

Board of Management Audit Committee

Date of Meeting	Wednesday 14 November 2018
Paper No.	AC2-I
Agenda Item	10
Subject of Paper	Internal Audit Annual Report 2017-18
FOISA Status	Disclosable
Primary Contact	Henderson Loggie
Date of production	November 2018
Action	For Discussion

Recommendations

The Committee is asked to consider the report.

1. Purpose of report

The purpose of this report is to provide the Committee with a summary of all the internal audit work carried out on behalf of the College during 2017-18.

2. Context and Discussion

Henderson Loggie have reviewed the control policies and procedures employed by City of Glasgow College to manage risks in business areas identified by management set out in the 2017-18 Annual Internal Audit Plan approved by the Audit Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation.

The Committee has reviewed each of the audit reports noted within the annual report. However, the Committee should give particular attention to the Auditors Opinion which states:

'In our opinion the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2017/18. This included follow-up of recommendations made by the College's previous internal auditors'.

3. Impact and implications

Refer to internal audit report.

City of Glasgow College

**Annual Report to the Board of Management and
Principal on the Provision of Internal Audit Services for 2017/18
Internal Audit Report No: 2018/10**

Draft Issued: 6 November 2018

Final Issued:

DRAFT

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I. Annual Report and Opinion

Introduction

- 1.1 We were appointed as Internal Auditors of City of Glasgow College ('the College') for the period from 1 August 2016 to 31 July 2020 with an option available to the College to extend for a further year. This report summarises the internal audit work performed during 2017/18.
- 1.2 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 2016/17 (internal audit report 2017/01, issued February 2017). The ANA was prepared following discussion with a number of College managers and review of College documents, together with previous internal and external audit reports. The ANA was based on the College's own Risk Register supplemented by our own assessment of the risks faced by the College. Following on from the ANA, a Strategic Plan was formulated covering the four-year internal audit cycle, and this was approved by the Audit Committee, together with the ANA, at its meeting on 8 March 2017.
- 1.3 The work undertaken in the year followed that set out in the Strategic Plan for 2017/18 with the exception of the planned reviews of Quality Assurance & Improvement and Business Continuity which have deferred until 2018/19 at the request of management.
- 1.4 The reports submitted are listed in Section 2 of this report and a summary of results and conclusions from each assignment is given at Section 3.
- 1.5 An analysis of time spent against budget is at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
 - Confirm our independence;
 - Provide information about the year's activity and the work planned for next year in this report; and
 - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.
- 1.7 Self-assessment is undertaken through:
 - Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
 - Ensuring compliance with best professional practice, in particular the PSIAS;
 - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
 - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
 - Annual completion of a checklist in May to confirm PSIAS compliance.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (Continued)

- 1.8 The results of our self-assessment are that we are able to confirm that our service is independent of the College and complies with the PSIAS.
- 1.9 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie is a member of MHA, a national association of accountancy firms. Continued membership of MHA is dependent on maintaining a good level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The MHA review in April 2014 included our internal audit service. Overall the review found the firm's policies and procedures relating to internal audit to be compliant with the PSIAS in all material respects.

Significant Issues

- 1.10 All work conducted in 2017/18 assessed systems as either 'Good' or 'Satisfactory', or provided an unqualified audit opinion on College returns, and there were therefore no significant issues identifying major internal control weaknesses arising from our internal audit work. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.

Opinion

- 1.11 In our opinion the College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2017/18. This included follow-up of recommendations made by the College's previous internal auditors.

2. Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1 / High	Priority 2 / Medium	Priority 3 / Low
2018/01	Annual Plan 2017/18	N/A	N/A	N/A	N/A	N/A
2018/02	Teaching Staff Utilisation - Timetabling	Satisfactory	5	-	2	3
2018/03	Student Engagement - Students Association	Good	0	0	0	0
2018/04	Business Development - International Activities	Satisfactory	14	0	1	13
2018/05	Data Protection - Freedom of Information	Satisfactory	6	0	0	6
2018/06	Infrastructure Contract Management - Help Desk	Good	3	0	0	3
2018/07	Learning Support	Satisfactory	5	0	0	5
2018/08	Follow-Up Reviews	N/A	4 of 33 recommendations required further action	0	2	2
2018/09	2017/18 Student Activity Data	N/A	N/A	N/A	N/A	N/A

2. Reports Submitted (Continued)

Overall gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Recommendation grades are defined as follows:

Reports issued by Henderson Loggie:

Priority 1	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit Committee.
Priority 2	Issue subjecting the College to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Reports issued by the College's previous Internal Auditors – BDO (Follow-Up Reviews only):

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.

