GITY OF GLASGOW COLLEGE

Audit & Assurance Committee

Date of Meeting	3 June 2025
Paper No.	AAC4-L
Agenda Item	5.10.2
Subject of Paper	Internal Audit Report – Research and Innovation - Scottish Innovation & Knowledge Exchange (Scottish IKE)
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	12 May 2025
Action	For Discussion

1. Recommendations

1.1. The Committee is asked to consider and discuss the report and the management responses to the Internal Audit Recommendations.

2. Consultation

2.1. The Lead Auditor has consulted with the Executive Owner, the College Lead, and the Compliance Auditor.

3. Key Insights

- **3.1.** The Internal Audit for Research and Innovation was graded overall as Satisfactory, 'System meets control objectives with some weaknesses present.'
- **3.2.** There are three Priority 3 recommendations arising from the fieldwork, which have management responses.

4. Impact and Implications

4.1. Internal Audit provides an objective insight into the efficiency of operations, evaluation of risks, and organisational controls.

Appendix 1: Internal Audit Report – Research and Innovation – Scottish Innovation & Knowledge Exchange (Scottish IKE)

Satisfactory

City of Glasgow College

Research and Innovation - Scottish Innovation & Knowledge Exchange (Scottish IKE)

Internal Audit report No: 2025/03

Draft issued: 28 April 2025

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

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.

Action Grades

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



Management Summary

Overall Level of Assurance

Satisfactory

System meets control objectives with some weaknesses present.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the City of Glasgow College ('the College') Risk Register (as at November 2024):

- **SR7** Failure to achieve improved business development with stakeholders (Net Score 9, amber), and
- **SR20** Failure to maximise income via diversification (Net score 12, amber).

Background

As part of the Internal Audit programme at the College for 2024/25, we carried out a review of Research and Innovation, with a focus on arrangements within the Scottish Innovation and Knowledge Exchange (Scottish IKE). The Annual Plan, agreed with management and the Audit and Assurance Committee on 27 November 2024, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to management and the Audit and Assurance Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The aims and objectives for the City of Glasgow College's (CoGC) innovation and knowledge exchange are outlined in the College's overarching Strategic Plan 2021-2030:

- Priority 4 to be a valued partner of the city region, supporting the national economy, and the international learning community, and
- Priority 8 to secure diversity of income and sustainable development.

These priorities are being delivered through the Corporate Development Strategy 2021-2030, which includes Aim 3, which is to "implement a programme of innovation and applied research activity across the College that identified and exploits opportunities for staff, students and income generating activity".

The Scottish Institute of Knowledge Exchange (Scottish IKE), based at CoGC, plays a pivotal role in achieving this aim by encouraging innovation and collaboration across different sectors in Scotland. Scottish IKE aims to bridge the gap between curriculum and industry to promote innovation for economic growth or social advancement. Its ambitions are defined within the Driving Growth and Improving Performance through Innovation Scottish IKE Strategy 2022-2025.

Scottish IKE is led by the Head of Innovation and STEM, who reports to the VP Corporate Development & Innovation. The Scottish IKE team consists of 3.5 FTE employees (which includes the Head of Innovation and STEM, the European Funding Officer, the Project Manager for the Riverside Innovation Centre (0.6 FTE), and the Business Administrator). All staff are resourced from the Innovation & STEM Directorate.



