

Audit & Risk Committee - Action and Decision Log
Meeting No 37 – 13 September 2022

(Paper 1a)

Meeting Date	Agenda Item	Reference	Details	Action Owner	Due Date	Action Decision	Open Complete Approved Declined
07/06/2022	External Audit - Audit Strategy Memorandum	ARC36: A01	A further update on this report will be provided to the Committee in September prior to inclusion in the Annual Accounts and Financial Statements in November.	M Breen / J Thomson	13/09/2022	Action	
		ARC36: D01	The Committee approved the Audit Strategy Memorandum, year ending 31 July 2022 including the proposed Audit Fee.	NA	NA	Decision	Approved
07/06/2022	2020-21 Corporate Risk Register (V4) as at June 2022	ARC36: A02	The Committee recommended the corporate risk register for Board approval on 16 June 2022.	M Breen	16/06/2022	Action	Complete
07/06/2022	Proposal for Internal Audit Services for AY 2022-23	ARC36: D02	The Board approved the appointment of Wylie and Bisset LLP as the College's internal auditors for a three-year period from 1 August 2022 to 31 July 2025, with the option of two one-year extension.	NA	NA	Decision	Approved

Ayrshire College # 484082
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Audit and Risk Committee

13 September 2022

Subject:	Committee Terms of Reference and 2022/23 Work Plan.
Purpose:	To present the outcome from the annual review of the Committee Terms of Reference and the corresponding work plan and the current Committee membership.
Recommendations:	The Committee is asked to review and provide any comment on the revised Terms of Reference and the 2022/23 Work Plan for Board of Management approval. The Committee is asked to note the current Committee Membership.

1. Background

At the first quarterly meeting of the Committee, in each academic year, the Committee will consider its Terms of Reference and corresponding work plan for the forthcoming academic year.

- The Committee work plan is designed to ensure that the Committee is in fulfilment of the requirements as set out in its Terms of Reference. The Terms of Reference and corresponding work plan will be submitted to the September meeting of the Board of Management for formal approval.

2. Current Situation

The 2022/23 Terms of Reference and work plan have been reviewed in discussion with the Vice-Principal, Finance and Assistant Principal Finance, Student Funding and Estates.

3. Proposals

Terms of Reference (Appendix 1): the Terms of Reference were reviewed in detail, September 2021. Minor changes only are therefore proposed, tracked for review and are as reflected in all the Standing Committee Terms of Reference.

Work Plan 2022/23 (Appendix 2): the current plan as presented reflects any legislative reporting requirements as well as reporting against key strategic programmes of work and is in alignment with the proposed Terms of Reference. This will not preclude reporting on any other significant issues within the Committee remit, as they occur.

Committee Membership (Appendix 3): for information only, the current committee membership is attached. The Committee is asked to note that Elaine Anderson has resigned from the Board of Management and is therefore no longer included in the Committee Membership.

There is currently one vacant position on the Audit and Risk Committee.

Members are asked to note that the status of current Board Member vacancies is under consideration by the Search and Nominations Committee who will report to the Board in due course.

4. Consultation

The Senior Leadership Team has been engaged in developing the proposals.

Following approval by the Board, the Standing Orders of the Board will be updated accordingly.

5. Resource Implications

No specific resource implications have been identified.

6. Risks

There is a risk that the Committee could fail to demonstrate that it was fulfilling the requirements of the Terms of Reference because it has not prepared, approved, and implemented a work plan, resulting in a failure to evidence compliance with governing legislation and regulation, and the Board's governance requirements.

7. Equality and Diversity Impact Assessment

None required in this instance.

8. Conclusion

The Committee is asked to note the recommendations as detailed and advise accordingly.

Pauline Donald
Board Governance Advisor
September 2022
Ayrshire College #15:31:14+082
07/09/2022 15:31:14

Audit and Risk Committee Terms of Reference 2022-23

Introduction

The Audit and Risk Committee is identified as a Committee of the Ayrshire College Board of Management. The approved Terms of Reference and information on the composition and frequency of the Committee will be considered as an integral part of the College Standing Orders.

The Committee will ~~be known as the Audit and Risk Committee of the Board and will be a Standing Committee~~ of the Board of Management. For the purposes of the Terms of Reference, unless otherwise indicated, 'the Board' means the Ayrshire College Board of Management.

Remit

The Committee will be responsible for overseeing and providing assurance to the Board on all matters related to the external audit, internal audit and risk management of the College and provide assurance to the Board that the requirements of the Code of Audit Practice published by Audit Scotland are observed along with all other relevant regulations and legislation. The Committee will have a particular engagement with internal and external audit, financial reporting issues and corporate risk management.

Committee Membership

The Committee membership shall consist of a minimum of four non-executive Board members who shall be independent and objective in terms of their Audit and Risk Committee function and, in line with good practice, will not include either the Principal or the Chair of the Board. At least one member of the Audit and Risk Committee must have recent relevant financial or audit experience.

The Committee Chair will be appointed by the Board.

Committee membership will be reviewed annually by the Board.

Quorum

50% of the total membership of the Committee will constitute a quorum.

Attendance

The Committee may co-opt additional individuals as appropriate. Details of proposed co-opted individuals will be notified to the Chair of the Board in advance. The role, remit, and term of membership of co-opted individuals will be determined by the Committee.

External and Internal Auditors shall normally attend meetings and will be invited to all meetings.

The Vice Principal responsible for Finance, the Assistant Principal of Finance, Student Funding and Estates and, where appropriate, other staff will be invited to attend meetings of the Committee to provide information and reports as appropriate.

Meetings

The Committee shall normally meet on a quarterly basis but shall meet on a minimum of three occasions per annum.

Any member of the Committee may request to convene additional meetings of the Committee as and when required by giving a minimum of ten working days' notice to the Secretary to the Board of Management to call a meeting.

The Committee Chair will instruct the Secretary to the Board of Management to call meetings of the Committee. The agenda and supporting papers will be sent to members at least five working days before the day of the meeting.

The Committee may meet privately without any non-members (with the exception of the secretary) for all or part of a meeting if they so decide.

The Committee will normally meet with the external and internal auditors annually without any non-members (with the exception of the secretary) being present.

Duties

- To agree Strategies within the Committee's overall remit subject to Board of Management approval.
- Reviewing and advising the Board of Management on the effectiveness of the College's financial and other internal Control Systems.
- Reviewing and advising the Board of Management on corporate governance requirements.
- Reviewing and advising the Board of Management on the effectiveness of the College risk management procedures, the presentation of the Ayrshire College Corporate Risk Register and the maintenance of an appropriate balance between risk and opportunity
- Appointing the College's Internal Auditors on a contractual basis and agreeing on the terms of reference for an audit service.
- Reviewing the scope and effectiveness of the work of the internal and external auditor using appropriate performance indicators.
- Considering issues raised in audit reports, annual management letter and reporting to the Board of Management on action required.
- Considering the College's annual financial statements and external auditor's report prior to submission to the Board of Management by the Business, Resources, and Infrastructure Committee. Recommending to the Board the adoption of the audited Annual Accounts.

- Agreeing an internal and external audit plan.
- Advising the Board of Management on internal and external value for money reviews which secure the effective use of College resources.
- Preparing an Annual Report to the Board of Management on the work of the Audit Committee which will then be submitted to the Scottish Funding Council.
- Reviewing reported cases of impropriety to establish whether they have been appropriately handled.
- Agreeing the fees of Internal and External Auditors.
- At each meeting receive and consider the rolling Ayrshire College Corporate Risk Register and comment accordingly to the Board of Management.
- The consideration and approval of the Ayrshire College Business Continuity Plan on an annual basis.

Authority

The Committee is authorised to investigate any matters which fall within its Terms of Reference.

The Committee is authorised to seek and obtain any information it requires from any senior manager or employee of the College, its advisors or member of the Ayrshire College Board of Management whilst taking account of policy and legal rights and responsibilities.

Reporting Arrangements

At the end of each meeting, the Committee ~~will~~may decide on the business of the meeting that may be fully published on the College website. Unless otherwise recorded, Normally it would be expected that complete minutes and papers will be published: except where the exclusions listed in paragraph 2.8 of these Standing Orders apply and for items marked as restricted on the meeting agenda.