3. Summary of Results and Conclusions

2018/01 – Annual Plan 2017/18

Final Issued February 2018

The purpose of this document was to present, for consideration by management and the Audit Committee, the annual operating plan for the year ended 31 July 2018. The plan is based on the proposed allocation of audit days for 2017/18 set out in the Audit Needs Assessment and Strategic Plan 2016 to 2020, which was presented to the Audit Committee and approved at its meeting on 8 March 2017.

The outline scope, objectives and audit approach for each audit assignment to be undertaken, arrived at following discussion with members of the College Senior Management Team during the Audit Needs Assessment process, were set out in the report.

2018/02 – Teaching Staff Utilisation - Timetabling

This audit focused on three key areas relating to teaching staff utilisation/timetabling:

- Review of staffing needs, including longer term workforce planning for expected curriculum changes and succession planning;
- Utilisation of permanent contracted teaching hours and how staff are timetabled to maximise use of their contracted teaching hours; and
- Review of class sizes to ensure these are optimised

The overall objective of the audit was to obtain reasonable assurance that teaching staff are being efficiently utilised.

The table opposite notes each secondary objective for this review and records the results:

Strengths

- A framework is in place for curriculum portfolio and course timetable planning, which identifies staff resources required to provide the curriculum; allocates permanent staff to courses; identifies any shortfall in staffing; all seeks to fill these gaps. Staffing requirements can be met through the use of staff from other areas of the College; through use of temporary staff; through recruitment of staff; or through upskilling of existing staff; and
- A range of activities and initiatives is being undertaken to consider succession planning and longer-term curriculum planning

Weaknesses

- Although Curriculum Heads are responsible for reviewing staff utilisation there is no formal automated report that compares contracted contact hours by staff member against their timetabled contact hours. In addition, Faculty Directors or the Vice Principal Student Experience do not review comparative information to identify and follow-up any under-utilisation of lecturing staff;
- Although there are high-level checks performed to ensure that the total hours of part-time contracts issued is in line with the budgeted figure set out in the Student Recruitment Plan there is not a full reconciliation to identify areas where timetabled hours for courses may differ from expected hours as set out in the Student Recruitment Plan; and
- Although Curriculum Heads should be reviewing class sizes and seeking to merge classes, where feasible and sensible to do so, there is no oversight of this process to ensure that it is done.

Final Issued – February 2018

Overall grade:
Satisfactory

The objective of this audit was to obtain reasonable assurance that:	Assurance
1. The College has staff with the required skills, knowledge and experience for current service delivery	Good
2. Longer term staff needs are identified, and plans put in place for longer term workforce planning to meet expected curriculum changes and succession planning	Satisfactory
3. The timetabling system is used to robustly record permanent staff contracted teaching hours and any under-utilisation is monitored and followed-up on a timely basis	Requires Improvement
4. The size of classes is reviewed on a regular basis and decisions are made on a timely basis about merging or cancelling classes	Satisfactory
Overall Level of Assurance	Satisfactory

2018/03 – Student Engagement – Students’ Association

Student engagement at the College is about students and staff working together to improve the learning and teaching experience. The College wants its students to be involved in all aspects of learning, helping to shape the College’s direction by being a key part of the decision-making process in the College.

There are a number of ways that students can get involved including: being part of the Students’ Association; becoming a Class Rep; attending a focus group; and attending a Course Improvement and Action Meeting (CIAM).

The scope of this audit was to review the College’s student engagement activities, including the linkages with the Students’ Association.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has a good student engagement framework in place which includes: an established mechanism for gathering general student views and providing responses to those who provide their views; a range of ways for students to provide feedback on their courses and for this to be followed up; a strong Students’ Association which is supported by College staff and provided with a suitable budget; and a Student Partnership Agreement and supporting processes which set out how the College and Students’ Association will work together (including how more significant matters are discussed and action is agreed to take these forward);
- There is a framework of Class Reps and Faculty Reps who receive appropriate training and support and undertake a range of activities throughout the year;
- The Students’ Association provides a voice for College students. It has a Student President, Vice Presidents and Student Executive members. They receive an induction and training and support is provided by College staff. Furthermore, office space is made available for them to work from and dedicated areas are provided for students to socialise and relax in;
- The College and Students’ Association use a wide range of mechanisms to communicate with students, including: My City, the College Virtual Learning Environment (VLE); social media platforms (such as Facebook, Twitter and Instagram); the Students’ Association website; emails; and through campus activities (such as ‘SA on Campus’ events); and
- Student engagement activities are monitored and evaluated using a variety of techniques.