Scope, Objectives and Overall Findings

This review involved assessment of the College's arrangements for research and innovation, with a specific focus on the activities managed by Scottish IKE, who lead and support the delivery of the College's innovation agenda. Our review focussed on staff / stakeholder engagement and the work being undertaken to encourage research projects, knowledge transfer, and engagement with industry.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
The specific objectives of the audit were to gain reasonable assurance that:		1 2 3 No. of Agreed Actions		
Robust delivery plans are being developed to deliver against the success criteria and outcomes set out in the agreed business case.	Satisfactory	-	-	1
 The College is developing plans to ensure that academic staff are fully engaged in maximising the opportunities presented by research and innovation activity. 	Good	-	-	-
 The College is developing robust plans to ensure effective communication and engagement with key external stakeholders and potential stakeholders. 	Good	-	-	-
4. The resources required to deliver the activity required to support the achievement of the intended outcomes have been quantified and built into financial plans.	Good	-	-	-
5. There is effective governance and oversight to allow effective monitoring of the progress being made in meeting agreed objectives and to identify and manage opportunities and any new or emerging risks which may impact on the achievement of agreed objectives.	Satisfactory	-	-	2
Overall Level of Assurance	Satisfactory		- eets control weaknesse	

Audit Approach

Through discussions with the Head of Innovation and STEM, and managers involved in the planning and delivery of innovation projects within Scottish IKE and across the College, we documented the plans in place (and under development) to ensure that the College is adequately prepared to leverage the available opportunities. We also examined the ways in which the College identifies key stakeholders and develops plans to engage with these stakeholders to achieve objectives; generate positive publicity for the College; and to raise awareness regarding opportunities. This involved discussion with the Director of Excellence and Deputy Principal & COO to examine the effectiveness of engagement conducted to date. We have reported on any areas where planning and monitoring arrangements are not functioning as intended or where there are opportunities to further strengthen existing arrangements.



Summary of Main Findings

Strengths

- The College is actively pursuing innovation and project funding opportunities to enhance faculty research, improve educational resources, and drive technological advancements that benefit students, faculty, and the broader community. Scottish IKE delivers this mandate via its Driving Growth and Improving Performance through Innovation Scottish IKE Strategy 2022-2025.
- Delivery of the Scottish IKE strategy is tracked through the quarterly Innovation & STEM
 Directorate Operational Plan and Innovation Balanced Scorecard, by the Head of Innovation &
 STEM, who in turn reports to the Depute Principal & COO.
- Performance is also monitored by the Principal, with the Annual Portfolio Review culminating in a range of activity and deliverables, including income generation activity.
- Innovation portfolio management arrangements are established by the Scottish IKE Team, with activity distributed to team members who act as project managers.
- For the sample of innovation projects reviewed, there is an end-to-end audit trail supporting the idea generation, funding applications, award notices, related funding claims (i.e. for InnovateUK), status updates, and stakeholder communication plans.
- Discussions highlighted there is cross-team understanding of the status of work across the portfolio.
- The LightBulb initiative was established to support innovation, idea evaluation, and development across all College departments and staff. It is supported by the Head of Innovation & STEM and the Director of Excellence.
- Innovation in developing the curriculum is reported via the Annual Portfolio Review process to the Principal and Executive Management Team.
- Risks relating to the growth of the Scottish IKE portfolio, such as team resource limitations, are documented within the quarterly operational plan and balance scorecard updates highlighted above.

Weaknesses

- There is inconsistency in the naming and reporting of Scottish IKE objectives. For example, rather that the team being identified as the Scottish IKE Team, they are instead noted as members of Innovation & STEM. This can sometimes be perceived as a faculty rather than a dedicated innovation team. Report titles also vary, including 'Scottish IKE Strategy,' 'Innovation & STEM Operational Plan,' and 'Innovation Balanced Scorecard.' This may impact on internal and external stakeholder's understanding of their role and responsibilities in relation to innovation within the College.
- The Scottish IKE Strategy and Innovation & STEM Operational Plan does not have a dedicated directorate risk register. As a result, there are no documented mitigations for the capacity risks within the Scottish IKE team or the identified key person dependency on the Head of Innovation & STEM for the delivery of the CLIC programme and project management, as highlighted by management. There is also no comprehensive analysis and reporting of the impact of risks associated with the College's innovation ambitions crystallising, which would result in these ambitions not being delivered in line with expectations.
- The current wording of the Scottish IKE Strategy 2022-25 lacks clearly defined success criteria. While performance targets are outlined for some objectives in the Innovation & STEM Operational Plan, we noted that success criteria are not clearly articulated for all objectives, including leading and lagging indicators that may support management to identify any emerging risks and take corrective action.