Minutes will be kept of the proceedings of the Committee by the Board Secretary. These will be circulated, in draft form normally within ten working days to the appropriate ~~executive~~senior ~~Leadership representatives~~for checking and then to the Chair of the Committee for consideration. It is expected that minutes will be checked, timeously, and any amendments advised to the Secretary to the Board of Management.

The Chair of the Committee shall report on the work and recommendations of the Committee to the next scheduled Board meeting for information/approval and submit confirmed Committee minutes to the first meeting of the Board immediately following their approval.

Audit and Risk Committee Work Plan 2022-23

September	November	March	June
2022-23 Terms of Reference and Work Plan	2021-22 Financial Statements		
	2021-22 Letter to SAAS Covering Internal Audit of Discretionary Funds Return		
	2021-2022 Credit Data Return Internal Audit Report		
	2021-22 Audit Committee Chair's Draft Annual Report		
2022-23 Internal Audit Reports	2022-23 Internal Audit Reports	2022-23 Internal Audit Reports	2022-23 Internal Audit Reports
	2021-22 Internal Audit Annual Report		
2022-23 Internal Audit Progress Report (June 2022)	2022-23 Internal Audit Progress Report (October 2022)	2022-23 Internal Audit Progress Report (Feb 2023)	2022-23 Internal Audit Progress Report
2021-22 Internal Audit Rolling Action Plan at August 2022	Internal Audit Rolling Action Plan at October 2022	Internal Audit Rolling Action Plan at February 2023	Internal Audit Rolling Action Plan at May 2023
2021-22 External Audit Progress Report			External Audit Strategy Review and Plan for 12 Months Ending July 2024
2022-23 Corporate Risk Register (V1)	2022-23 Corporate Risk Register (V2)	2022-23 Corporate Risk Register (V3)	2022-23 Corporate Risk Register (V4)
	2022-23 Business Continuity Plan		
	Meeting between Committee and Auditors without non-Members present		

Audit and Risk Committee Structure AY 2022-23



Steven Wallace
Chair



Steve Graham
Vice Chair



Non-Executive Board
Member



Alison Sutherland
Non-Executive Board
Member



Matthew Wilson
Non-Executive Board
Member

AYRSHIRE COLLEGE

INTERNAL AUDIT REPORT

STUDENT VOICE
MAY 2022

LEVEL OF ASSURANCE		
	Design	Operational Effectiveness
	Substantial	Substantial



AYRSHIRE COLLEGE, STUDENT VOICE

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DISTRIBUTION	
Anne Campbell	Vice Principal- Curriculum
Ann Heron	Head of Quality Enhancement
Charlotte Mitchell	Student Association Advisor
James Thomson	Assistant Principal, Finance, Funding and Estates
Members of the	Audit & Risk Committee
REPORT STATUS LIST	
Auditors:	Abigail McGurn
Dates work performed:	09 May - 17 May 2022
Draft report issued:	27 May 2022
Final report issued:	30 May 2022

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AYRSHIRE COLLEGE, STUDENT VOICE

EXECUTIVE SUMMARY	
LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)	
Design	There is a sound system of internal control designed to achieve system objectives.

Effectiveness	The controls that are in place are being consistently applied.
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SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)	
High	0
Medium	0
Low	2
TOTAL NUMBER OF RECOMMENDATIONS: 2	

BACKGROUND:

As part of the 2021-22 Internal Audit Plan, it was agreed by management and the Audit & Risk Committee that Internal Audit would carry out a review of the arrangements within Ayrshire College (the College) to hear the Student Voice.

The purpose of this review was to assess whether the College has appropriate governance arrangements in place to allow for effective contribution for the student body to the running of the College.

Ayrshire College Student Association (ACSA) is an independent organisation. This separation from the College allows ACSA to represent students objectively.

The Constitution of ACSA is a legal document and provides a framework for the operation of ASCA. It defines the powers, structure, responsibilities of the Association and how they can act on behalf of an Association member (students) and how members can raise concerns. There are supporting schedules outlining the election process, clubs and societies, financial regulations, role descriptions, disciplinary procedures, and code of practice.

ASCA's National Union of Students (NUS) Consultant reviews the Constitution and supports the election process. The NUS Consultant is responsible for the good conduct and administration of the ACSA election and interpretation of the regulations.

ASCA elects two full-time Sabbatical Officers. The positions are President and Vice President. The two Sabbatical Officers are full Board of Management (BoM) members and attend BoM meetings. They also attend sub-committees such as the Learning and Teaching Committee (LTC) and Business Resource Infrastructure Committee (BRIC).

There is a Candidate Briefing Document, this provides guidance and rules to candidates running for the ACSA President Elections. This sets out key deadlines and resources for the election. The 2022 elections ran a hybrid campaign with both online and on campus campaigns in line with the blended learning model on campus.

AYRSHIRE COLLEGE, STUDENT VOICE

The Association's Executive Committee comprises of elected student members representing different groups within the College. These are elected positions and they hold the Sabbatical Officers to account. There are currently nine positions. Executive Officer positions can change and evolve to match the representation and needs of the Student Body, for example current positions include a Lesbian Gay Bisexual Trans + officer, a Black and Minority Ethnic officer and a Care Experience officer. The Student Carer Officer position has led to Ayrshire achieving the Going Further for Student Carers Recognition Award.

There are also Class Ambassadors, recruited on a voluntary basis, there are a total of 205 Class Ambassadors. The College keeps a register of class ambassadors by campus, curriculum area and class. This means that if any class does not have a student wishing to be a Class Ambassador the Student Association can step in and help the College gather feedback.

Towards the end of semester one Class Ambassadors facilitate focus groups to gain students views on the College and its courses. In 2021-22, 1075 students were surveyed and a results paper detailing outcomes and resulting actions was presented to the Senior Leadership Team (SLT).

In June 2021, the Scottish Government, NUS, and the Scottish Funding Council published the Framework for the Development of Strong and Effective College Students' Associations in Scotland. To help work towards compliance with the Framework. Compliance is not mandatory but compliance is seen to be good practice.

To work towards compliance with the Framework ASCA created an Areas for Development document, which sets out areas of work, changes if achieved, how to measure success, support required from NUS Scotland Development team and dates intended to implement by. Areas for development include reviewing the Constitution, developing a virtual ASCA, updating the Mental Health Agreement between Ayrshire College and ASCA to the students and delivering and supporting an effective student feedback model, through student ambassadors. ASCA monitor progress against this.

Student Partnerships in Quality Scotland (SPARQS) training is available to Class Ambassadors and is delivered by the Student Association Advisor. Training covers an overview of the role, the class ambassador cycle from gathering feedback to acting on feedback and reporting back to students the outcomes of feedback, the aims of the training, tasks and skills of a Class Ambassador, areas of the student learning experience and an opportunity to ask any questions. All Class Ambassadors are added to a Microsoft Teams Group to share information and tasks and to support one another.

College Development Network (CDN), who are a Scottish Charity working to 'develop Colleges of the future', provide training, which is mandatory for Sabbatical students and is ran by the CDN. This training provides Sabbatical students the opportunity to learn about their role and responsibilities and network with other student members. Sabbatical students are also offered a mentor as a point of contact and support as well as having the Student Association Advisor as a point of guidance.

Throughout the year students can provide feedback to the Learning Resource Centre (LRC) via their post box. Students can write down and post any feedback they have.

The College also obtains feedback from students through surveys. Toward the end of the Academic Year, between March and April, students are asked to complete the annual Student Satisfaction and Engagement (SSE) survey, as required by the Scottish Funding Council. Meaning all students across Scotland's colleges answer the same standardised questions. The 2020-21 results were presented to the LTC, and results are discussed by course and service team leads who use the results to agree actions for improvement and identify areas of good practice.

The 2021-22 results are yet to be presented to the LTC. However, from initial results 286 less students have completed the 2021-22 survey compared with 2020-21, this represents

AYRSHIRE COLLEGE, STUDENT VOICE

less than 20% of the student population. The Student Association Adviser noted this may be caused by Covid-19 restrictions and 'Digital Fatigue' but to encourage responses the Quality Enhancement Team have sent Curriculum areas their response rates so that they can encourage students and ran competitions to win vouchers for completing the survey. They have also attended campuses with iPads to make it convenient for students to complete surveys.

