/2018](#).

3.9 The College is required by law to retain primary documents for six years. These include:

- [Bank account records](#)
- [Expenditure records](#)
- [Ledger records](#)
- [Receipts and revenue records](#)
- [Salaries and related records](#)
- [Stores records](#)
- [Other accountable financial records](#)
- ~~official purchase orders~~
- ~~paid invoices~~
- ~~accounts raised~~
- ~~bank statements~~
- ~~copies of receipts~~
- ~~payroll records, including part-time lecturers' contracts.~~

3.10 All ~~m~~Members of staff require to ensure that retention arrangements comply with any specific requirements of particular funding organisations.

3.11 Additionally, for auditing and other purposes, other financial documents should be retained for three years or as determined by the funder.

Public Access

3.12 The Board of Management is required to supply any member of the public with a copy of the College's most recent set of annual statutory financial statements within 20 days of a request, subject to the financial statements having been presented to Parliament. To ensure compliance with the [Freedom of Information \(Scotland\) Act 2002](#), the College will also allow members of the public to inspect the financial statements during normal working hours. An electronic copy of the most recent set of financial statements will also be available on the [College's website](#).

Taxation

3.13 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) is responsible for advising Budget Holders on all College related taxation issues. This advice will be in line with guidance issued by the appropriate bodies and relevant legislation as it applies to the College.

3.14 Therefore, the Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) will issue instructions to Budget Holders and relevant staff members on compliance with statutory requirements. These include those concerning VAT, PAYE, national insurance, corporation tax and import duty, as required.

3.15 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) is responsible for maintaining the College's tax records, making all tax payments, receiving tax credits and submitting tax returns by their due date as appropriate.

4. Audit Requirements

General

4.1 External Auditors and Internal Auditors shall have authority to:

- access College premises at reasonable times;
- access all assets, records, documents and correspondence relating to any financial and other transactions of the College;
- require and receive such explanations as are necessary concerning any matter under examination;
- require any employee of the College to account for cash, stores or any other College property under his or her control;
- access records belonging to third parties, such as contractors, when required.

4.2 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) is responsible for agreeing a timetable for final accounts purposes with the External Auditors.

4.3 The BRIC Committee is responsible for considering, scrutinising and approving the College's financial performance. The financial statements require to be reviewed and approved by the Audit & Risk Committee which shall receive all year end audit reports.

4.4 On the recommendation of both the BRIC and Audit & Risk Committees the annual statutory financial statements and relevant year end audit reports will be submitted to the Board of Management for approval. Thereafter they will be forwarded to SFC and other relevant bodies such as Audit Scotland who will present them to the Scottish Parliament.

External Audit

4.5 Under the terms of the [Public Finance and Accountability \(Scotland\) Act 2000](#), the Auditor General is responsible for appointing the External Auditors to the College.

4.6 The primary role of external audit is to report on the College's annual statutory financial statements. External audit carries out such examination of the statements and underlying records and control systems as are necessary to reach its opinion on the statements and to report on the appropriate use of funds.

4.7 The External Auditors address their report and opinion jointly to the Auditor General and the members of the Board of Management. The External Auditor's duties and responsibilities are in accordance with advice set out in the funding body's audit code of practice and the Auditing Practices Board's statements of auditing standards.

Internal Audit

- 4.8 The Internal Auditor is appointed by the Audit & Risk Committee on behalf of the Board of Management.
- 4.9 The ~~SFC College's~~ Financial Memorandum ~~with SFC~~ requires that it has an effective internal audit function. The main responsibility of internal audit is to provide the Board of Management and the Executive Leadership Team with assurances on the adequacy of the internal control systems.
- 4.10 The internal audit service remains independent in its planning and operation. The service has direct access to the Chair of the Audit & Risk Committee and any other member of the Board of Management including the Chair of the Board of Management and the Principal as required. The formal responsibilities of internal audit are detailed in Appendix C. The internal auditor service will also comply with the Auditing Practices Board's auditing guideline *Guidance for Internal Auditors*.

Fraud and Corruption

- 4.11 Full procedures and regulations for Counter Fraud, ~~Bribery~~ and Corruption are set out in the College's Counter Fraud, Bribery and Corruption policy.

Commented [AR1]: To link to Policy

~~Whenever any matter arises which involves, or is thought to involve, irregularity, including fraud, corruption or any other impropriety it is the duty of all members of staff and management to immediately notify the Vice Principal – Finance Finance and Infrastructure or in their absence the Head of Financial Services immediately.~~

- ~~4.12 The Vice Principal – Finance Finance and Infrastructure shall immediately advise of any suspected fraud, corruption or impropriety. The Principal will consider and decide on the following responses:~~

- ~~• The Principal will inform the Audit & Risk Committee, the BRIC Committee and the Board of Management, as appropriate.~~
- ~~• The Principal shall inform the Police if a criminal offence is suspected or has been committed.~~
- ~~• The Principal and the Audit & Risk Committee shall commission such investigation as may be necessary of the suspected irregularity, by the internal audit service or others, as appropriate.~~

- ~~4.13 The internal audit service, or others commissioned to carry out an investigation, shall prepare a report for the Audit & Risk Committee on the suspected irregularity. Such reports shall include advice on preventative measures.~~

- ~~4.14 If the suspected fraud is thought to involve the Vice Principal – Finance Finance and Infrastructure and/or the Principal, the member of staff should notify the Chair of the~~

~~Audit & Risk Committee or Chair of the Board of Management directly of their concerns regarding irregularities or utilise the College's Whistleblowing processes.~~

Value for Money

- 4.125 It is a requirement of the [SFC](#) Financial Memorandum that the Board of Management is responsible for delivering value for money from public funds. -The Board of Management should keep under review its arrangements for managing all the resources under its control, taking into account guidance on good practice issued from time to time by the funding body, Audit Scotland, the Public Accounts Committee or other relevant bodies such as APUC.
- 4.16 The College's Internal Audit services have regard to value for money considerations in their programme of work. To fulfil this responsibility, the Audit & Risk Committee, approves an Internal Audit Plan which includes value for money work that will provide evidence of compliance with the funding body's requirements. The Chair of the Audit & Risk Committee will ~~to~~ refer to these value for money considerations in the [Committees'](#) ~~in~~ annual report.

Other Auditors

- 4.17 The College may, from time to time, be subject to audit or investigation by external bodies such as funding bodies, Audit Scotland, European Court of Auditors, and HM Revenue & Customs. These external bodies will have the same rights of access as external and internal auditors.

5. Treasury Management

General

- 5.1 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) is responsible for setting out a strategy for [treasury cash](#) management. ~~All long term cash investments beyond 12 months maturity and any borrowings require the prior approval of the BRIC Committee.~~
- 5.2 All treasury management activities require to be compliant with SFC rules regarding approval for any secured or unsecured loans that go beyond the general consent levels set out in the [SFC](#) Financial Memorandum. Any and all borrowing shall be undertaken in the name of the College and shall conform to any relevant funding body requirements.
- 5.3 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) will provide regular reports to the [BRIC](#) Committee on Treasury Management activities as required.