Final Issued: May 2018

Overall grade: Good

The objective of this audit was to obtain reasonable assurance that:	Assurance
1. A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis	Good
2. Student engagement is monitored and evaluated on a regular basis	Good
3. There is evidence of student engagement outcomes influencing planning and decision making	Satisfactory
4. Adequate resources are allocated to student engagement activities, including the Students’ Association	Good
5. Training and support is provided to staff and students where necessary	Good
Overall Level of Assurance	Good

2018/03 – Student Engagement – Students' Association

Weaknesses

- There were no significant weaknesses identified which require a recommendation to be raised. There were some areas for improvement identified but work was already underway to progress activity in these areas.

2018/04 – Business Development – International Activities

This audit considered the key risks in relation to the College’s commercial activities including its operations in the international market.

The table opposite notes each separate objective for this review and records the results.

Strengths

- A wide range of commercial activities are undertaken by the College, with these activities being the responsibility of both Faculties and the Commercial Development Team;
- A good commercial and support structure for commercial work is in place. This includes Faculty and Commercial Development Team staff, along with Industry Academy Heads and administration report;
- Processes are in place for identifying and appraising new opportunities, including considering whether there are appropriate margins;
- Controls are in place to mitigate key risks covering commercial activity;
- Staff receive regular management information, including commercial income generation actual and budget figures, and there is appropriate information and oversight of commercial activities by the Development Committee; and
- There are formal mechanisms in place for obtaining and acting upon feedback received from customers

Weaknesses

- Although there is a Corporate Development Strategy that has been reviewed by the Development Committee this has still to be approved by the Board and operational plans to support the Strategy have still to be completed, however we note that this work is being done regarding this;
- There is the need for an efficient and effective Customer Relationship Management system to be implemented across the College to make the best use of contact opportunities between College staff and existing and potential clients. We note that a system is currently being piloted by the Commercial Development Team;
- Costing forms did not set out what authorisation was required when the margin was below the standard College commercial margin;
- There had not been a recent formal comparison of College course prices to competitors’ prices;

Final Issued: May 2018

Overall grade: Satisfactory

The objective of this audit was to obtain reasonable assurance that:	Assurance
1. An effective strategic and operational planning process has been established, including identification of key markets and courses	Satisfactory
2. An appropriate management and support structure has been put in place to identify and promote commercial opportunities, including marketing and agency arrangements to support the College with the recruitment of international students	Satisfactory
3. Key risks and opportunities are identified and mitigated/exploited	Satisfactory
4. There is effective pricing in the market place, with full cost recovery as the target and careful consideration being given to activity which does not meet this target	Satisfactory
5. Management information, including financial information on each specific activity, is adequate and easily accessible to all relevant staff	Satisfactory
6. There is a regular review of activities by the Board of Management and its committees	Satisfactory
7. Feedback is sought from customers and acted upon	Good
8. Appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance	Satisfactory
9. Adequate arrangements have been put in place to prevent and respond to external claims against the College for breach of contract and robust agreements are signed with partners	Satisfactory
Overall Level of Assurance	Satisfactory

2018/04 – Business Development – International Activities (Continued)

Weaknesses (Continued)

- Improvements were required to provide enhanced assurance over the robustness of Faculty income targets; and
- There was no formal variance analysis for in year commercial income variances to budget, or any explanation as to what reactive work was being done to respond to any negative variances.

2018/05 – Data Protection – Freedom of Information

This audit involved a high-level review of the College’s preparedness for implementation of the GDPR to help assess whether processes and procedures will be in place by May 2018 to allow compliance with this. The scope of the FOISA/EIR aspect of the review was to assess the adequacy and effectiveness of the processes and procedures in place to ensure compliance with FOISA and the EIR.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has reviewed the requirements of the GDPR and identified areas where work is required in order to comply with GDPR and this is set out in a detailed action plan which is being progressed

Weaknesses

- It was noted that the College does not currently have an approved Information Security Policy. We have been advised by management that an email is to be sent out to all staff setting out the key information security requirements which they must comply with. This will act as an interim measure until the draft policy is finalised with a target completion in the second half of 2018.