The Student Association partook in the Thriving Learners survey, the largest ever Scottish study on student mental health led by the Mental Health Foundation at all Colleges in Scotland. As a part of the Student Mental Health Agreement, the ACSA established at least one social group at each campus and as a result students report a positive impact on their wellbeing, as reported in the Student Mental Health Agreement 2021/21.

SCOPE AND APPROACH:

The scope of the review was to assess whether:

- Appropriate governance arrangements are in place in relation to the Student Body (This will include a review of the Constitution, and Affiliation and Election arrangements);
- The Student Voice is represented at all levels and across the College, including the Board of Management;
- The College has adequate resources in place to support the student representatives effectively;
- The College has implemented student representation processes consistently across all campuses;
- Appropriate mechanisms are in place to gather feedback from students, across all levels and modes of study, and to act on any key messages/trends arising from feedback to improve learning and teaching and services to support the student experience and
- Appropriate arrangements are in place to ensure collaborative working between the student's association and the College to support continuous improvement of the student experience.

Our approach was to conduct interviews to establish the controls in operation for each of our areas of audit work. We then sought documentary evidence that these controls are designed as described. We evaluated these controls to identify whether they adequately address the risks.

A de-brief meeting was undertaken before completing the review to discuss findings and initial recommendations.

GOOD PRACTICE:

We identified several areas of good practice, including:

- Executive Officers represent the College as whole and can be from any campus;
- Clubs and societies are College wide and accessible across campuses with Microsoft Teams allowing for cross campus collaborating and engagement.
- Executive Members, Sabbatical Members and Class Ambassadors have training and support available through the Student Association.
- Sabbatical Officers sit on the Board of Management as voting members to represent students.
- There is suitable support for Sabbatical Officers in the form of training and mentors.

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- The College and Student Association work collaboratively to obtain and action student feedback.

KEY FINDINGS:

Notwithstanding the areas of good practice noted above, we identified the following area where there is an opportunity to improve the controls in place:

- **Constitution Review:** The current Constitution was due for review in August 2021. We note this has been re-prioritised due to Covid-19 and the Constitution is scheduled to be updated this summer.
- **Exit Interviews for Sabbatical Officers:** Currently there is not a formal exit interview for Sabbatical Officers. Exit interviews may reveal areas for better learning, development, and support. It will also highlight opportunities to improve the Sabbatical Officer experience.

CONCLUSION:

We are able to provide substantial assurance over the design and over the operational effectiveness of the arrangements in place to hear the Student Voice.

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- ✓ There may not be appropriate governance arrangements in place to allow for an effective contribution from the student body to the running of the College;
- ✓ The College may not have effectively implemented student representation processes consistently across all campuses;
- ✓ The College may not have sufficient resource in place to support student representatives in their roles;
- ✓ The College may not gather feedback from students consistently and analyse results and use it to inform improvements in learning and teaching and services to support students.

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AYRSHIRE COLLEGE, STUDENT VOICE

DETAILED FINDINGS			
RISK: THERE MAY NOT BE APPROPRIATE GOVERNANCE ARRANGEMENTS IN PLACE TO ALLOW FOR AN EFFECTIVE CONTRIBUTION FROM THE STUDENT BODY TO THE RUNNING OF THE COLLEGE;			
Ref	Sig.	Finding	

1		Constitution Review It is important the constitution is reviewed on a regular basis, is up-to-date and reflects current expected protocols and processes.	
The current Constitution was due for review in August 2021. We note this has been re-prioritised due to Covid-19 and the Constitution is scheduled to be updated this summer.			
There is a risk that documentation becomes outdated if not reviewed on schedule.			

RECOMMENDATION:

We recommend that the College complete the Constitution review.

MANAGEMENT RESPONSE:

The review of the Ayrshire College Student Association Constitution will begin formally in June 2022 following the information gathering and research exercise which is currently taking place. The SA will liaise with NUS Scotland throughout the review and a SLWG, including College Senior Managers, is being established to undertake the review and propose a new version of the Constitution. The final version will be completed in August and presented at the first Board of Management meeting in September for comment and agreement. If agreed, the new Constitution will take effect immediately thereafter.

Responsible Officer:	October 2022
Implementation Date:	Head of Quality Enhancement

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AYRSHIRE COLLEGE, STUDENT VOICE

RISK: THE COLLEGE MAY NOT GATHER FEEDBACK FROM STUDENTS CONSISTENTLY AND ANALYSE RESULTS AND USE IT TO INFORM IMPROVEMENTS IN LEARNING AND TEACHING AND SERVICES TO SUPPORT STUDENTS.

Ref	Sig.	Finding
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2



Exit Interviews for Sabbatical Officers

It is important that feedback is sought and actioned from Sabbatical Officers as a key point of contact between the student body, Student Association and the College.

Currently there is not a formal exit interview for Sabbatical Officers. Exit interviews may reveal areas for better learning, development and support. It will also highlight opportunities to improve the Sabbatical Officer experience.

There is a risk that opportunities for improvement in the Sabbatical Officer role are being missed.

RECOMMENDATION:

We recommend that the College develop and implement an exit interview for Sabbatical Officers. Exit Interviews should be confidential, structured and provide insight into the positives of the experience and any opportunity for improvement. This process could be extended to Executive Officers.

MANAGEMENT RESPONSE:

At the moment the exit process for student officers takes place relatively informally and includes CV creation and building, referral to SDS (where appropriate), job application and support, regular one-to-ones, an end of year evaluation and planning session and the handover of work. We will formalise this process by producing a written procedure outlining the exit process for student officers and an evaluation checklist.

Responsible Officer:	July 2022
Implementation Date:	Head of Quality Enhancement

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AYRSHIRE COLLEGE, STUDENT VOICE

STAFF INTERVIEWED	
BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.	
Ann Heron	Head of Quality Enhancement
Charlotte Mitchell	Student Association Advisor

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AYRSHIRE COLLEGE, STUDENT VOICE

APPENDIX I – DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE

High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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APPENDIX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

The purpose of this review will be to assess whether the College has appropriate governance arrangements in place to allow for effective contribution from the student body to the running of the College. We will assess whether there are consistent opportunities for feedback and contributions from students, whether there are sufficient resources to support the student representatives and how the student voice influences change in the delivery of learning and teaching and services to support learning and teaching.

KEY RISKS:

- There may not be appropriate governance arrangements in place to allow for an effective contribution from the student body to the running of the College;
- The College may not have effectively implemented student representation processes consistently across all campuses;
- The College may not have sufficient resource in place to support student representatives in their roles;
- The College may not gather feedback from students consistently and analyse results and use it to inform improvements in learning and teaching and services to support students.

SCOPE OF REVIEW:

The scope of the review is to assess whether:

- Appropriate governance arrangements are in place in relation to the Student Body (This will include a review of the Constitution, and Affiliation and Election arrangements);
- The Student Voice is represented at all levels and across the College, including the Board of Management;
- The College has adequate resources in place to support the student representatives effectively;
- The College has implemented student representation processes consistently across all campuses;
- Appropriate mechanisms are in place to gather feedback from students, across all levels and modes of study, and to act on any key messages/trends arising from feedback to improve learning and teaching and services to support the student experience and
- Appropriate arrangements are in place to ensure collaborative working between the student's association and the College to support continuous improvement of the student experience.

Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

AYRSHIRE COLLEGE, STUDENT VOICE

APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

During the course of the review we will keep management informed of any issues which arise as a result of our testing.

A de-brief meeting will be undertaken before completing the review on-site to discuss findings and initial recommendations.

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FOR MORE INFORMATION:

CLAIRE ROBERTSON

claire.robertson@bdo.co.uk

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AYRSHIRE COLLEGE

INTERNAL AUDIT REPORT

PROCUREMENT
MAY 2022

LEVEL OF ASSURANCE		
	Design	Operational Effectiveness
	Substantial	Substantial



Ayrshire College, Procurement

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DISTRIBUTION		
James Thomson Kathleen Harper Members of the	Assistant Principal, Finance, Funding and Estates Procurement Manager Audit & Risk Committee	
REPORT STATUS LIST		
Auditors:	Abigail McGurn	
Dates work performed:	16 May - 20 May 2022	
Draft report issued:	27 May 2022	
Final report issued:	7 July 2022	

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Ayrshire College, Procurement

EXECUTIVE SUMMARY	
LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)	
Design	There is a sound system of internal control designed to achieve system objectives.
Effectiveness	The controls that are in place are being consistently applied.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)	
High	0
Medium	0
Low	2
TOTAL NUMBER OF RECOMMENDATIONS: 2	

BACKGROUND:

As part of the 2021-22 Internal Audit Plan, it was agreed by management and the Audit & Risk Committee that Internal Audit would carry out a review of the procurement arrangements in place within Ayrshire College (“the College”).