Appointment of Bankers ~~and other Professional Advisers~~

- 5.4 [All bodies to which the Scottish Public Finance Manual applies are required to use the Government Banking Service contract.](#)

~~The Board of Management is responsible for the appointment of the College's bankers and other professional financial advisers (such as investment managers) on the recommendation of the BRIC Committee. The appointment shall be for a specified period after which consideration shall be given by the BRIC Committee to competitively tendering the service.~~

Banking Arrangements

- 5.5 The ~~Head of Financial Director of Finance, Student Funding and Estates is~~ Services is responsible for liaising with the College's bankers in relation to the College's bank accounts and the issue of cheques. All cheques shall be ordered on the authority of the Vice-Principal ~~—Finance~~ Finance and Infrastructure. The Vice-Principal ~~—Finance~~ Finance and Infrastructure shall make proper arrangements for their safe custody.
- 5.6 Only the Principal and the Vice-Principal ~~—Finance~~ Finance and Infrastructure may open or close a bank account for dealing with the College's funds. If required, this will be carried out in line with requirements of the bank. All bank accounts shall be in the name of the College or one of its associated entities (as appropriate).
- 5.7 All cheques and electronic payment instructions, including BACS and CHAPS payments, shall be signed or otherwise authorised by two duly authorised signatories from those set out on the list of authorised signatories for the bank account from which the payment is to be made.

Authorisation to make payments is as per detailed in the table below:

<u>-</u>	<u>Student Funding Payments</u>	<u>Payments - Suppliers</u>	<u>Payroll</u>	<u>Bank Account Transfers (same Bank)</u>
<u>Team Leader/ Financial Accountants</u>	<u><£50,000 Individual payment Limit £5,000</u>	<u><£50,000 Individual payment Limit £5,000</u>	<u><£0 Individual payment Limit £0</u>	<u><£250,000</u>
<u>Head of Financial Services/APs</u>	<u>>£50,000</u>	<u>>£50,000 to £500,000 Individual Payment Limit £50,000</u>	<u>>£50,000 to £500,000 Individual Payment Limit £50,000</u>	<u>>£250,000 to £1,000,000</u>
<u>ELT</u>	<u>Dispensation from SSF</u>	<u>>£500,000</u>	<u>>£500,000</u>	<u>>£1,000,000</u>

To ensure segregation of duties, sSystem generated batch payment files where in-built authorisation processes have been enforced by the table above (purchase ledger, payroll and student funding) will be uploaded to the BACS system by a member of the Finance Team. This file will only require one authorised electronic signatory, which must be one of the ~~Student Funding Manager (student funding payments only)~~ Head of Financial Services, Finance Manager, Financial Accountant or Finance Team Leader.

Other sundry payments including Bank transfers and urgent payments where appropriate authorisation has been obtained per the table above will be entered or imported into the online banking system by a member of the Finance Team. These payments will require two authorised electronic signatories one of which must be the Head of Financial Services, Financial Accountant or Finance Team Leader.

All automated transfers on behalf of the College, such as BACS, must be authorised in the appropriate manner detailed in the scheme of delegation for authorised spend and incorporating adequate separation of duties. Details of authorised persons and limits are provided for in the College's detailed financial procedures.

- 5.8 The Head of Financial Services is responsible for ensuring that all bank accounts are subject to regular reconciliation and that large or unusual items are investigated as appropriate.

6. Income

General

- 6.1 The Vice-Principal ~~—Finance~~Finance and Infrastructure is responsible for ensuring that appropriate procedures are in operation to enable the College to receive all income to which it is entitled. All receipt forms, invoices, tickets or other official documents in use and electronic collection systems must have the prior approval of the Vice-Principal ~~—Finance~~Finance and Infrastructure.
- 6.2 Levels of charges for services rendered, goods supplied, rents and lettings are determined by procedures approved by the Executive Leadership Team. These will be incorporated into the annual budgets presented to the BRIC Committee and thereafter the Board of Management.
- 6.3 The Vice-Principal ~~—Finance~~Finance and Infrastructure is responsible for the prompt collection, security and banking of all income received. These processes are overseen by the Head of Financial Services.
- 6.4 The Vice-Principal ~~—Finance~~Finance and Infrastructure is responsible for ensuring that all grants notified by the funding body and other bodies are received and appropriately recorded in the College's accounts.
- 6.5 The Vice Principals, based on remit, are responsible for ensuring that all claims for funds, including grants and contracts, are made by the due dates.

Maximisation of Income

- 6.6 It is the responsibility of all staff to ensure that revenue to the College is maximised by the efficient application of agreed procedures for the identification, collection and banking of income. In particular, this requires the prompt notification to the Vice-Principal – [Finance Finance and Infrastructure](#) of all sums due so that collection can be initiated.

Receipt of Cash, Cheques and other Negotiable Instruments

- 6.7 All monies received within the College from whatever source must be recorded on a daily basis, for example cash, cheques and other negotiable instruments.
- 6.8 All paperwork and monies received must be remitted to the Finance Team promptly, and in accordance with the format and timetable prescribed by the Vice-Principal – [Finance Finance and Infrastructure](#) and set out in these Financial Regulations. The custody and transit of all monies received must comply with the requirements of the College's insurers.
- 6.9 All sums received must be paid in and accounted for in full, and must not be used to meet miscellaneous expenses or be paid into petty cash floats.
- 6.10 Personal or other cheques must not be cashed out of money received on behalf of the College.
- 6.11 Receipts by credit or debit card: the College may only receive payments by debit or credit card using procedures approved by ~~the the Vice Principal Finance and Infrastructure~~ [Director of Finance, Student Funding and Estates](#).

Collection of Debts

- 6.12 The Vice-Principal – [Finance Finance and Infrastructure](#) shall ensure that:
- debtors' invoices are raised promptly on official invoices, in respect of all income due to the College;
 - invoices are prepared with care, recorded in the ledger, show the correct amount due and are credited to the appropriate income account;
 - any credits granted are valid, properly authorised and completely recorded;
 - VAT is correctly charged, where appropriate, and accounted for;
 - monies received are posted to the correct debtor's account;

- swift and effective action is taken in collecting overdue debts, in accordance with the protocols noted in the financial procedures;
- outstanding debts are monitored and reports prepared for management.

6.13 The Principal, through the Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) can agree credit arrangements and indicate the periods in which different types of invoice must be paid. This will include standard instalment plans.

6.14 Requests to write off debts in excess of £25,000 (i.e. an individual and not cumulative amount) must be referred in writing to the Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) and considered and approved by the Executive Leadership Team. If approved the request must go to the BRIG Committee for final approval. Debts between £10,000 and £24,999 may be written off with the permission, in writing, of the Principal. If below £10,000, by permission, in writing, of the Vice-Principal ~~—Finance~~[Finance and Infrastructure](#).

Student Fees

6.15 The procedures for collecting Student Fees (including but not limited to tuition fees) must be approved by the Vice-Principal ~~—Finance~~[Finance and Infrastructure](#). [The procedures are detailed in the Student Fees and Debt Recovery Policy.](#)

6.16 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) is responsible for ensuring that all student fees due to the College are received. Student fee levels require to be approved by the Executive Leadership Team as part of the annual budget processes.

6.17 Any student who has outstanding debts or any other item owed to the College shall not receive the certificate for any diploma or other qualification awarded by the College. This will only be given to the student when all outstanding debts have been cleared. Students with outstanding debts to the College shall be prevented from re-enrolling at the College. They will also be prevented from using any of the College's facilities unless appropriate arrangements have been made.

6.18 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) shall have the authority to issue certificates or allow re-enrolment of students up to an existing debt outstanding of £2,500 taking into account relevant circumstances.

6.19 Any student with a debt above this amount requires the approval of the Principal for both the issue of certificates or re-enrolment within the College.