Final Issued: May 2018

Overall grade: Satisfactory

The objective of this audit was to obtain reasonable assurance that:	Assurance
Data Protection 1. Appropriate action is being taken by the College to prepare for compliance with the GDPR from 25May 2018	Satisfactory
Freedom of Information 2. Members of staff have been formally appointed with overall responsibility for implementation of the FOISA/EIRs and responsibilities for these members of staff have been clearly documented and communicated to all staff	Satisfactory
3. Freedom of Information policies and procedures exist within the College, that they comply with legislation, are revisited and revised regularly and are effectively communicated to all staff	Satisfactory
4. The College has developed an awareness and training programme for all staff, including sufficient awareness training during the induction process and that all staff have received this training	Satisfactory
5. System are in place to capture, record and monitor the number and types of FOISA requests received, including the number of exempt requests and the number of requests responded to within/out with 20 working days	Good
Overall Level of Assurance	Satisfactory

City of Glasgow College
Internal Audit Annual Report 2017/18

2018/06 – Infrastructure Contract Management – Help Desk

This audit reviewed the College arrangements in place to monitor the performance of GLQ against the terms of the contract, excluding planned maintenance which was reviewed separately as part of the internal audit programme for 2016/17 (internal audit report 2017/09 – Planned Maintenance, finalised 30 August 2017).

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has a helpdesk system which provides a robust basis for reporting, classifying and allocating reactive Estates and ICT repairs to College staff or GLQ in a timely manner;
- A range of staff have access to the helpdesk to enable jobs to be assigned by managers with the relevant knowledge of the correct person to allocate jobs to;
- There is a process for following up all repairs undertaken by GLQ to ensure these have been adequately completed. Staff members who have raised a reactive repair are informed when this has been closed so that they can review the work to ensure that it has been completed in line with the request and consider whether the standard of the work is adequate
- There are procedures in place covering reactive maintenance (including the helpdesk system and malicious damage); low, medium and high value changes; and the review of the Paymech spreadsheet (which includes reviewing any outstanding reactive jobs and accuracy checks on the Paymech spreadsheet);
- Based on testing conducted on malicious damage, and low and medium value change requests, we found that adequate supporting documentation was in place; and
- There is high level reporting on the operation of the helpdesk to the Finance and Physical Resources Committee

Weaknesses

- Not all jobs on the helpdesk were closed off on a timely basis and we have recommended that reports are run to identify long outstanding items and check whether these have jobs been completed or still require work done;
- Although we found there was an extensive checking of the Paymech spreadsheets we noted areas where this checking could be further enhanced; including the type of checks carried out and the coverage of the checks, where it can be demonstrated that the benefits outweigh the cost of the relevant resource requirement; and
- There is an opportunity to carry out improved trend analysis undertaken on reactive ICT and estates jobs and to put in place formal action plans to address any significant negative trends identified

Final Issued: August 2018

Overall grade: Good

The objective of this audit was to obtain reasonable assurance that:	Assurance
1. Reported repairs are registered, classified and allocated to relevant contractors in a timely manner	Good
2. Reported repairs are controlled, monitored and completed on a timely basis	Good
3. 'Customer' feedback is sought where appropriate on the quality of the repair work	Good
4. Trend analysis and reporting is carried out on the performance of the Help Desk	Satisfactory
Overall Level of Assurance	Good

2018/07 – Learning Support

The audit reviewed the operations of the Learning Support team, with a focus on how Personal Learning Support Plans (PLSPs) are utilised to identify student needs and ensure that support is successfully delivered.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College includes questions on whether students have support needs on their online and hard copy application forms;
- Lecturers can refer to students to Learning Support, or students can refer themselves, during the academic year;
- A new PLSP form has been developed with input from staff. This is available on the College's online Enquirer system and includes a) all referrals for support (including from online and hard copy applications) b) all PLSPs and c) all tasks requiring to be actioned as a result of completing a PLSP. Each task can be assigned to a staff member and has a status which allows staff to identify the actions assigned to them which are outstanding. The software also includes timetables for Learning Support Lecturers which enables administration staff to book sessions for students with Learning Support Lecturers; and
- Learning Support and Development Advisors have recently been appointed. One of their key roles will be to meet with individuals who have advised they have support needs. This will free up Learning Support Lecturers to provide more direct support for students and staff