The College’s Procurement Manager is employed through Advanced Procurement for Universities and College (APUC) and has many years’ experience working in procurement. Being a member of APUC allows the Procurement Manager access to APUC resources and training. The Procurement Manager is responsible for helping the College’s budget holders with the procurement of goods and services in line with college policy and relevant procurement legislation.

The 2022-2024 Procurement Strategy sets out the College's Procurement Mission and Strategic Objectives which are directly linked to the College’s Statement of Ambition.

On the College’s website there is a Procurement page. This sets out and provides links to the Procurement Strategy, the Ayrshire College Annual Procurement Report, the Procurement structure, details of membership to APUC, the College’s Framework agreements, procedures by spend thresholds) and their contract register. Procurement Policies are also available on the staff intranet.

The Procurement Policy and Procedure outlines the procurement route to be taken depending upon the contract value:

Route	Process	Estimated Expenditure (Inclusive of VAT at prevailing Rate)	Method
1A	Quotation	Up to £5,000	One written quote provided
1B	Quotation	£5,001 - £34,999	Three written quotes provided

AYRSHIRE COLLEGE, PROCUREMENT

2	Tendering	Good and Services: £35,000 - £189,330 Works: £ 4,733,252	Tender issued via Public Contracts Scotland
3	Tendering	Good and Services: £189,330 (ex VAT) Works: £ 4,733,252 (ex VAT)	Open tender or if deemed appropriate a restricted procedure via My Tender and Public Contracts Scotland

If the requirement is more than £35,000 a Tender Initiation Document is completed prior to commencement of a tender process and approved by a Director. The Tender Initiation Document details the proposed work or service, the curriculum areas involved, timescales, budget, funding source, contract duration and procurement approach.

Where the requirement is more than £75,000 the Tender Initiation Document and Project Strategy Form should be completed prior to commencement of a tender process and approved by a Vice Principal. The Project Strategy Form documents the proposed evaluation panel, market research and risk analysis.

Contracts and purchase orders are authorised by staff with appropriate delegated authority. Director sign-off is required for all spend over £2,500. Vice Principal sign-off is required for all spend over £35,000 and Principal sign-off is required for all spend over £75,000. There are also built in IT controls within eBis, the purchase order system, which requires appropriate approval before purchase orders are sent to suppliers.

The Finance Team provide training on E-Bis to all requisitioners and budget holders prior to providing access. A log is kept of all users and training they have received.

The College is required to report savings in their Annual Procurement Report to comply with procurement legislation. The Annual Procurement Report reports the savings delivered in the year. For 2020/21 total savings of £250k was achieved. 44% of the College's regulated procurement spend was through collaborative agreements. The Annual Procurement Report is presented to the Learning and Teaching Committee (LTC), Business Resources and Infrastructure Committee (BRIC) and Board of Management (BOM). In October 2019, Ayrshire College were Procurement & Commercial Improvement Programme (PCIP) assessed with a Lite score of 69% and were rated silver.

The Procurement Manager receives spend reports from Finance on a monthly basis. It provides spend in each month of the year and a running cumulative total. Procurement analyses the spend by supplier and by procurement thresholds to identify non-contracted spend and any trends.

Once a contract is in place the contract lead takes ownership of the contract and manages the contract. On an individual contract basis there may be KPIs, and supplier reviews built into the contract framework.

SCOPE AND APPROACH:

The scope of the review was to assess whether:

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AYRSHIRE COLLEGE, PROCUREMENT

- A standardised process is in place in order to identify and consolidate College procurement needs;
- An appropriate strategy, and clear policies and procedures are in place and comply with good practise, and these have been communicated to all relevant staff;
- Roles and responsibilities in relation to procurement and contract management are clear;
- Staff are appropriately trained to discharge their roles effectively and are supported to make effective purchasing and procurement decisions;
- Procurement procedures are being followed consistently; approved suppliers are used for all purchases where applicable;
- Appropriate contracts, including appropriate terms and conditions and signed by authorised individuals, are in place with key suppliers; and
- Supplier performance is being monitored effectively with effective use of KPIs and SLAs, and confirmation gained that agreed rates are being charged.

Our approach was to conduct interviews to establish the controls in operation for each of our areas of audit work. We then sought documentary evidence that these controls are designed as described. We evaluated these controls to identify whether they adequately address the risks.

A de-brief meeting was undertaken before completing the review to discuss findings and initial recommendations.

GOOD PRACTICE:

We identified several areas of good practice, including:

- An experienced, qualified, and trained Procurement Manager is in place, supplied by APUC;
- The Procurement Strategy, Annual Procurement Report and the Contracts Register are published on the College website, in compliance with the Procurement Reform (Scotland) Act 2014.
- E-Bis has built in automated controls which ensures appropriate authorisation of purchases.
- Ensuring compliance with General Duties and Specific Measures of the Procurement Reform (Scotland) Act 2012, the Annual Procurement Report, and the Action Plan are included within the Procurement Strategy.

KEY FINDINGS:

Notwithstanding the areas of good practice noted above, we identified the following areas where there is an opportunity to improve the controls in place:

- **Supplier Risk Assessment:** The College does take a risk-based approach to managing their suppliers, however the risk assessment has not been documented.
- **Staff Training:** Formal procurement training has not yet been provided to staff who may be involved in procurement activity. We note the College are in the process of developing a Procurement Induction course for all staff to access at any time.

CONCLUSION:

We are able to provide substantial assurance over the design and over the operational effectiveness of the arrangements in place in relation to Procurement at the College.

AYRSHIRE COLLEGE, PROCUREMENT

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- ✓ An agreed procurement strategy and appropriate policies and procedures are not in place to guide staff on making purchasing decisions;
- ✓ Agreed procurement procedures are not consistently followed, leading to poor value being achieved from purchases;
- ✓ There are no agreed contracts, or there are contracts in place with unfavourable terms with key suppliers;

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DETAILED FINDINGS		
RISK: SUPPLIER PERFORMANCE IS NOT MONITORED EFFECTIVELY AND NO USE HAS BEEN MADE OF PERFORMANCE MEASURES AND SERVICE LEVEL AGREEMENTS.		
Ref	Sig.	Finding
1		Supplier Risk Assessment It is important that supplier’s impact on the College is assessed, therefore College efforts can be focused on managing contracts which could have the biggest impact on college operations. The College does take a risk-based approach to managing their suppliers; however, the risk assessment has not been documented. There is a risk that the College cannot demonstrate that suppliers which could have a big impact on college operations are being actively risk managed.
RECOMMENDATION:		
We recommend that the College’s risk assessment of suppliers is documented and that the College’s Contract Management Policy is updated and documents expected contract management practices, based on the suppliers risk assessment.		
MANAGEMENT RESPONSE:		
Agreed. The Contract Management Policy will be updated at its next scheduled review and the risk assessment of key suppliers recorded. The assessment will be reviewed annually and updated on an exceptions basis, as required.		
Responsible Officer:	Procurement Manager	
Implementation Date:	31 December 2022	

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RISK: STAFF HAVE NOT BEEN TRAINED IN PROCUREMENT, OR DO NOT RECEIVE APPROPRIATE PROCUREMENT SUPPORT;

Ref	Sig.	Finding
-----	------	---------

2



Staff Training

It is important that all staff involved in procurement are given appropriate training to ensure staff are fully aware of their procurement responsibilities and the importance of ensuring compliance with procurement regulation and policy.

Formal procurement training has not yet been provided to staff who may be involved in procurement.

We note the College are in the process of developing a Procurement Induction course for all staff to access at any time.

There is a risk that staff knowledge is not up to date with the latest procurement policies and procedures.