Student Loans

6.20 Appropriate records require to be maintained to support all transactions involving SAAS student loans.

7. Project Grants and Contracts

General

- 7.1 Where approaches are to be made to outside bodies for support for projects or where contracts are to be undertaken on behalf of such bodies, it is the responsibility of the ~~Vice p~~Principal(s) based on remit to ensure that the financial implications have been appraised by the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance-](#)
- 7.2 This will include, but not be limited to, obtaining a set of grant terms and conditions from each organisation providing funding to enable appropriate monitoring of compliance.
- 7.3 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance-](#) is responsible for examining every formal application for grant and shall ensure that there is adequate provision of resources to meet all commitments. Applicants are recommended to engage the support of the College's Financial Accountants in the development of the costings included within their applications. This should take place prior to examination by the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance-](#)
- 7.4 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance](#) should ensure that the full cost of the project/contract is established. Grants and contracts shall be accepted on behalf of the College only by the Principal, or in their absence, by the Vice-Principal – ~~Finance~~[Finance and Infrastructure](#).
- 7.5 The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) shall maintain all financial records relating to grants and contracts. The Vice-Principal ~~—Finance~~[Finance and Infrastructure](#) shall initiate all claims for reimbursement from sponsoring bodies by the due date. Each grant or contract will be assigned as a responsibility to a specific ~~D~~irector or ~~v~~[Vice p](#)Principal.
- 7.6 Any overspend or under-recovery is to be the clear responsibility of the assigned ~~d~~Director or ~~v~~[Vice p](#)Principal.

Recovery of Overheads

- 7.7 Overheads may be considered and charged to project activity. The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance](#) shall ensure that the treatment of overheads is factored into the establishment of the full cost of the project/contract and the decision making processes where appropriate.

Costing/Transparency

- 7.8 The College's principles on costing and pricing should be approved by the ~~Vice-Principal~~Vice Principal Finance and Infrastructure—Finance.
- 7.9 Each ~~V~~vice ~~P~~principal and staff undertaking project activity are responsible for maintaining the records specified within the documentation/grant agreement to enable compilation of any returns to the funding body.

Grant and Contract Conditions

- 7.10 Many grant-awarding bodies and contracting organisations stipulate conditions under which their funding is given. In addition, there are often procedures to be followed regarding the submission of reports or the provision of other relevant information. Failure to respond to these conditions could mean that the College will suffer a significant financial penalty. It is the responsibility of the assigned ~~V~~vice ~~P~~principal, ~~A~~assistant ~~P~~principal or ~~S~~ervice ~~H~~head to ensure that conditions of funding are met.
- 7.11 Any loss to the College resulting from a failure to meet conditions of funding is the responsibility of the assigned ~~V~~vice ~~P~~principal, ~~A~~assistant ~~P~~principal or ~~S~~ervice ~~H~~head.

8. Other Income-Generating Activity

Off-site Collaborative Provision

- 8.1 Any contract or arrangement whereby the College provides education to students away from College premises, or with the assistance of persons other than the College's own staff or with independent contractors (partner organisations), must be subject to the following procedure.
- 8.2 After a written recommendation from the relevant Vice Principal, and approval by the Executive Leadership Team, there shall be a contract signed by the Principal and on behalf of any partner organisation. The signed contract must at the least comply with the funding body model contract (as amended from time to time) in place before any provision is made.
- 8.3 The relevant ~~V~~vice ~~P~~principal shall ensure that all funding body obligations are met including the provision of information and reporting requirements.
- 8.4 The form of the contract shall be scrutinised in advance of signature by the relevant ~~V~~vice ~~P~~principal based on remit. Any concerns regarding contract provisions shall be raised immediately with the ~~Vice-Principal~~Vice Principal Finance and Infrastructure—Finance who may decide to take a legal view on the provisions of the contract.

Community/European and Other Match Funding Projects

- 8.5 Any such project, ~~outwith~~with SFC led European projects, requires the approval of the Executive Leadership Team prior to any commitment being entered into. Approval should be gained through a written business case. The business case must show that eligible matching funds are available, that the project is deliverable in terms of outputs, financially viable and strategically beneficial to the aims and objectives of the College.

Profitability and Recovery of Overheads

- 8.6 All income-generating activities must be self-financing or surplus-generating unless it is intended that a new course is to be launched as a loss leader. If that is the case, the reason for it must be specified and agreed by the Executive Leadership Team.
- 8.7 Other income-generating activities organised by members of staff must be costed and agreed with the ~~Vice Principal~~[Vice Principal Finance and Infrastructure—Finance](#) based on remit, before any commitments are made. Staff are recommended to engage the support of the College's Financial Accountants in the development of the costings included within their applications. This should take place prior to examination by the ~~Vice Principal~~[Vice Principal Finance and Infrastructure—Finance](#).

Deficits

- 8.8 Any unplanned deficits incurred on other income-generating activities will be reported to the Senior Leadership Team. The forward actions/decisions taken by the Senior Leadership Team will be dependent on the reasons for the deficit.

Additional Payments to Staff

- 8.9 Any proposal that involves additional payments to members of staff should be supported by a schedule of names and values and must be approved by the relevant ~~Assistant Principal~~ or ~~Service Head~~. In the case of an ~~Assistant Principal~~, the relevant Vice Principal must approve the payment.
- 8.10 If work is undertaken by a member of staff, under agreement for a third party, and not during annual leave, any payment due should be remitted to the College and not be retained by the member of staff.

9. Expenditure

General

- 9.1 The ~~Vice Principal~~[Vice Principal Finance and Infrastructure—Finance](#) is responsible for ensuring appropriate systems are in place for making payments to suppliers of goods and services to the College. Application of these are overseen by the Head of Financial Services.

Scheme of Delegation/Financial Authorities

- 9.2 Budget Holders are accountable for purchases within their areas of responsibility. Budget Holders are not authorised to commit the College to expenditure without first identifying sufficient funds are available to them to meet the purchase cost.
- 9.3 When raising a purchase ~~order~~ order on EBIS, the Purchase Order (PO) will automatically route to the relevant signatory(s) based on the authorisation levels below, an Internal Requisition form should be signed by an authorised signatory and should be sent to the Finance Team. Authorisation levels for Purchase Orders ~~Internal Requisitions are to be~~ were approved by the Executive Leadership Team ~~at its meeting held 3 November 2022.~~ The authorisation levels are as follows:

<u>Requisition Value</u>	<u>Authorised by</u>
<u>Up to £5,000</u>	<u>Curriculum Heads</u>
<u>Up to £35,000</u>	<u>As above plus Assistant Principals and Service Heads</u>
<u>Up to £75,000</u>	<u>As above plus relevant Vice Principal</u>
<u>Over £75,000</u>	<u>As above plus Principal</u>

<u>Requisition Value</u>	<u>Authorised by:</u>
<u>Up to £5,000</u>	<u>Curriculum Heads</u>
<u>Up to £35,000</u>	<u>As above plus Assistant Principals and Service Heads</u>
<u>Up to £75,000</u>	<u>As above plus relevant Vice Principal</u>
<u>Over £75,000</u>	<u>As above plus Principal</u>

For the avoidance of doubt where the Budget Holder is a Vice Principal or Assistant Principal, they should sign as Budget Holder and within the limits noted above. The Internal Requisition thereafter should be signed by the Vice Principal Vice Principal Finance and Infrastructure ~~Finance and Infrastructure and~~ where required due to the value another Vice Principal and Principal. Normally authorisation should reflect relevant line management structures, although other Vice Principals or Directors can be used, if required.

All values above are **inclusive of VAT** at the prevailing rate.

9.4 The Head of Financial Services, on behalf of the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance](#), shall ~~ensure that maintain a register of all~~ authorised signatories and Budget Holders ~~use a digital signature for the purposes of authorising POs or any other documentation requiring signature. must supply him or her with specimen signatures of those authorised to raise POs or certify invoices for payment.~~

9.5 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure —Finance](#) must be notified immediately of any changes to the authorisations to commit expenditure.