Weaknesses

- There is scope for improving the communication with students who have arranged a PLSP interview;
- We noted that there are a set of procedure notes relating to operation of the PLSP but that these now require updating due to the introduction of the online PLSP. However, we did note that improved reportage mechanisms available via the new PLSP will indicate review dates, so more thorough checks will be in place in future;

Final Issued: September
2017

Overall Grade: Satisfactory

The objective of this audit was to obtain reasonable assurance that:	Assurance
1. Appropriate controls have been put in place to ensure that GLQ is carrying out the agreed planned maintenance programme	Satisfactory
2. Robust PLSPs are put in place for students requiring assistance, which are based around the students' individual needs	Satisfactory
3. There is an appropriate process to review student progress throughout the academic year and make changes to PLSPs where required	Satisfactory
4. There is a process in place to monitor student outcomes to determine the success of the support provided	Satisfactory
Overall Level of Assurance	Satisfactory

2018/07 – Learning Support (Continued)

Weaknesses (Continued)

- Measurement of the effectiveness of the Learning Support service could be improved in order to help drive continuous improvement; and
- There would be benefit in improving the clarity of communication to academic staff on the role of the Learning Support Lecturer in following up students that were not on track or had not been attending

2018/08 – Follow-Up Reviews

Final Issued – September 2018

We carried out a follow-up review of the recommendations made in Internal Audit

- Procurement and Creditors/Purchasing
- Curriculum Planning
- IT Network Arrangements/Security
- Student Welfare – Duty of Care
- Budgetary Control
- Planned Maintenance
- Corporate Planning
- Follow Up Review 2016/17

The objective of each of our follow-up reviews was to establish the status of implementation of recommendations made in previous internal audit reports.

Our findings from each of the follow-up reviews have been summarised as follows:

From Original Reports			From Follow-Up Work Performed		
Area	Recommendation Grades	Number Followed-Up	Fully Implemented	Partially Implemented	Little or No Progress Made
Procurement and Creditors / Purchasing	1	-	-	-	-
	2	-	-	-	-
	3	2	2	-	-
Total		2	2	-	-
Curriculum Planning	1	-	-	-	-
	2	-	-	-	-
	3	4	3	-	1
Total		4	3	-	1
IT Network Arrangements / Security	1	-	-	-	-
	2	-	-	-	-
	3	5	5	-	-
Total		5	5	-	-
Student Welfare – Duty of Care	1	-	-	-	-
	2	-	-	-	-
	3	3	3	-	-
Total		3	3	-	-
Budgetary Control	1	-	-	-	-
	2	-	-	-	-
	3	1	1	-	-
Total		1	1	-	-
Planned Maintenance	1	-	-	-	-
	2	-	-	-	-
	3	4	4	-	-
Total		4	4	-	-
Corporate Planning	1	-	-	-	-
	2	1	1	-	-
	3	7	6	1	-
Total		8	7	1	-

From Original Reports			From Follow-Up Work Performed		
Area	Recommendation Grades	Number Followed-Up	Fully Implemented	Partially Implemented	Little or No Progress Made
Follow Up Review 2016/17	High	-	-	-	-
	Medium	3	1	2	-
	Low	3	3	-	-
Total		6	4	2	-
Grand Total		33	29	3	1

The College has made good progress in implementing the recommendations followed-up as part of this review with 29 of 33 recommendations being 'fully implemented'. Three recommendations were assessed as 'partially implemented' and one as showing 'little or no progress made' and these will be subject to follow-up at a later date.

2018/09 – 2017/18 Student Activity Data

Final Issued October 2018

In line with guidance issued by the SFC we considered the reasonableness of the procedures in place for the compilation of the credits related element of the FES return submitted to the SFC.

In accordance with the Credits Audit Guidance we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was also carried out. Our testing was designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to the Credits Audit Guidance and the key areas of risk identified in Annex D.

Our report to SFC was submitted on 10 October 2018 following receipt of the College certificate signed by the Principal. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- on the basis of our testing we can provide reasonable assurance that the FES return contains no material mis-statement.

No issues were identified from our audit testing for 2017/18 that required a recommendation for improvement to be made.