Acknowledgments

We would like to take this opportunity to thank the staff at City of Glasgow College and Scottish IKE who helped us during the course of our audit visit.



Main Findings and Action Plan

Objective 1 - Robust delivery plans are being developed to deliver against the success criteria and outcomes set out in the agreed business case.

Through Scottish IKE, the College actively pursues innovation project funding opportunities to enhance faculty research, improve educational resources, and drive technological advancements which will benefit students, faculties, and the wider community.

Scottish IKE has several key aims, as set out in the Driving Growth and Improving Performance through Innovation Scottish IKE Strategy 2022-2025Strategy 2022-2025:

- Building Innovation Skills: Through training, workshops, and consultancy services, it helps individuals and organisations develop the knowledge and confidence to innovate successfully.
- Encouraging Collaboration: The institute acts to facilitate knowledge exchange between college teams, academia, and industry, with the aim that research findings are translated into practical solutions that benefit the economy and society.
- Supporting Research and Development: Scottish IKE encourages investment in research and development, helping to drive forward new technologies and creative solutions.
- Promoting Sustainability: It recognises the importance of responsible and sustainable innovation, encouraging practices that support long-term environmental and societal well-being.

It defines nine objectives, each of which have defined quantitative measures.

The strategy links to the College's ambitions to support the Scottish Government's ten-year Entrepreneurial Campus Strategy (June 2023) through growing the innovation "ecosystem" and funding partnerships.

Delivery of the Scottish IKE strategy is tracked through the quarterly Innovation & STEM Directorate Operational Plan, which is reported to the Depute Principal & COO, and the Performance Team for monitoring and tracking purposes. The status of delivery is also reported via the Innovation Balanced Scorecard by the Depute Principal & COO to the SLT (last reported in October 2024) and an End of Academic Year (AY) Report to the Development Committee (AY23/24 – Q3 Update and Q1-Q3 Operational Plan status reviewed).

We noted that the Development Committee (Terms of Reference, June 2024) is a sub-committee of the Board of Management, with responsibility for: review of the College's commercial and international activities; ensuring alignment with the College's Strategic Plan; and providing strategic oversight of the College's innovation and research-related matters.

Overall progress is scrutinised annually via the Principal's Portfolio Review process.



Objective 1 - Robust delivery plans are being developed to deliver against the success criteria and outcomes set out in the agreed business case (continued).

Observation	Risk	Recommendation	Management Res	sponse
There is currently some inconsistency in the naming and reporting of Scottish IKE objectives. For example, rather that the team being identified as the Scottish IKE Team, they are instead referred to as members of Innovation & STEM. We were advised that this can sometimes result in them being perceived as a faculty rather than as a dedicated innovation team. Report titles also vary, including the use of terms such as 'Scottish IKE Strategy,' 'Innovation & STEM Operational Plan,' and 'Innovation Balanced Scorecard.'	This may impact on internal and external stakeholder's understanding of their role and responsibilities around innovation within the College.	R1 – The Innovation & STEM team should be rebranded to the "Scottish IKE Team" to ensure consistent referencing and messaging with the strategy. Reports produced by the Scottish IKE team should also be rebranded to ensure consistency of report titles and to strengthen the linkages to	Make proposal to formally change the name of the Innovation & STEM team to the Scottish IKE team. To be actioned by: Head of Innovation and STEM No later than: 31 December 2025	
		the Scottish IKE strategy, aims and objectives and deliverables.	Grade	3



Objective 1 – Robust delivery plans are being developed to deliver against the success criteria and outcomes set out in the agreed business case (continued).