[Contract Signatory Limits](#)

9.6 The Principal may enter into a contract for the supply of goods and services where the value of the contract does not exceed £250,000. The Principal, on behalf of the Board of Management or one of the Board's committees, has authority to sign other contracts in excess of £250,000 for the supply of goods and services which have been previously approved by the Board of Management or the authorised sub-committee. ~~For example, this could be the Principal signing for a part of the approved Capital Programme.~~

9.7 Expenditure on single items or contracts of £250,001-£1,000,000 not previously approved shall require the approval of the BRIG Committee.

9.8 The Board of Management must approve expenditure or contracts not previously approved in excess of £1,000,000.

9.9 The approvals to contract will be secured where possible in advance by highlighting such expenditure items in the annual budget or capital programme at BRIG Committee or Board of Management.

[Procurement Strategy, Policy and Processes](#)

9.10 The College has separate documents which describe in detail the Procurement Strategy and the Policy and Procedures required to be adopted. The Procurement Policy complies with Audit Scotland requirements, [the College](#) Financial Regulations and [with the Scottish Funding Council's SFC](#) Financial Memorandum ~~and Addendum~~ which confirms the revised delegated limits for incorporated colleges. It is important that staff read and understand the requirements of the Procurement Policy and Procedure. Relevant staff are also required to undertake regular procurement training.

[9.11 The College requires all Senior Leadership Team members, irrespective of the source of funds, to obtain goods and services that offer Value for Money and have been purchased in accordance with Scottish and EU procurement legislation and regulation.](#)

9.12 The Vice Principal Finance and Infrastructure is responsible for:

- ensuring that the College's procurement procedures are known and observed by all staff involved in procuring for the College;
- advising teaching and support departments on matters of College procurement procedures and practice;
- Developing and managing contract and supplier arrangements on behalf of the College to assist Senior Leadership Team members in meeting their value for money objectives;
- the drafting and negotiation of all large-scale procurement contracts undertaken by the College, and;
- ensuring that the College complies with relevant procurement legislation and regulations.

9.13 The Vice Principal Finance and Infrastructure is responsible for ensuring that the College complies with its legal obligations under Scottish and EU procurement legislation. Scottish procurement regulations apply to contracts with a value of £50,000 or greater up to EU procurement regulations which apply to written contracts for all forms of procurement, purchase or hire with a total value exceeding the current EU threshold value.

9.14 The Scottish regulations require that the value of same or similar purchases over any 4-year period must be aggregated and that where that calculation exceeds £50,000 then the Scottish procurement regulations will apply to all future purchases. It is the responsibility of Senior Leadership Team members to ensure that their members of staff comply with the Scottish and EU regulations by notifying the Vice Principal Finance and Infrastructure of any purchase that is likely to exceed the thresholds. This will need to be done well in advance in order to permit advertisements in journals such as the Official Journal of the European Union (OJEU).

9.15 The Vice Principal Finance and Infrastructure is also required to annually submit to the Scottish Funding Council details on expenditure which exceeds the threshold.

9.16 The Scottish regulations require that the College publishes an Annual Procurement Strategy and must confirm to the Scottish Government it has done so. The Scottish regulations require that the College provides the Scottish Government with an Annual Procurement Report that details all regulated procurement. The report must also be published on the College's website.

9.17 Procurement Non-Competitive Action requires prior consultation with the SFC if the anticipated spend is greater than £25,000 (per SFC guidance). Goods and services should firstly be sourced through APUC, Government and other framework agreements, prior to any alternative procurement route being taken.

Quotations and Tenders

9.18 Budget holders must comply with the College's Procurement Policy and the Scottish Government Procurement Journey. To avoid conflict with applicable procurement legislation and regulation guidance from College procurement team must be sought before making a purchase. The procurement procedure to be followed for the value threshold of a particular contract is as follows:

For goods / services / works

<u>Value incl VAT</u>	<u>Action</u>	<u>Responsibility</u>	<u>Authorisation</u>
<u>£0 to £5,000k</u>	<u>1 Quote</u>	<u>Devolved to Department</u>	<u>Budget Holders</u>
<u>£5,000k to £35,000k</u>	<u>3 Quotes</u> <u>Consider quality and price</u>	<u>Devolved to Department</u>	<u>College Management Team</u>
<u>£35,000k- to £214,904 for goods and services and £35,000 to £5,372,609 for works</u>	<u>Tender issued via Public Contracts Scotland</u>	<u>Procurement Manager</u>	<u>College Senior Leadership Team and Procurement</u>
<u>£214,904 and over for goods and services/ £5,372,609 and over for works</u>	<u>Tender- Open advert or if deemed appropriate restricted procedure via myTender and Public Contracts Scotland</u>	<u>Procurement Manager</u>	<u>Principal or Vice Principal and Procurement</u>

Over EU threshold - the contract will be subject to full EU tendering procedures unadvertised using the Public Contracts Scotland website.

Building Repair and Maintenance Contracts

9.11 ~~Building repairs and maintenance contracts are normally the responsibility of the Vice Principal – Finance. All awards of contracts must be completed in line with the College's Procurement Policy and Procedure.~~

Capital Projects (in excess of £250,000) and Key Stage Reviews (KSRs)

9.192 All Capital Projects greater than in excess of £250,000 require to be approved by the BRI Committee in line with the Committee's Terms of Reference.

- 9.13 Design team professionals such as architects and quantity surveyors/cost consultants should be appointed if the project is considered to be too large or too specialised for the in-house Estates Team. All appointments shall be subject to the provisions of the Procurement Policy and Procedure.
- 9.14 Proposals for large projects shall be presented in the form of strategic rationale including costings and where appropriate investment appraisals. Project proposals should be prepared by the relevant vice principal supported by the College's financial accountants in the development of the costings. Any requirement for Investment appraisals should comply with appropriate funding body guidance.
- 9.15 All Capital Projects over £250,000 shall be subject to a series of key stage review processes and project sponsor appointed for each. The key stage review will include five distinct stages outwith the formal committee structures. These are as follows:
- Outline business case approval
 - Pre tender review stage
 - Tender evaluation and contract award
 - Project review on project completion
 - Post occupancy
- 9.16 The key stage reviews will include initial scope versus developing proposals, change management and control arrangements, authorisation requirements, continued project relevance, risks and timelines, status updates and financial analysis including costs and funding requirements.

Overseas Regulations

- 9.17 The ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#) is responsible for ensuring the College complies with its legal obligations concerning any relevant overseas procurement legislation. The College Procurement Policy includes detailed information on the overseas requirements and the processes to be adopted by the College.
- 9.19 The ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#) may also be required to submit annually to the funding body details on relevant overseas expenditure. Copies of the relevant documentation falling into this category are the responsibility of the relevant budget holder. This documentation must be provided by Budget Holders to the ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#) within the required timescales.

Receipt of Goods

- 9.20 All goods shall be received at designated receipt and distribution points. They shall be checked for quantity and/or weight and inspected for quality and specification. A delivery note shall be obtained from the supplier at the time of delivery and signed by the person receiving the goods.
- 9.21 All goods received shall be ~~entered~~ entered into EBIS as a GRN (Goods Received Note) ~~onto an appropriate goods received document/formal systems in place. This would be completed by Central Stores team or receiving department.~~ If the goods are deemed to be unsatisfactory, the record shall be marked accordingly and the supplier immediately notified so that they can be collected for return as soon as possible. Where goods are short on delivery, the record should be marked accordingly and the supplier immediately notified.