4. Time Spent – Actual v Budget

Internal Audit	Report number	Planned days	Actual days feed	Days to fee at Nov. 2018	Days to spend at Nov. 2018	Variance
Student Experience						
Quality Assurance and Improvement		5	-	-	5	5
Learning Support	2018/07	5	5	-	-	
Student Engagement/Students' Association	2018/03	7	7	-	-	-
Staffing Issues						
Teaching Staff Utilisation/Timetabling	2018/02	6	6	-	-	-
Estates and Facilities						
Infrastructure Contract Management/Help Desk	2018/06	7	7	-	-	-
Commercial Issues						
Business Development/International Activities	2018/04	6	6	-	-	-
Organisational Issues						
Business Continuity		5	-	-	5	5
Information and IT						
Data Protection/Freedom of Information	2018/05	5	5	-	-	-
Other Audit Activities						
Credits Audit	2018/09	8	8	-	-	-
Management and Planning)		5	5	-	-	-
External audit / SFC)						
Attendance at audit committees)						
Follow-up Reviews	2018/08	4	4	-	-	-
		_____	_____	_____	_____	_____
Total		63	53	-	-	10
		=====	=====	=====	=====	=====

5. Operational Plan for 2018/19

- 5.1 Following our appointment as internal auditors for the period from 1 August 2016 to 31 July 2020 we prepared an Audit Needs Assessment and Strategic Plan for 2016 to 2020 (internal audit report 2017/01, issued February 2017).
- 5.2 An extract from the Strategic Plan, in relation to 2018/19, adjusted for the changes requested by the Executive Team, is attached.

Proposed Allocation of Audit Days

	Priority	Planned 18/19 Days
Reputation		
External Communications and Marketing	M	
Internal Communications	M	
Health and Safety	M	5
Equality and Diversity	M	
Student Experience		
Curriculum planning	M	
Quality assurance and improvement*	M	5
Libraries and learning technologies	M	5
Student recruitment targets	M	5
Student admissions / MIS process review	M	
Student funding	M	
Learning support	M	
Student welfare (incl. Duty of Care)	H/M	
Student engagement)	M	
Student Association)	M	
Staffing Issues		
Staff recruitment and retention	M	5
Staff / organisational development	M	6
Teaching staff utilisation / timetabling	H/M	
Payroll	M	
Estates and Facilities		
Infrastructure contract management)	H	
Help Desk)	H	
Planned maintenance	H	
Estates strategy / capital projects	M	
Sustainability	M	
Space management	M	
Cleaning management	M	
Asset / fleet management	M	
Financial Issues		
Budgetary control (incl. scenario planning)	H	
Student fees	M	6
General ledger	M	
Procurement and creditors / purchasing	M	
Debtors/ Income	M	
Cash & Bank / Treasury management	M	

Proposed Allocation of Audit Days (Continued)

	Priority	Planned 18/19 Days
Commercial Issues		
<i>Innovation and Research</i>	H/M	4
<i>Business Development</i>)	H/M	
<i>International activities</i>)	H/M	
<i>Industry Academies</i>	H/M	
<i>Lifelong learning</i>	M	
Organisational Issues		
<i>Risk Management</i>	M	
<i>Business Continuity*</i>	H	5
<i>Corporate Governance</i>	M	
<i>Corporate Planning</i>	M	
<i>Partnership Working</i>	H/M	
Information and IT		
<i>IT network arrangements / security</i>	H	
<i>Data protection / FOI</i>	H/L	4
<i>Systems development / implementation</i>	H	5
<i>Web-based Services</i>	M	
<i>IT strategy</i>	M	
Other Audit Activities		
<i>Credits Audit</i>		8
<i>Management and Planning</i>)		5
<i>External audit / SFC</i>)		
<i>Attendance at audit committees</i>)		
<i>Follow-up reviews</i>	Various	4
<i>Audit Needs Assessment</i>		
Total		<u>72</u> =====

Key

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

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

* Both of these reviews have been deferred from the 2017/18 Annual Plan at the request of management.

The review of Payroll has been deferred until 2019/20 and a review of Staff Recruitment and Retention has been accelerated into 2018/19 from 2019/20 to replace it.

The planned days for the review of Innovation and Research have been reduced from 6 days to 4 days and a new 4 day review of Data Protection has been added to the Annual Plan in 18/19 at the request of management.