The Head of Innovation & STEM tracks all activity within the I&S-Projects AY 2024-25 tracker, which is a Microsoft Excel spreadsheet that captures the range of activities, the project manager responsible for delivery (a member of the Scottish IKE team), the status of works, the project category type, its priority status, and notes. At the time of our audit fieldwork there were 29 projects identified on the tracker – with six in pre-development and 23 already in progress - although we noted that two projects classified as in progress were flagged as "on hold". The list is reviewed monthly at Scottish IKE team meetings.

In common with many FE/HE institutes, the College's research and innovation pipeline management is a blend of reactive and proactive approaches, with project implementation dependent on funding opportunities, such as from Innovate UK, Turing, or Scottish Enterprise. The Head of Innovation & STEM and the EU Funding Manager have roles in seeking funding opportunities. The business case to onboard GrantFinder was being reviewed at the time of our audit fieldwork, which will improve the efficiency of the College processes for searching for and sharing funding opportunities within Scottish IKE and with the wider College.

The LightBulb initiative also seeks to promote a culture of innovation amongst staff (see Objective 2). The Innovation and STEM Directorate Operational Plan provides further detail on the activities underway within the College to promote innovation. Activities are aligned to the College's strategic priorities and supporting strategies, and where possible targets are identified. The documented initiatives have the ultimate ambition of building interdisciplinary collaboration and, potentially, research commercialisation by the College. The Operational Plan also highlights significant partnership working and an external communications plan has been established to promote the initiatives and opportunities that the College and Scottish IKE can offer. Any new initiatives or funding applications are reviewed as part of the Scottish IKE Team meetings and via Head of Innovation and STEM discussions with the Depute Principal & COO and Director of Excellence.

An overall portfolio Project Delivery timeline is established for all activity approved for the AY 2024-25, which allows monitoring of overall progress on current projects and any bids for new work. This also provided the capacity to review and flex project manager resource by the Head of Innovation and STEM and to escalate any risks to successful delivery to the Depute Principal & COO.

Through our review of a sample of five innovation projects, we noted that delivery plans have been established, with defined success criteria for the formal programme of work. This includes activity such as the College Local Innovation Centres (CLIC) Innovate UK pilot programme, Network of Network event management, Incub8 facilities, and IP Hatch programme hosting. Our review of the project specifications, and the associated project documentation held on file, confirmed that appropriate detail is recorded on the funding requirements and deliverables.



Objective 2 – The College is developing plans to ensure that academic staff are fully engaged in maximising the opportunities presented by research and innovation activity.

Innovation in learning and teaching is also a key driver for the College, and how academic areas can contribute to improve the experiences of students and staff through innovating approaches to learning and teaching, and drive innovation and idea generation in the three College "ways": Inspiration, Innovation and Excellence.

One initiative being utilised to capture idea generation is the LightBulb approach, which is a joint initiative between the Head of Innovation and STEM and the Director of Excellence.

Lightbulb supports innovation through the College's three core principles: Inspiration, Innovation, and Excellence. A dedicated platform on the staff intranet enables all staff members to submit ideas under these categories. A LightBulb platform is established on the MyConnect intranet for all staff to input innovation proposals or ideas for continuous improvement under the three categories. These ideas are distilled and appraised by the Head of Innovation and STEM and the Director of Excellence at monthly meetings so to determine whether the idea warrant further project development and support. Updates on LightBulb initiatives are provided to the SMT. Agreed projects with innovation-themes are tracked via the Scottish IKE project portfolio.

Over 2024/25, management is exploring ways to further promote the LightBulb initiative among staff, including through the Annual Learning and Teaching Conference, which returns in 2025, or repeat of the LightBulb event that was held in June 2024 where 40 members of staff brainstormed ideas to improve the college community and voted on 20 new ideas. They are also considering opportunities to facilitate cross-curriculum partnerships through LightBulb Champion initiatives.

While innovation is not explicitly designated as an objective in staff MyPDR assessments, innovation in teaching is a core component of teaching staff personal development via the Learning & Teaching Academy. Innovation outputs in the curriculum are otherwise systematically captured within the Annual Portfolio Review, which reports directly to the College's Principal. This ensures that innovation remains an integral part of the College's strategic development and continuous improvement efforts.