Payment of Invoices

- 9.22 The procedures for making all payments shall be in a form specified by the ~~Vice-Principal~~ Vice Principal Finance and Infrastructure—Finance.
- 9.23 The Head of Financial Services is responsible for deciding the most appropriate method of payment for categories of invoice. Payments to UK suppliers will be made by BACS payment. Only in exceptional circumstances will manual cheques be used.
- 9.24 Budget Holders are responsible for ensuring that expenditure within their areas of accountability does not exceed the budgeted funds made available to them.
- 9.25 The operation and control of the College's credit cards is the responsibility of the ~~Vice-Principal~~ Vice Principal Finance and Infrastructure—Finance. This does not, however limit the responsibilities of the card holders.
- 9.26 Holders of credit cards must use them only for the purposes for which they have been issued and within the authorised purchase limits. Cards must not be loaned to another person. Cards must not be used for personal or private purchases. Cardholders should obtain approval to purchase from the relevant Budget Holder and should ensure that there is sufficient budget available to meet the costs. The ~~Head of Financial Director of Finance, Student Funding and Estates shall~~ Services shall determine the information required on purchases made with credit cards and - ~~d~~Deadlines for receipts to be submitted in the Finance Team. This is to enable proper financial control.
- 9.27 Suppliers should be instructed by the Budget Holders to submit invoices for goods or services to the Finance Team. Should invoices be received in other curriculum/service areas, these must be passed to the Finance Team as soon as they have been authorised. Care must be taken by the Budget Holders to ensure that discounts receivable are obtained.

9.28 Payments will only be made by the Finance Team against invoices that have been certified for payment by the appropriate Budget Holder in line with the authorisation procedures. Payments will only be made by the Finance Team against invoices that can be matched to a receipted order. Certification of an invoice or receipting of an electronic order will confirm that:

- the goods have been received, examined and approved with regard to quality and quantity, or that services rendered or work done is satisfactory;
- where appropriate, it is matched to the order;
- invoice details (quantity, price discount etc.) are correct;
- the invoice is arithmetically correct;
- the invoice has not previously been passed for payment;
- where appropriate, an entry has been made on [EBIS for the GRN-a stores record](#)
- an appropriate cost centre is quoted(this must be one of the cost centre codes included in the Budget Holder's areas of responsibility and must correspond with the type of goods or service described on the invoice).

Staff Reimbursement

9.29 The College's payment procedures are in place to enable the majority of non-pay supplies to be procured through the purchase ledger without staff having to incur any personal expense. However, on occasion, staff may incur expenses, most often in relation to travel, and are entitled to reimbursement (see 10.5).

9.30 Where such purchases by staff are planned, the Head of Financial Services and the relevant Budget Holder may jointly approve cash advances to staff who are going to incur expenditure on the College's behalf. Such an advance will only be made on the completion of a Cash Advance Form (available on the College's intranet). Upon completion of the travel or purchase to which the advance relates, within one month a final account must be prepared to demonstrate how the advance was disbursed and any unspent balance repaid. Under NO circumstances will an advance be approved when the final accounting for an earlier advance to an individual is still outstanding.

Petty Cash

9.31 In exceptional circumstances, where a single item is for less than £50, it can be reimbursed from petty cash. It must be supported by a completed and authorised Payment Request Form and the relevant receipts or vouchers.

9.32 The [Head of Financial Director of Finance, Student Funding and Estates](#) ~~shall~~ [Services shall](#) make available to curriculum/service areas such imprests as they consider necessary for the disbursements of petty cash expenses. However, it is important for security purposes that petty cash imprest floats are kept to a minimum. A completed Float Reimbursement Form must be sent to the Head of Financial Services or their nominated representatives together with appropriate receipts or

vouchers. This must be sent before the total amount held has been expended, in order to retain a working balance pending receipt of the amount claimed.

- 9.33 The member of staff granted a float is personally responsible for its safe-keeping. The petty cash box must be kept locked in a secure place in compliance with the requirements of the College's insurers when not in use. The floats will be subject to periodic checks/audits by the relevant manager or another person nominated by him or her.
- 9.34 Petty cash floats may be subject to random checks and audits at any time. Members of staff granted a float must ensure that all paperwork is up to date, that the float is correct and that there is no undue delay in responding to the check or audit. Any discrepancies will result in an internal review by the Finance Team.
- 9.35 Standard College petty cash forms are supplied by the Head of Financial Services and must be used for recording all imprest accounts.
- 9.36 At the end of the financial year a certificate of the balances held should be completed by the member of staff responsible for the float. This must be provided to the Finance Team within the required timelines.

Other Payments

- 9.37 Payments for maintenance and other items to students on behalf of sponsoring organisations shall be made on the authority of the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure—Finance](#), supported by detailed claims approved by the Budget Holder.

Late Payment Rules

- 9.38 The Late Payment of Commercial Debts (Interest) Act 1998 gives small businesses the right to charge interest on late payments from large organisations and public authorities. Key points are:
- small businesses can charge interest on overdue invoices;
 - the rate of interest is currently 8% per annum above the official daily rate of the Bank of England;
 - the Act also applies to overseas organisations;
 - the College can be sued for non-payment.

In view of the penalties in this Act, invoices must be passed for payment as soon as possible after receipt.

Project Cash Advances

- 9.39 Budget Holders may approve cash advances for projects carried out away from the College where cash expenditure may be unavoidable. Other forms of payment will

be expected to be used wherever possible, such as an official purchase order and subsequent payment or a College credit card (if applicable).

- 9.40 Receipts or paid invoices will be retained for all sums expended in this way. A final account must be prepared to demonstrate how the advance was disbursed and any unspent balance repaid. This must be finalised within one month of completion of the project to which the advance relates. Under NO circumstances will an advance be approved when the final accounting for an earlier advance to a project or individual is outstanding.

Giving Hospitality

- 9.41 Staff entertaining guests from external bodies at lunch/diner time should normally use the College's catering facilities. Where this is not the case, reasons must be stated when submitting a claim for reimbursement. All claims by staff must be approved by the relevant member of the Executive Leadership Team prior to reimbursement.

10. Pay Expenditure

Remuneration Policy

- 10.1 All College staff will be appointed to the approved salary scales and in accordance with appropriate conditions of service. All letters of appointment must be issued by the Human Resources and Organisational Development Team.
- 10.2 Salaries and other benefits for the Senior Leadership Team will be determined by the Performance Review and Remuneration Committee of the Board of Management.

Appointment of Staff (Permanent and Temporary)

- 10.3 All contracts of service shall be concluded in accordance with the College's approved human resources practices and procedures. All offers of employment with the College shall be made in writing by the Principal, or Principal's designate. All staff shall ensure that the ~~Vice-Principal~~Vice Principal Finance and Infrastructure – Finance and the ~~Vice Principal People, Performance and Transformation Assistant Principal of Human Resources and Organisational Development~~ are provided promptly with all information they may require in connection with the appointment, resignation or dismissal of employees.

Salaries and Wages

- 10.4 The ~~Vice Principal People, Performance and Transformation Assistant Principal of Human Resources and Organisational Development~~ and ~~Vice-Principal~~Vice Principal Finance and Infrastructure – Finance (as appropriate) are responsible for all payments of salaries and wages to all staff including payments for overtime or services rendered. All timesheets and other pay documents, including those relating to fees payable to external examiners or visiting lecturers, will be in a form prescribed or approved by the ~~Vice-Principal~~Vice Principal Finance and Infrastructure – Finance.

10.5 The ~~Vice Principal People, Performance and Transformation Assistant Principal of Human Resources and Organisational Development~~ us ~~be~~ responsible for keeping the ~~Vice Principal~~ Vice Principal Finance and Infrastructure – Finance informed of all matters relating to personnel for payroll purposes. In particular these include:

- appointments, resignations, dismissals, supervisions, secondments and transfers;
- absences from duty for sickness or other reason, apart from approved leave;
- changes in remuneration other than normal increments and pay awards;
- information necessary to maintain records of service for superannuation, income tax and national insurance.