RECOMMENDATION:

We recommend that procurement training is mandatory for any new relevant starters, for example budget holders and requisitioners.

The induction course should also be made available to all staff, so they can complete as refresher training.

MANAGEMENT RESPONSE:

Agreed.

The procurement training will be made mandatory for relevant new starts and newly appointed budget holders. The procurement induction training will be ready to be shared with all staff by the end of October.

Responsible Procurement Manager
Officer:

Implementation 31 October 2023
Date:

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OBSERVATIONS

TENDER INITIATION DOCUMENT

A Tender Initiation Document is required to be completed before beginning the tender process, when the expected contracted spend is more than £35k. It details the proposed work/service, the curriculum areas involved, delivery timescales, approximate budget costs, funding source, contract duration and procurement approach.

The Document is required to be approved by a Director. Additionally, when the spend is greater than £75k it requires approval by a Vice Principal.

We reviewed a sample of seven suppliers. For one of the samples, the expected contract spend was greater than £75k, the Tender Initiation Document was signed off by the Director however was not signed off by the Vice Principal, due to human error. The Contract Award was however signed off by both the Director and Vice Principal.

All other samples' Tender Initiation Document and Contract Award were signed off appropriately.

PROCUREMENT ACTION PLAN

The 2022-24 Procurement Strategy specifies that the Procurement Action Plan will be review by SLT on a quarterly basis. The Assistant Principal, Finance, Funding and Estates and Procurement Manager review the Action Plan also update the Action Plan and review it more frequently.

We would have expected a review to have taken place in May 2022, however this has not happened. We recommend that the Procurement Strategy is updated to reflect that SLT review the Action Plan with less regularity, for example every six months. As it is felt SLT's time could be better spent considering other matters, as the Action Plan is already reviewed and monitored regularly.

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STAFF INTERVIEWED	
BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.	
James Thomson	Assistant Principal, Finance, Funding and Estates
Kathleen Harper	Procurement Manager
Lorraine Murray	Finance Team Leader

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APPENDIX I – DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE

High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

AYRSHIRE COLLEGE, PROCUREMENT

APPENDIX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

The purpose of this review will be to conduct a high-level review of the procurement arrangements in place from identifying procurement needs and forming a sourcing strategy, through to appraising options and contracting with suppliers. We will also undertake a review of the detailed contract management arrangements in place to monitor supplier performance and ensure contracts are successfully executed.

This will include a value for money consideration of the use of added value performance measures and service level agreements, and a review of the extent to which anticipated savings are realised.

KEY RISKS:

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the key risks associated with the area under review are:

- A standardised process is not in place in order to identify and consolidate College procurement needs;
- An agreed procurement strategy and appropriate policies and procedures are not in place to guide staff on making purchasing decisions;
- Staff have not been trained in procurement, or do not receive appropriate procurement support;
- Agreed procurement procedures are not consistently followed, leading to poor value being achieved from purchases;
- There are no agreed contracts, or there are contracts in place with unfavourable terms with key suppliers; and
- Supplier performance is not monitored effectively and no use has been made of performance measures and service level agreements.

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SCOPE OF REVIEW:

The scope of the review is to assess whether:

- A standardised process is in place in order to identify and consolidate College procurement needs;
- An appropriate strategy, and clear policies and procedures are in place and comply with good practise, and these have been communicated to all relevant staff;
- Roles and responsibilities in relation to procurement and contract management are clear;
- Staff are appropriately trained to discharge their roles effectively and are supported to make effective purchasing and procurement decisions;
- Procurement procedures are being followed consistently; approved suppliers are used for all purchases where applicable;
- Appropriate contracts, including appropriate terms and conditions and signed by authorised individuals, are in place with key suppliers; and
- Supplier performance is being monitored effectively with effective use of KPIs and SLAs, and confirmation gained that agreed rates are being charged.

Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit.

APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

During the course of the review we will keep management informed of any issues which arise as a result of our testing.

A de-brief meeting will be undertaken before completing the review on-site to discuss findings and initial recommendations.

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FOR MORE INFORMATION:

CLAIRE ROBERTSON

claire.robertson@bdo.co.uk

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AYRSHIRE COLLEGE INTERNAL AUDIT PROGRESS REPORT 2021-22

September 2022

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Restrictions of use

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

EXECUTIVE SUMMARY

Introduction

The purpose of this report is to **advise** the Audit Committee of the progress of the Internal Audit Plan for 2021-22. This paper together with progress and assignment updates are discussed with management and the Audit Committee throughout the year. These reports will form the basis of information to support our Annual Internal Audit Report for 2021-22.

Internal Audit Plan 2021 - 22

Since the last Audit Committee meeting, the following internal audit reports for the 2021-22 plan have been finalised and are presented under separate cover:

- Procurement
- Student Voice

Conclusion

The Audit Committee is asked to **note** this report.

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WORK COMPLETED

Reports Issued	Overall Report Conclusions - see appendix I				
				Design	Operational Effectiveness
Covid-19 Health & Safety	0	0	0	Substantial	Substantial
Student Support	0	0	2	Substantial	Substantial
Complaints Management	0	0	0	Substantial	Substantial
Marketing	0	0	2	Substantial	Substantial
Procurement	0	0	2	Substantial	Substantial
Student Voice	0	0	2	Substantial	Substantial

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PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Proposed Audit	Planned Days	Actual Days	Status
1	September 2021	Student Support Fund	3	3	Completed.
2	September 2021	FES Return	5	5	Completed.
3	November 2021	Covid-19 Health & Safety	5	5	Completed.
4	February 2022	Student Support	5	5	Completed.
5	April 2022	Marketing	5	5	Completed.
6	May 2022	Student Voice	5	5	Completed
7	March 2022	Complaints Management	5	5	Completed.
8	May 2022	Procurement	5	5	Completed
9	September 2022	Follow Up	3	-	In Progress

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AUDIT PERFORMANCE

AUDIT	COMPLETION OF FIELDWORK	DRAFT REPORT	FINAL MANAGEMENT RESPONSES	FINAL REPORT
FES Return	29 September 2021	1 October 2021	6 October 2021	6 October 2021
Student Support Fund	10 September 2021	21 September 2021	22 September 2021	24 September 2021
Covid-19: Health & Safety	12 November 2021	23 November 2021	25 November 2021	29 November 2021
Student Support	2 March 2022	9 March 2022	15 March 2022	16 March 2022
Complaints Management	4 April 2022	19 April 2022	5 May 2022	10 May 2022
Marketing	21 April 2022	22 April 2022	26 April 2022	27 April 2022
Procurement	20 May 2022	27 May 2022	7 July 2022	7 July 2022
Student Voice	17 May 2022	27 May 2022	30 May 2022	30 May 2022

On average:

- Reports were issued in draft within 14 working days of completion of our fieldwork and a debrief meeting with management.
- Final reports were issued within 1 working day of management responses being received

APPENDIX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN of internal control framework		OPERATIONAL EFFECTIVENESS of internal controls	
	Findings from review	Design Opinion	Findings from review	Effectiveness Opinion
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Reasonable 	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

Recommendation Significance	
High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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Ayrshire College
Audit Needs Assessment
2022/23 to 2024/25
August 2022

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1. Introduction

Background

Wylie & Bisset LLP were appointed as Internal Auditors by the College with effect from 1 August 2022 for the period to 31 July 2024 with the option to extend the contract for a further year.

Internal Audit

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

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the College. Also, the operation and conduct of the IAS must comply with the guidelines set down by the Chartered Institute of Internal Auditors, the Public Sector Internal Audit Standards and any guidelines issued by the Scottish Funding Council.

Terms of Reference – Internal Audit

The provision of the IAS by Wylie & Bisset LLP is covered by the letter of engagement dated 16 August 2022.

Formal Approval

The ANA will be presented to the Audit Committee for approval on 13 September 2022 following discussions with the Senior Management Team.

