

Board of Management Audit & Assurance Committee

Date of Meeting	Tuesday 23 May 2023
Paper No.	AAC4-G
Agenda Item	5.3
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	16 May 2023
Action	For Discussion/Decision

1. Recommendations

The Committee is asked to consider the attached Internal Audit Progress Report.

City of Glasgow College

Internal Audit Progress Report

Audit and Assurance Committee – 23 May 2023

Issued: 16 May 2023



Internal Audit Progress Report

May 2023

Progress in delivering the annual plan for 2022/23 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit and Assurance Committee	Comments
Annual Plan 2022/23	November 2022	Draft 17/11/22 Final	2023/01	N/A	23/11/22	
Student Funding	September 2023					Timing still to be confirmed with College management.
Staff / Organisational Development	September 2023					Timing still to be confirmed with College management.
Building Contract Management	May 2023	Draft 18/04/23 Final 28/04/23	2023/02	Good	23/05/23	
Planned Maintenance	May 2023	Draft 18/04/23 Final 28/04/23	2023/03	Good	23/05/23	
Budgetary Control (incl. Scenario Planning)	September 2023					Fieldwork agreed for w/c 19 June 2023.
Procurement & Creditors / Purchasing	May 2023					Audit in progress, will now be reported in September 2023.
Cash & Bank / Treasury Management	September 2023					Audit in progress.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit and Assurance Committee	Comments
Fraud Prevention, Detection and Response	May 2023					Audit in progress, will now be reported in September 2023.
Environmental Sustainability	May 2023	Draft 08/05/23 Final 15/05/23	2023/04	Good	23/05/23	
College Subsidiary Company	September 2023					Timing still to be confirmed with College management.
Follow-Up Reviews	September 2023					Fieldwork proposed for w/c 10 July 2023.
Credits	November 2023					Fieldwork proposed for w/c 11 September 2023.

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.



Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 **F:** 01224 327 911
T: 01382 200 055 **F:** 01382 221 240
T: 0131 226 0200 **F:** 0131 220 3269
T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.