10.6 The ~~Vice Principal~~ Vice Principal Finance and Infrastructure – Finance is responsible for payments to non-employees and for informing the appropriate authorities of such payments. All casual and part-time employees will be included on the payroll (this excludes self-employed workers). All self-employed workers require the written approval of the Principal.

10.7 The ~~Vice Principal~~ Vice Principal Finance and Infrastructure – Finance shall be responsible for keeping all records relating to payroll including those of a statutory nature.

10.8 All payments must be made in accordance with the College's detailed payroll financial procedures and comply with HM Revenue and Customs regulations.

Superannuation Schemes

10.9 The Board of Management is responsible for undertaking the role of employer in relation to appropriate pension arrangements for employees.

10.10 The ~~Vice Principal~~ Vice Principal Finance and Infrastructure – Finance is responsible for day-to-day superannuation matters, including:

- paying contributions to various authorised superannuation schemes;
- preparing the annual return to various superannuation schemes.

10.11 The ~~Vice Principal People, Performance and Transformation Assistant Principal of Human Resources and Organisational Development~~, or their representative is responsible for administering pension arrangements and arranging when deductions should begin or cease for staff.

10.12 The ~~Vice Principal People, Performance and Transformation Assistant Principal of Human Resources and Organisational Development~~ or their representative, is responsible for advising any changes to employees' terms and conditions to the relevant superannuation agencies.

Travel, Subsistence and Other Allowances

- 10.11 All claims for payment of subsistence allowances, travelling and incidental expenses shall be completed using the College's i-Trent system. Claims will be approved by the relevant line manager for each individual staff member.
- 10.12 Claims by members of staff must be completed in line with the relevant College Policy and authorised online using i-Trent by their Line Manager. The authorisation by the line manager shall be taken to mean that:
- the journeys were authorised;
 - the expenses were properly and necessarily incurred;
 - the allowances are properly payable by the College;
 - consideration has been given to value for money in choosing the mode of transport.
- 10.13 Travel claims by the Principal shall be approved by the Chair ~~or Vice Chair of~~ the Board of Management. Arrangements for travel by the Chair of the Board of Management shall be approved by the [Chair or Vice Chair of the](#) Audit & Risk Committee.

Overseas Travel

- 10.14 All arrangements for overseas travel must be approved by the Principal in advance of committing the College to those arrangements or confirmation of any travel bookings. Arrangements for overseas travel by the Principal or members of the Board of Management shall be approved by the Chair of the Board of Management.
- 10.15 Where spouses, partners or other persons unconnected with the College intend to participate in a trip, this must be clearly identified in the approval request. The College must receive reimbursement for the expected costs it may be asked to cover for those persons in advance of confirming travel bookings. Any additional costs must be fully incurred by staff or board member.

Expenses for Members of the Board of Management

- 10.16 Claims for members of the Board of Management, including the Chair will be authorised by the ~~Secretary to the Board of Management~~[Board Governance Advisor](#). These will then be submitted to the Finance Team for processing.

Severance and Other Non-Recurring Payments

- 10.17 Severance payments shall only be made in accordance with relevant legislation and under a scheme approved by the Board of Management and [the](#) SFC. Professional advice should be obtained where necessary. No amounts shall be expended that exceed the budget allocated for the purpose. All such payments shall be authorised by the Principal and calculations checked by the [Vice Principal People, Performance and Transformation](#) ~~Assistant Principal of Human Resources and Organisational~~

~~Development~~ and the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) or their authorised representation.

~~10.18 Any individual amounts that do not fall within the parameters above or are in excess of £100,000 require approval by the BRIC Committee.~~

10.19 All amounts paid should, where appropriate, be declared in the financial statements in the prescribed format.

10.20 All matters referred to an employment tribunal shall be notified to the BRIC Committee at the earliest opportunity in order that budget provision may be made as necessary. All determinations of tribunals must be notified to the Board of Management.

11. Assets

Land and Buildings

11.1 The purchase, lease or rent of land and buildings under £250,000 per annum can be approved by the Principal after an appropriate recommendation and approval by the Senior Leadership Team.

11.2 The purchase, lease or rent of land and buildings over £250,000 per annum can only be undertaken with authority from the BRIC Committee and Board of Management.
~~Where exchequer funded assets or exchequer funds are involved the authority must sign reference to funding body requirements~~

Fixed Asset Register

11.3 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) is responsible for maintaining the College's register of land, buildings, fixed plant and machinery. All Staff will provide the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) with any information they need to maintain the register.

Stocks and Stores

11.4 Staff are responsible for establishing adequate arrangements for the custody and control of stocks and stores within their curriculum/service area. The systems used for Stores accounting must have the approval of the Head of Financial Services.

11.5 Allocated staff are responsible for ensuring that regular inspections and stock checks are carried out. Stocks and stores of a hazardous nature should be subject to appropriate security checks.

11.6 Where stocks require valuation in the balance sheet the allocated staff member must ensure that the stock-taking procedures in place have the approval of the [Head of Financial Services](#)~~Director of Finance, Student Funding and Estates~~. The staff member must also ensure that instructions to appropriate staff within their

curriculum/service areas are issued. These instructions must, in accordance with advice, be contained in the College's detailed financial procedures.

Safeguarding Assets

- 11.7 All staff are responsible for the care, custody and security of the buildings, stock, stores, furniture, cash, etc. under their control. They will consult the ~~Vice-Principal~~ [Vice Principal Finance and Infrastructure – Finance](#) in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.
- 11.8 Assets owned by the College shall, so far as is practical, be effectively marked to identify them as College property.

Personal Use

- 11.9 Assets owned or leased by the College shall not be subject to personal use without proper authorisation.

Asset Disposal

- 11.10 Disposal of equipment and furniture must be in accordance with the College's relevant policies and procedures. All such ~~d~~Disposals require the written authorisation of the ~~Vice-Principal~~ [Vice Principal Finance and Infrastructure – Finance](#).
- 11.11 Disposal of land and buildings must only take place with the authorisation of the Board of Management. ~~SFC Funding Body~~ consent ~~will may also~~ be required [in advance of any planned sale, if its funds were involved in the acquisition of the asset.](#)

All Other Assets

- 11.12 All ~~s~~Staff are responsible for establishing adequate arrangements for the custody and control of all other assets owned by the College. This includes tangible assets (such as stock) and intangible assets (such as software), including electronic data.

12. Funds Held in Trust

Gifts, Benefactions and Donations

- 12.1 The ~~Vice-Principal~~ [Vice Principal Finance and Infrastructure – Finance](#) is responsible for maintaining financial records in respect of gifts, benefactions and donations made to the College and initiating claims for recovery of tax where appropriate.

Student Support Funds

- 12.2 The ~~Vice-Principal~~ [Vice Principal Finance and Infrastructure – Finance](#) will prescribe the format for recording the use of Student Support Funds.

- 12.3 Detailed records require to be held to support the payment of funds to students and these records require to comply with funding body requirements.

Voluntary Funds

- 12.4 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) shall be informed of any fund that is not an official fund of the College but which is controlled wholly or in part by a member of staff in relation to their function in the College.
- 12.5 The accounts of any such fund shall be audited/verified by an independent external person and shall be submitted with a certificate of audit/verification to the appropriate body. The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) shall be entitled to verify that this has been done.