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2. Approach

The Audit Needs Assessment ("ANA") has been produced based on the following:

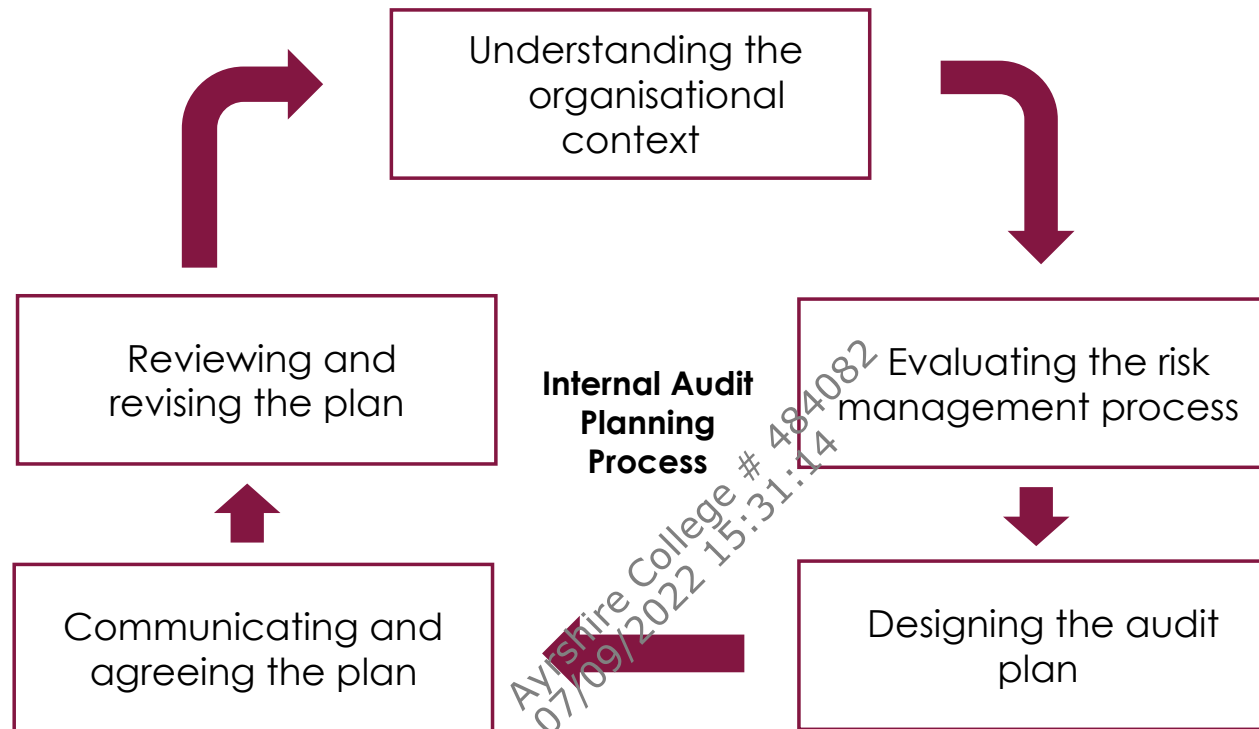
- Review of the College's Risk Register;
- Review of previous Internal Audit reports and plans;
- Meeting with the College's Assistant Principal Finance, Student Funding and Estates;
- The identification of all areas of work by system and sub-system;
- The grouping of systems for audit purposes;
- The identification of key controls and associated risks for each system and sub-system;
- The determination of the internal audit resource required to meet the identified audit needs.

At this stage we have not prepared an assurance map as the Risk Register is being updated by management. Once the Risk Register has been updated we will undertake an assurance mapping exercise.

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Wylie & Bisset Audit Planning Process

Below is a diagram which details our planning process:



2. Approach

Revisiting the ANA

The ANA will be reviewed continuously throughout our appointment, and will take account of the results of audit work, the development of new systems and any other risk factors identified. Any proposed changes to the ANA will be presented to the Audit Committee on at least an annual basis for discussion and approval.

Core Audit Team

	Name	Role	Email Address
	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
	Stephen Pringle	Director of Internal Audit	stephen.pringle@wyliebisset.com
	Audrey Cowan	Supervisor	audrey.cowan@wyliebisset.com
	Kevin McDermott	Senior IT Auditor	kevin.mcdermott@wyliebisset.com
	Neil Hamilton	Internal Auditor	neil.hamilton@wyliebisset.com

3. Operational Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Overall Financial Controls	This review will consider the financial controls in place at the College to ensure these are adequate, performing as expected and are being adhered to by staff. We will perform a high level controls review across all key financial control systems. This will include a review of processes relating to purchasing, income, cash and banking, payroll and fixed assets. Our objectives for this review are to ensure: ➤ Efficient and effective procedures and controls are in place for key finance processes. ➤ Adequate segregation of duties are in place. ➤ There is adequate management oversight of finance processes.	6
Fraud Awareness	We will undertake a review of the Fraud Policy in place and also review some of the areas of fraud which we have seen across the sector and test whether there are appropriate controls in place to reduce the risk of fraud in these areas at the College. We will also consider the robustness of the fraud response plan. Our objectives for this review are to ensure: ➤ The College has a robust Fraud, Theft and Bribery Policy in place that is being adhered to and supported by a Fraud Response Plan. ➤ The College's Financial Regulations are being adhered to and set out the College's approach to controlling fraud, theft and bribery. ➤ The College has controls in place surrounding the setting up of new suppliers, changes to existing suppliers, processing of invoices to suppliers and processing of payments to suppliers that are being adhered to. ➤ The College has controls in place for month-end reconciliations of creditors, monitoring of dormant bank accounts and credit card transactions that are being adhered to. ➤ The College take robust action where any potential fraud, theft or bribery is highlighted and this is reported to the relevant Committee.	5

3. Operational Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Risk Management	The purpose of the review is to ensure that the College has appropriate risk management arrangements in place and that these have been embedded throughout the whole College. This review will look to provide assurance to the Audit Committee that the College's risk management arrangements are adequate. Our objectives for this review will be to ensure: ➤ The College has set out clearly its strategic direction in relation to risk management (including policy, roles and responsibilities, objectives and communications). ➤ The College has adopted a systematic process in identifying, evaluating and measuring its strategic and operational risks. ➤ The College has adequate reporting in relation to risk management activities. ➤ The College is providing appropriate risk management training.	5
Safeguarding & Child Protection	The purpose of the review is to assess whether the College's systems and procedures for safeguarding and child protection are fully compliant with legislation and the College are taking all necessary steps to protect its students. This review will seek to provide assurance to the Audit Committee, that the safeguarding arrangements are adequate. Our objectives for this review will be discussed and agreed with the Vice-Principal – Curriculum prior to audit commencement.	5

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3. Operational Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Sustainability & Carbon Management	We will review the College's compliance with legislation in this area including the review of policies and procedures. Our review will consider the roles and responsibilities for sustainability and carbon management and assess how embedded this is within the College. We will also consider the recording and collection of data and performance indicators in relation to this area. Our objectives for this review will be to ensure: ➤ The College is complying with current sustainability and carbon management legislation. ➤ The College has a plan in place to help it meet its carbon footprint objectives. ➤ The College has appropriately resourced its sustainability and carbon management function with clear roles and responsibilities and reporting lines in place. ➤ The College has robust arrangements for the recording and collection of data and performance indicators in relation to this area.	5
Credits Audit	Mandatory review of the Credits Return.	6
SSF Audit	Mandatory review of the Student Support Funds Returns.	4
EMA Audit	Mandatory review of the Education Maintenance Allowance Return	4
Follow Up review	The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit Committee with assurance that prior year recommendations are implemented within the expected timescales. Our objective for this review is to ensure that: ➤ The College has appropriately implemented any outstanding internal audit recommendations made in prior years.	4

3. Operational Plan 2022/23

Assignment Plans

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

Key Date

Visit	Audit Areas	No. of Audit Days	Key College Personnel	Provisional Date for Visit	Date of Issue of Draft Report	Provisional Date to the Audit Committee
Visit 1	Overall Financial Controls	6	Liz Walker, Head of Financial Services	30 January 2023	17 February 2023	14 March 2023
	Safeguarding and Child Protection	5	Doreen Wales, Head of Student Experience			
Visit 2	Risk Management	5	James Thomson, AP Student Funding & Estates	17 April 2023	5 May 2023	6 June 2023
	Fraud Awareness	5	Liz Walker, Head of Financial Services			
Visit 3	Sustainability & Carbon Management	5	Ken Blake, Head of Estates and Sustainability	22 May 2023	9 June 2023	September 2023
Visit 4	Follow Up	4	James Thomson, AP Student Funding & Estates	3 July 2023	21 July 2023	November 2023
Visit 5	Credits	6	Richard Simson, Head of Business Intelligence and IS	11 September 2023	29 September 2023	November 2023
	SSF	4	Louise Park, Head of			
	EMA	4	Student Funding			

4. Reporting

Reporting

The reporting arrangements for internal audit have been discussed and agreed with the Audit Committee. The following reports will be produced by internal audit:

- An Audit Needs Assessment;
- A report on each audit assignment;
- An annual report on Internal Audit Service's activities.

