



## **Glasgow Clyde College**

### **Internal Audit Progress Report 2016/17 Annual Plan and Proposed allocation of audit days for 2017/18**

**7 June 2017**

Progress with the annual plan for 2016/17 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2016/17	September 2016	Draft 23/08/16 2 <sup>nd</sup> Draft 06/09/16 Final 28/09/16	2017/01	N/A	28/09/16	
Staff Development	March 2017	Draft 09/02/17 2 <sup>nd</sup> Draft 23/02/17 Final 24/02/17	2017/02	Satisfactory	08/03/17	
Space Management	March 2017	Draft 21/02/17 Final 27/02/17	2017/04	N/A	08/03/17	The review identified several areas for investigation or improvement through facilitated focus group sessions and interviews with staff. Actions were prioritised for the College to take forward. All of the identified actions were improvement actions designed to enhance efficiency and effectiveness. No issues subjecting the College to material or significant risk were identified during the review.
Student Fees	June 2017	Draft 12/05/17 Final 22/05/17	2017/05	Satisfactory	07/06/17	

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Corporate Governance	June 2017					In light of the External Effectiveness Review having recently been carried out, this review has been deferred at the request of the Clerk to the Board, following discussion with the Chairs of the Board of Management and Audit Committee. Fieldwork is now scheduled for 22 August 2017 with the scope of the audit limited to a desktop review of compliance with the revised Code of Good Governance.
Corporate Planning	June 2017	Draft 12/05/17 Final 24/05/17	2017/06	Satisfactory	07/06/17	
IT Network Arrangements / IT Strategy	March 2017	Draft 20/02/17 Final 27/02/17	2017/03	Satisfactory	08/03/17	
Follow-Up Reviews	September 2017					

In addition, College management has requested that we undertake the following audits, which are required by the Scottish Funding Council but not included in the internal audit programme:

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Credits audit	September 2017 – Audit Committee December 2017					Proposed start date for fieldwork 11/09/17.
Bursary, childcare and hardship funds	September 2017 – Audit Committee December 2017					
EMA audit	September 2017 – Audit Committee December 2017					

## Appendix I – Strategic Plan 2015 to 2018

We were appointed in October 2015 as internal auditors of the College for the period 1 August 2015 to 31 July 2016 with an option to extend for a further year, which was subsequently exercised by the College. An Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2015/16 (internal audit report 2016/01, issued February 2016). Following on from the ANA a Strategic Plan was formulated, covering the normal three-year internal audit cycle (2015/16 to 2017/18), and this was approved by the Audit Committee, together with the ANA, at its meeting on 9 March 2016. The proposed allocation of audit days for 2017/18 set out in the Strategic Plan is noted below.

Internal audit provision is to be re-tendered for 2017/18 and the proposed allocation will obviously be subject to further discussion and agreement between College management, the Audit Committee and the successful tenderer.

### Proposed Allocation of Audit Days for 2017/18

	Category	Priority	Planned 17/18 Days
<b>Reputation</b>			
<i>Publicity and Communications</i>	Gov	H	5
<i>Health and Safety</i>	Gov	M	
<b>Student Experience</b>			
<i>Curriculum</i>	Perf	H/M	5
<i>Quality</i>	Perf	M	
<i>Student support (Business Process Review)</i>	Perf	M	
<i>Student recruitment</i>	Fin/Perf	H	
<i>Student Association</i>	Gov	M	
<b>Staffing Issues</b>			
<i>Staff recruitment and retention</i>	Perf	M/L	
<i>Staff development</i>	Perf	H/M	
<i>Payroll</i>	Fin	M	
<b>Estates and Facilities</b>			
<i>Building maintenance</i>	Fin/Perf	M	4
<i>Estates strategy / capital projects</i>	Fin/Perf	H/M	
<i>Space management</i>	Perf	H	
<i>Asset / fleet management</i>	Perf	M	
<b>Financial Issues</b>			
<i>Budgetary control</i>	Fin	H	5
<i>Student fees and contracts / registry</i>	Fin	M	
<i>General ledger</i>	Fin	M	
<i>Procurement and creditors / purchasing</i>	Fin	M	
<i>Debtors/ Income</i>	Fin	M	
<i>Cash &amp; Bank / Treasury Management</i>	Fin	M	
<i></i>			
<b>Commercial Issues</b>			
<i>Business Development</i>	Fin/Perf	H/M	6

Proposed Allocation of Audit Days for 2017/18 (Continued)

	Category	Priority	Planned 17/18 Days
<b>Organisational Issues</b>			
Risk Management	Perf	H	
Business Continuity	Perf	L	
Corporate Governance	Gov	H	
Corporate Planning	Perf	M	
Partnership Working	Gov/Perf	M	
<b>Information and IT</b>			
IT network arrangements	Perf	H/M	
Data protection / FOI	Gov	M/L	
Systems development / implementation	Perf	M	
IT strategy	Perf	M	
<b>Other Audit Activities</b>			
Management and Planning )			5
External audit / SFC )			
Attendance at audit committees )			
Follow-up reviews			3
Ad hoc – revision of Financial Regulations			
Total			<u>33</u> =====

**Key**

**Category:** Gov – Governance; Perf – Performance; Fin – Financial

**Priority:** H – High; M – Medium; L – Low