13. Other Matters

Insurance

- 13.1 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) is responsible for the College's insurance arrangements, including the provision of advice on the types of cover available. As part of the overall risk management strategy, all risks will have been considered and those most effectively dealt with by insurance cover will have been identified. This is likely to include important potential liabilities and provide sufficient cover to meet any potential risk to all assets.
- 13.2 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) is responsible for effecting insurance cover and reporting to the Executive Leadership Team. The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) (or their nominated representative which in most cases will be the Head of Financial Services) is therefore responsible for obtaining quotes, negotiating claims and maintaining the necessary records. The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) will keep a register of all insurances effected by the College and the property and risks covered.
- 13.3 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) (or their nominated representative) will also deal with the College's insurers and advisers about specific insurance issues.
- 13.4 All staff involved must ensure that any agreements negotiated within their curriculum/service areas with external bodies cover any legal liabilities to which the College may be exposed. The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance's](#) advice should be sought to ensure that this is the case.
- 13.5 All staff involved must give prompt notification to the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) of any potential new risks and additional property and equipment that may require insurance and of any alterations affecting existing risks. All staff involved must advise the ~~Vice-Principal~~[Vice Principal Finance](#)

[and Infrastructure – Finance](#) (or their nominated representative, in most cases the Head of Financial Services) immediately of any event that may give rise to an insurance claim. The ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#) (or their nominated representative) will notify the College's insurers and, if appropriate, prepare a claim in conjunction with the staff member's manager for transmission to the insurers. Staff should ensure that all insurance claims are notified immediately to the ~~Head of Financial Services~~[Director of Finance, Student Funding and Estates](#).

- 13.6 The ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#) (or their nominated representative) is responsible for keeping suitable records of plant which is subject to inspection by insurance companies or their representatives and for ensuring that inspection is carried out in the periods prescribed.
- 13.7 All staff using their own vehicles on behalf of the College shall maintain appropriate insurance cover for business use. All staff require to adhere to the relevant Policy. No personal car mileage claim will be reimbursed where a member of staff does not have business insurance cover.

Companies and Joint Ventures

- 13.9 In certain circumstances it may be advantageous to the College to establish a company or a joint venture to undertake services on behalf of the College. Any member of staff considering the use of a company or a joint venture should first seek the advice of the ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#). The ~~Vice Principal~~[Vice Principal Finance and Infrastructure – Finance](#) when assessing any such request should have due regard to guidance issued by the ~~SFC~~[funding body](#).
- 13.10 The Board of Management, following a recommendation from the Senior Leadership Team, is responsible for approving the establishment of all companies or joint ventures and the procedure to be followed in order to do so. This will have regard to any guidance provided by the funding bodies. The process involved in forming a company or a joint venture and arrangements for monitoring and reporting on the activities of these undertakings will be documented in the College's financial procedures.
- 13.11 It is the responsibility of the Board of Management to establish the shareholding arrangements and appoint directors of companies wholly or partly owned by the College. Where the College is the majority shareholder, the directors must submit, via the BRIC Committee, an annual report to the Board of Management. They will also submit business plans or budgets as requested to enable the Committee to assess the risk to the College. The College's internal and external auditors shall also be appointed to such companies.
- 13.11 Where the College is the majority shareholder in a company, that company's financial year shall be consistent with that of the College.

Security

- 13.12 Keys to safes or other similar containers are to be held securely by the person responsible at all times. The loss of such keys must be reported to the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) (or in their absence the Head of Financial Services) immediately.
- 13.13 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) shall be responsible for maintaining proper security and privacy of information held on the College's computer network. Appropriate levels of security will be provided, such as passwords for networked PCs together with restricted physical access for network servers. Information relating to individuals held on computer will be subject to the provisions of the GDPR legislation. The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) has responsibility to ensure compliance with relevant legislation and the safety of documents.
- 13.14 The ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) is responsible for the safekeeping of official and legal documents relating to the College. Signed copies of deeds, leases, agreements and contracts must, therefore, be forwarded to the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) and held in an appropriately secure location.

Students' Association

- 13.15 The Students' Association is recognised as fulfilling a valuable role within the College.
- 13.16 Subject to any constraints imposed by the funding body, the Senior Leadership Team shall determine the level of grant to be paid annually to the Students' Association. This grant will be included within the annual budgets presented to the BRIG Committee and Board of Management in line with the arrangements noted in these Financial Regulations.
- 13.17 The Students' Association must adhere to the Financial Regulations in all matters.

Provision of Indemnities

- 13.18 Any member of staff asked to give an indemnity on behalf of the College, for whatever purpose, should consult the ~~Vice-Principal~~[Vice Principal Finance and Infrastructure – Finance](#) before any such indemnity is given.

Intellectual Property Rights

- 13.19 Intellectual Property is the product of thought, creativity, and intellectual effort. In the course of their studies at the College, Students may generate Intellectual Property (e.g. "results") which is of some commercial value. A variety of legal rights protect applications of ideas and information that may be of commercial value. Those most relevant to the College's activities include patents, registered designs, copyright and

'know how'. The law is clear that intellectual property created by staff 'in the course of their employment' belongs to their employer.

Students are not normally employees of the College. Any assignment of Student Intellectual Property must be done by a specific contract. Colleges must seek to strike a balance between a duty of care to the Student and a duty to exploit (e.g. sell, transfer, assign or license) Intellectual Property for the College's good, this balance being best achieved by selective assignment arising out of a specific contract in cases where the College's input in the creation of the Intellectual Property is very clear.

In the event of the College deciding to become involved in the commercial exploitation of inventions and research, the matter should then proceed in accordance with the intellectual property procedures issued by the College and contained in the College's detailed financial procedures. Initial guidance should be sought from the SFC should this situation arise.

Intellectual Property Rights by Students

- 13.20 Where a Student generates Intellectual Property the Student has a duty to promptly inform the College of the Intellectual Property. The College will explain to the Student the issue of ownership in respect of all types of Intellectual Property through the development of appropriate documentation. When considering any Intellectual Property generated by one of its Students, the College will seek to strike a balance between fulfilling its duty of care to the Student and exploiting intellectual property for the good of the College. In each case the College will be mindful of protecting any third-party rights that may be relevant in the generation of the Intellectual Property.

APPENDIX A: PRINCIPAL ~~AND~~ CHIEF EXECUTIVE'S SCHEME OF FINANCIAL DELEGATION

The Principal and Chief Executive is authorised:

- 1 to take such measures as may be required in emergencies subject to advising the Chair where possible and reporting to the appropriate Committee or to the Board as soon as possible thereafter on any items for which approval of the Committee or the Board would normally be necessary;
- 2 to approve the provision of reasonable hospitality to representatives of other Colleges, organisations, members of staff of the College or others and also within the UK to make visits and to authorise members of staff of the College to make visits as representatives of the College if he or she considers it would be in the interest of the Board to do so. To make visits abroad or authorise such visits subject to reports being made to the Board of Management;
- 3 to sign all deeds and other documents binding the Board in line with authority, funding body regulations and relevant Acts
- 4 to appoint staff of the College within complements approved by the Board;
- 5 to engage the services of outside persons, firms or organisations when it is necessary to carry out the functions of the Board in cases where the power to engage such services is not delegated to a Committee or is not reserved to the Board;
- 6 to approve initial salary placing within approved salary scales;
- 7 to administer in accordance with College policy the disbursement of monies to students of the College;
- 8 to administer in accordance with College policy the provision to students of financial or other assistance;
- 9 to set and amend as necessary the level of tuition fees, examination expenses, maintenance and contribution scales for all courses offered by the College and to waive or grant remission of such fees or expenses in special cases within guidelines set by the Scottish Funding Council;
- 10 to authorise students to attend and to make grants to students to enable them to attend courses and conferences and to undertake educational visits and excursions at home or abroad within the approved estimates and policies of the Board;
- 11 to authorise leave of absence with salary for staff to accompany students of the College to courses, conferences, visits and excursions;