For each audit report we will have an overall level of assurance.

For each recommendation a target date for remedial action will be set taking into account the degree of priority associated with the recommendation.

The draft report for each assignment will be discussed with the auditees and the factual accuracy agreed prior to issue of the report in its final form.

The auditees will be required to respond to the recommendations stating their proposed action and nominating the person responsible for each action point.

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Appendix A - Summary of Internal Audit Input

1 August 2022 to 31 July 2025

System	Audit Area	Operational Plan		
		2022/23	2023/24	2024/25
Financial Systems	Overall Financial Controls	6	4	4
	Budgeting and Monitoring		6	
Non- Financial Systems	IT Security		5	
	Business Continuity & Disaster Recovery			6
Governance	Corporate Governance			5
	Risk Management	5		
	Strategic Planning			5
Student	Student Recruitment			6
	Safeguarding and Child Protection	5		
	Student Retention		5	
People	Human Resources			5
Sustainability	Sustainability & Carbon Management	5		
	Total Days c/f	21	20	31

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Appendix A - Summary of Internal Audit Input

1 August 2022 to 31 July 2025		Operational Plan		
System	Audit Area	2022/23	2023/24	2024/25
	Total Days b/f	21	20	31
	Fraud Awareness	5		
	Estates Management		6	
Mandatory	Credits Audit	6	6	6
	SSF Audit	4	4	4
	EMA Audit	4	4	4
Required	Follow Up review	4	4	4
	Audit Management	6	6	6
	Total Days	50	50	55

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Appendix B - Grading Structure

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

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

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

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

Appendix C – Key Performance Indicators

Analysis of Performance Indicators

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

Appendix D – Training Topics

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

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



Audit Progress Report
Ayrshire College
Year ended 31 July 2022

September 2022

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Contents

- 01** Summary
- 02** Audit progress
- 03** Position statement on 2021-22 audit
- 04** National publications
- 05** Contact details

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This document is to be regarded as confidential to Ayrshire College. It has been prepared for the sole use of the Audit and Risk Committee as the appropriate sub-committee charged with governance by the Board of Management. No responsibility is accepted to any other person in respect of the whole or part of its contents. Our written consent must first be obtained before this document, or any part of it, is disclosed to a third party.



Summary

Purpose of this report

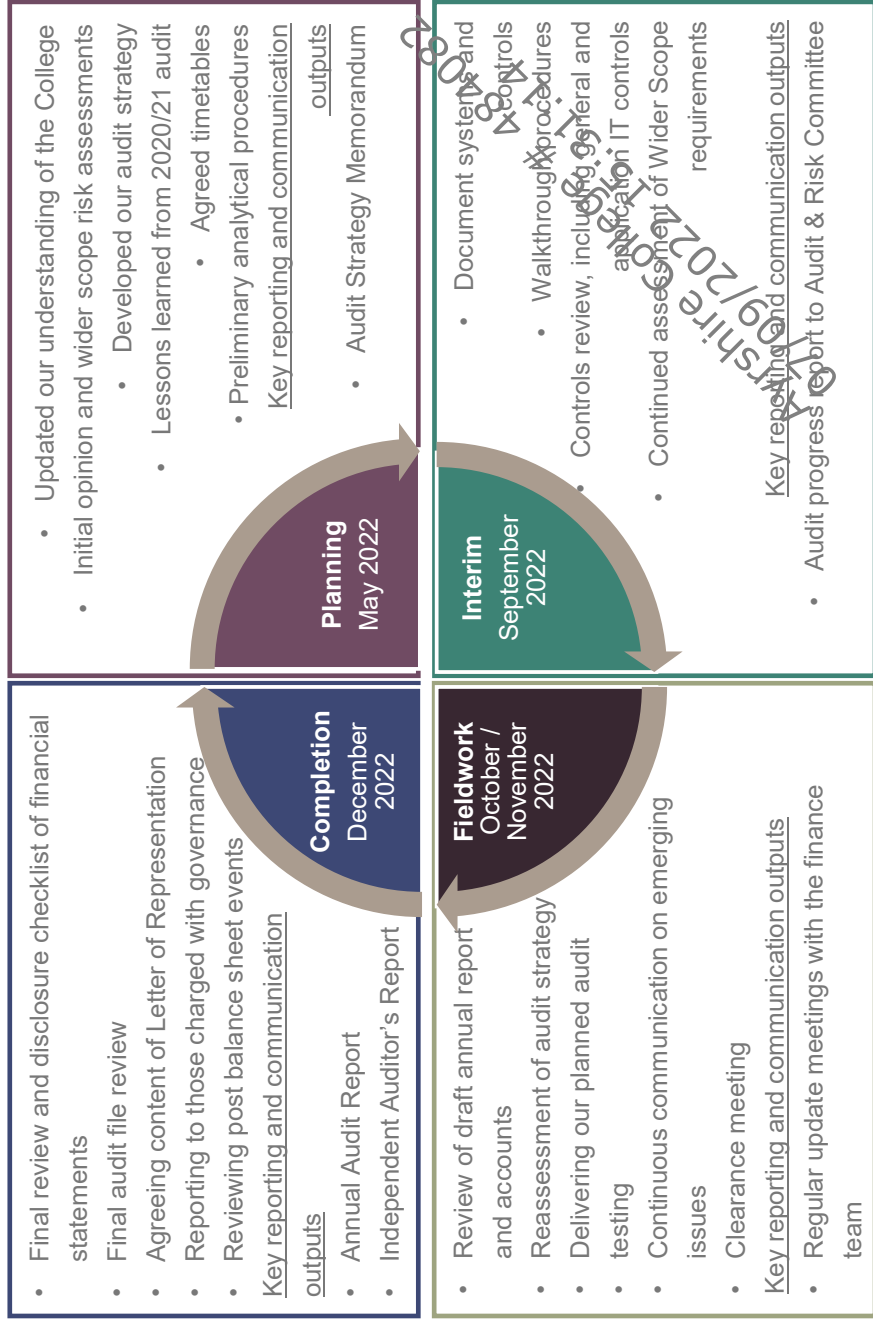
This report provides the Audit and Risk Committee with an update on progress in delivering our responsibilities as your external auditor.

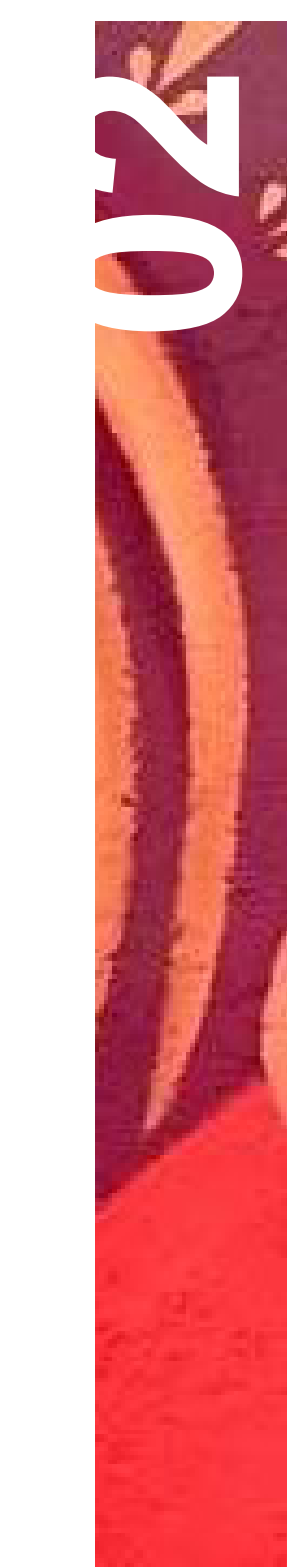
National publications and other updates

This section of the report sets out summaries from national publications and other updates which may be of interest to Members of the Audit and Risk Committee.

Audit timetable

Our key stages are summarised in the diagram shown below. Overall, work is on track and there are no significant issues arising.





Audit progress

Audit progress

Since the issue of our Audit Strategy Memorandum in May 2022 we have:

- attended a College sector update virtual meeting with Audit Scotland;
- developed a draft Accounts final visit project plan setting out the key dates when we plan to undertake our work and the likely documents, working papers and information we will need to review. We will agree this with management in the coming weeks; and
- continued to update our risk assessment for our Wider Scope work conclusion, including review of agendas and minutes for relevant meetings and consideration of reports by external regulators.

Our audit work is on track, and we have no matters to raise with the Audit & Risk Committee at this stage of our audit. There are no changes to the risks previously reported in our Audit Strategy Memorandum.

Audit fieldwork

The final audit fieldwork is due to begin on 17 October 2022. We will discuss with management in advance to confirm the logistics for the delivery of the audit fieldwork which is likely to include a combination of remote working and on-site working. Any on-site visits will follow College requirements for external visitors to ensure the health and safety of both our audit team and College staff.

Our remote audit process will be facilitated by setting up secure online portals for sharing information – this ensures easier tracking of information provided and is accessible to all members of the audit and finance team. Detailed arrangements will be discussed and made with the finance team in the coming weeks to ensure the audit is as efficient as possible.

We will report to the Audit and Risk Committee on 22 November 2022 with our Annual Audit Report and draft opinion on the financial statements. The accounts are due to be approved by the Ayrshire College Board of Management on 8 December 2022.

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Position Statement on 2021-22 Audit

Planned output	Expected completion date	Final report issued to Audit Committee	Comments
2021-22 Audit Strategy Memorandum	By 7 June 2022	7 June 2022	~
Audit Committee Progress Report and Briefing	By 13 September 2022	13 September 2022	~
2021-22 Audit Completion Report, incorporating: • Opinion on the financial statements • Conclusion on Wider Scope work	By 31 December 2022	22 November 2022	~

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National publications

	Publication
1	Accounts direction for Scotland's colleges 2021-22, Scottish Funding Council, July 2022
2	National Fraud Initiative in Scotland 2022, Audit Scotland, August 2022
3	Scotland's colleges 2022, Audit Scotland, July 2022

1. Accounts direction for Scotland's College's 2021-22, Scottish Funding Council, July 2022

On 19 July 2022, the Scottish Funding Council issued its accounts direction for Scotland's Colleges for the 2021-22 year, along with supporting guidance.

Changes include:-

Performance Report

- An option to produce a summarised performance overview of the College, permitted by the FReM, has been removed
- Performance Analysis section is required to include details of how the College has promoted equality of delivery of service to different groups and had due regard to public sector equality duty under the Equality Act 2010
- Performance Analysis section should include brief commentary outlining the Fair Work practices that have been developed and progress in their implementation at the College

Remuneration and staff report

- There are significant changes to Fair Pay disclosures with pay multiple disclosures being extended to include upper and lower quartile ratios along with explanations for year-on-year movements.

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National publications (continued)

2. The National Fraud Initiative in Scotland 2022, Audit Scotland, August 2022

The National Fraud Initiative (NFI) is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. NFI is overseen by the Cabinet Office and led by Audit Scotland for all Scottish public bodies. The exercise takes place every two years. Data sets are submitted by public bodies and computer data matching techniques are used to detect fraud and error.

Overall, the 2020/21 exercise identified outcomes (the value of fraud, overpayments and error detected as well as an estimate of future losses that are prevented) of £14.9m. Total outcomes since NFI began in 2006/07 are now at £158.5m in Scotland.

While no direct outcomes are attributable to Colleges in the 2020/21 exercise, the importance of full public sector data being used in this exercise is illustrated.

<https://www.audit-scotland.gov.uk/publications/the-national-fraud-initiative-in-scotland-2022>

3. Scotland's Colleges 2022, Audit Scotland, July 2022

The annual overview report produced by Audit Scotland reflecting on the financial and operational performance of Scotland's Colleges in 2020/21. Overall, Colleges have responded well to Covid-19, but changes are required to ensure they remain financially sustainable in the long term and more students complete courses.

Covid-19 funding provided a healthier financial position across the sector, with an overall operating deficit of £47m across all Colleges and an adjusted operating position of £20m surplus. The report recognises these improvements in financial position are due to additional funding in year and the position is likely to deteriorate in the coming academic years. The report clearly sets out the capital funding gap for backlog and lifecycle maintenance costs.

<https://www.audit-scotland.gov.uk/publications/scotlands-colleges-2022>

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Contact details

Please let us know if you would like further information on any items in this report.
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Audit and Risk Committee**13 September 2022**

Subject:	2020-2021 Internal Audit Rolling Internal Audit Action Plan as at September 2022
Purpose:	To provide Members with an update on the Rolling Internal Audit Action Plan as at September 2022
Recommendation:	Members are asked to note the content of this paper

1 Background

The rolling Internal Audit Action Plan is a standing agenda item for the Senior Leadership Team (SLT). The rolling action plan is updated on an exceptions basis for actions approved by the Audit Committee which are now beyond their agreed completion dates. It is reviewed on a monthly basis by the College's SLT and presented to each meeting of the Audit Committee.

2 Current Situation

The Rolling Internal Audit Action Plan covers any audit recommendations made by our current internal auditors (BDO), once the audit reports and proposed management responses have been approved by the Audit Committee. The 2021-22 audit plan was approved by the Audit Committee on 8 June 2021.

Table 1 below lists all outstanding recommendations from the internal audits that were due to have been completed by 16 August 2022. Table 1 also shows if the recommendation has been actioned or is still remaining.

Table 1

Ref	Audit Year	Audit Area	Points Due in Period	Actioned in Period	Remaining Points
1	2019-20	Schools and Community Provision	1	0	1
2	2021-22	Student Support	2	1	1
TOTAL			3	1	2

2.1 Schools and Community Provision

This audit point relates to the need for the College to have data sharing agreements in place with the local authorities for the Schools College Programme (SCP). The auditors also recommended that these agreements are reviewed on a regular basis.

The draft data sharing agreement were prepared by College staff in autumn 2021. The draft agreements were prepared in line with the data sharing agreements already in place across the rest of the College and were shared with the local authorities. The data sharing agreement has been agreed with East Ayrshire Council. The College however continues to proactively engage with South and North Ayrshire councils as

they have yet to provide confirmation (or otherwise) on the draft agreements shared. The College is continuing to work to the draft agreements for these two councils, whilst it waits for sign-off.

The College continues to press for the local authorities to sign off on the data sharing agreements and had even escalated this matter to chief executive level. In February 2022 SLT agreed to revise the date for this audit action to 30 June 2022, however with the audit action remains incomplete for two of the three local authorities.

2.2 Student Support

The first audit recommendation was that the College considers further methods to gain student feedback on services provided by the Student Services Team. The College agreed to enhance its existing arrangements by engaging a sample of those who have used the service in focus groups both with staff and also the Student Association. Students Services is currently establishing the appropriate membership and frequency of a focus groups on student services. The first focus group meeting will take place by the end of August (due to annual leave). Focus groups have been held on other areas such student counselling service and the UCAS process. As the specific focus group on Students Services has not yet happened the audit point is therefore still to be fully actioned.

The College had delayed formally revising the Student Safeguarding Policy and the Student Carers Support Procedure until there was greater clarity on how the service would operate based on exiting COVID-19 restrictions. The second recommendation raised through the audit was for the College to review and update the Student Safeguarding Policy and the Student Carers Support Procedure. These have both been updated by the Service Team. This audit point is therefore complete.

3 **Proposals**

No further proposals are contained in this report.

4 **Consultation**

No formal consultation is required to be completed given the subject matter of this report.

5 **Resource Implications**

There are no resource implications to be noted in this paper.

6 **Risks**

An effective and challenging Internal Audit service is a key element in the management of risk within the College.

7 **Equality Impact Assessment**

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

Members are asked to note the content of this paper.

Michael Breen
Vice Principal, Finance
2 September 2022

(James Thomson, Assistant Principal – Finance, Student Funding and Estates)

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