- 12 to ensure arrangements are in place to enable appropriate disciplinary action to be taken, including expulsion, against students in accordance with any policies of the College;
- 13 to provide financial and other assistance to the Students' Association of the College;
- 14 to grant the use of College accommodation to outside bodies or persons for the purpose of holding meetings and functions on such terms and conditions as are reasonable in the circumstances;
- 15 to allocate and apportion accommodation within the College among the various departments of the College;
- 16 to arrange for any necessary alterations or adaptations to College property at a cost of up to £250,000 in respect of one project, provided the alteration or adaptation does not affect any material change in the character of the College;
- 17 to apply to the appropriate authority for any necessary statutory consents;
- 18 to lodge with the appropriate authority, objections to the grant of any permission, licence, warrant etc. where it is competent and in the interests of the College to do so;
- 19 to determine and control the standard of furniture, furnishings and equipment within the College;
- 20 to grant any way leave or servitude over the property of the College on such terms as may be appropriate;
- 21 to seek and, in the company of another member of staff of the College when competitive tenders are sought, to open tenders for contracts with the Board;
- 22 to enter into contracts on behalf of the Board or to authorise another to enter into contracts on behalf of the Board after all necessary approvals have been obtained;
- 23 to terminate contracts or to authorise the termination of contracts, when it is in the interests of the Board to do so;
- 24 to check the financial standing of potential contractors;
- 25 to purchase necessary equipment at a cost of up to £250,000;
- 26 to dispose of equipment which is surplus to requirements;
- 27 to enter into agreements for rental, hire or leasing of items of equipment when the rental or hire charge does not exceed £250,000 per annum and to sign agreement forms for such rentals, hires or leases, all in accordance with the College's Procurement Policy and Procedures

- 28 to enter into contracts for the supply of goods and services to the College where the value of the contract does not exceed £250,000 per annum and to sign such contracts, all in accordance with the College's Procurement Policy and Procedures
- 29 To sign such other contracts for the supply of goods and services and other items as may be approved by a Committee or the Board, all having been procured in accordance with the College's Procurement Policy.
- 30 to provide courses as requested by outside agencies and to negotiate appropriate charges thereof;
- 31 to administer any educational endowment which transferred to and vested in the Board in terms of section 19(1) of the 1992 Act;
- 32 to raise funds for and to apply them to any of the activities which the Board has power to carry on;
- 33 to sign cheques;
- 34 to take out any necessary insurance;
- 35 to make arrangements with insurance companies concerning the settlement of claims;
- 36 to write off bad debts due to the College up to the value of £25,000;
- 37 to vire monies from expenditure headings within agreed budgets taking account of and complying with the College's Financial Regulations;
- 38 to sign and date the report of the Board of the Annual Accounts in terms of the accounts direction given by the Scottish Ministers under paragraph 18 of Schedule 2 to the Further and Higher Education (Scotland) 1992 Act;
- 39 to pay expenses to members of the Board, and the Board's Committees on receipt of valid claims taking into account guidance from the SFC.

APPENDIX B: THE NINE PRINCIPLES OF PUBLIC LIFE FROM THE CODE OF CONDUCT FOR BOARD MEMBERS OF DEVOLVED PUBLIC BODIES

SELFLESSNESS

Holders of public office should take decisions solely in terms of the public interest. They should not do so in order to gain financial or other material benefits for themselves, their families or their friends.

INTEGRITY

Holders of public office should not place themselves under any financial or other obligation to outside individuals or organisations that may influence them in the performance of their official duties.

OBJECTIVITY

In carrying out public business, including making public appointments, awarding contracts, or recommending individuals for rewards and benefits, holders of public office should make choices on merit.

ACCOUNTABILITY

Holders of public office are accountable for their decisions and actions to the public and must submit themselves to whatever scrutiny is appropriate to their office.

OPENNESS

Holders of public office should be as open as possible about all their decisions and the actions that they take. They should give reasons for their decisions and restrict information only when the wider public interest clearly demands.

HONESTY

Holders of public office have a duty to declare any private interests relating to their public duties and to take steps to resolve any conflicts arising in a way that protects the public interest.

LEADERSHIP

Holders of public office should promote and support these principles by leadership and example.

DUTY (PUBLIC SERVICE)

Holders of public office have a duty to act in the interests of the public body of which they are a Board member and to act in accordance with the core tasks of the body.

RESPECT

Holders of public office must respect fellow members of their public body and employees of the body and the role they play, treating them with courtesy at all times.

APPENDIX C: INTERNAL AUDIT RESPONSIBILITIES

The prime responsibility of the internal audit service is to provide the Board of Management, the designated officer and the other managers of the College with assurance on the adequacy and effectiveness of the internal control system, including risk management and governance.

Responsibility for internal control remains fully with management, who should recognise that internal audit can only provide 'reasonable assurance' and cannot provide any guarantee against material errors, loss or fraud. Internal audit also plays a valuable role in helping management to improve systems of internal control and so to reduce the potential effects of any significant risks faced by the College. Risk management provides the opportunity for internal audit work to be efficient and focused. It does not necessarily imply that internal audit activity has to be increased.

Internal audit can also provide independent and objective consultancy advice specifically to help management improve the internal control system, including risk management and governance. In such circumstances, internal auditors apply their professional skills in a systematic and disciplined way to contribute to the achievement of corporate objectives.

Such advisory work contributes to the opinion that internal audit provides on internal control, including risk management and governance.

Requirement for an Internal Audit Service

- 1 In accordance with the [SFCCollege's Financial Memorandum](#) ~~with the Scottish Funding Council~~, the Board of Management is required to secure the provision of an effective internal audit service (IAS). The prime responsibility of the IAS is to provide the Board of Management, the Accountable Officer and other senior management of the College, with an objective assessment of the adequacy and effectiveness of management's internal control systems.
- 2 Internal audit is an independent appraisal function established by management to review the College's internal control systems. The IAS will objectively examine, evaluate and report 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. Internal audit is a key control mechanism, as well as a service to management at all levels, with a scope covering all the activities of the College including those not funded by the Council.

Coverage includes all the College's operations, resources, staff, services and responsibilities to other bodies although does not extend to the academic process.
- 3 To be effective, the IAS must be distinct from and independent of the College's external audit provision and should have no executive responsibilities.
- 4 Internal audit is not a substitute for good management, the operational responsibility for which rests fully with senior management.

- 5 The IAS can deliver significant benefits to a College through its primary focus on the internal control systems, often resulting in improved performance and better management of risk. The IAS can also add value to the College by its involvement in value for money studies and special investigations. Further, the IAS may be requested by management to provide advice on the appropriate standards of controls to be implemented in relation to new systems, or review procedures before they are implemented to minimise the risk of control weaknesses being introduced, provided that its independence and objectivity in performing future internal audit work will not be compromised.
- 6 The IAS must not be directly involved in designing, installing and operating systems or the drafting of procedures for systems. Performing such duties will compromise audit objectivity.

Terms of Reference

- 7 The IAS must have formal terms of reference agreed by the Board of Management, on the recommendation of the Audit & Risk Committee, which should have regard to the provisions of this Code in drawing up and approving the terms of reference. The terms of reference should form part of the letter of engagement for the provision of internal audit services by external providers, or the job description of the Head of IAS where the service is provided in-house.
- 8 The scope and detail of the terms of reference must be such that they enable the Head of the IAS to provide the Board of Management with an objective assessment of the adequacy, reliability and effectiveness of the College's internal control system.
- 9 The Head of IAS must advise the Board of Management of the risks to which they, and the College, may be exposed if the scope of the audit coverage is limited in any way. Where the Head of IAS believes that any limitations are unacceptable, his or her views and opinion on the associated risks must be formally reported to the Chairman of the Board of Management, the Chairman of the Audit & Risk Committee and the Accountable Officer.