More cross faculty and directorate working on innovation, either with or without the Scottish IKE team, is an ambition that the Head of Innovation and STEM is exploring. This was demonstrated through a recent presentation which showcased how LightBulb fits into the innovation pipeline for the College.



Objective 3 – The College is developing robust plans to ensure effective communication and engagement with key external stakeholders and potential stakeholders.

As part of our recent audit work on External Communications and Marketing (Internal Audit Report Number 2025/02 published in February 2025), we reviewed the arrangements in place for communicating college initiatives externally, and the supporting strategies and procedures established. This included joint working between Scottish IKE and the College's Marketing and Communications team, such as advertising events and partnership opportunities. However, we were advised that the Scottish IKE Team mainly manage their own external communications, with social media scripts and publications managed by the dedicated administrative support within the team. Articles are also published in relevant industry journals or newsletters. Key activity is also recorded on the I&S-Projects AY 2024-25 tracker.

The close working relationship between the Scottish IKE and the Internationalisation and Business Development Teams, under the leadership of the Depute Principal & COO, also provides the mechanism for cross over of information on potential partnership and networking opportunities.

As part of our sample testing of innovation projects, we examined the communication plans established, such as social media campaigns for commercial stakeholder involvement or the recruitment of participants in events. Outcomes are monitored through programme delivery and reporting to funding bodies, such as InnovateUK.



Objective 4 – The resources required to deliver the activity required to support the achievement of the intended outcomes have been quantified and built into financial plans.

As noted above under Objective 1, the I&S-Projects AY 2024-25 tracker monitors the allocation of innovation initiatives, with related Scottish IKE team members serving as project managers. Risks related to resources were identified in the quarterly Operational Plan and Balance Scorecard reports. Risks to resource are discussed further in Objective 5, below.

As part of our sample testing of innovation projects, financial budgets are developed during the funding application or request process. Management reported close collaboration between the Innovation & STEM team and the finance department, ensuring that funding bids accurately reflect operational overhead costs. All funding submissions related to innovation & applied research are coordinated by the European Funding Officer, to maintain consistency and quality in applications.

The status of income and expenditure is monitored through monthly P&L reports to the Head of Innovation and STEM, as well as quarterly workstream resourcing cost reports to funders. For example, the submission of timesheets and related resource costs to Innovate UK, which is annually audited separately by Henderson Loggie. Targets for income generation is also closely monitored by quarterly review by the Depute Principal & COO and the College's Principal via the annual portfolio review.



Objective 5 – There is effective governance and oversight to allow effective monitoring of the progress being made in meeting agreed objectives and to identify and manage opportunities and any new or emerging risks which may impact on the achievement of agreed objectives.

CoGC aims to enhance its Innovation and STEM position within the Glasgow region and the wider College sector, using the Scottish IKE Strategy 2022-2025 as a key growth pathway.

Risks associated with individual projects are documented in project specifications or grant applications and are reviewed accordingly. For activities that require formal project management, such as the InnovateUK funded CLIC programme, risk registers are monitored by the CLIC Leadership Group and maintained by the Innovation & STEM team.

At the programme level, risks to the overall Scottish IKE strategy and Innovation & STEM Operational Plan are captured in the narratives of quarterly operational plan updates submitted to the Depute Principal & COO. Formal reporting is also conducted via the Innovation Balanced Scorecard, provided to the Performance Team. Risks identified were noted as follows:

- The Head of Innovation & STEM remaining the primary resource for identifying, bidding, and delivering Innovation & STEM projects, in addition to managing the Scottish IKE course portfolio, engaging curriculum teams, representing the college externally, and preparing for evaluations.
- The scale of activity not meeting expected levels due to limited resources. However, remaining team members are taking on additional responsibilities across new projects (e.g., InnovateUK, Incub8) to build their capacity for project delivery and stakeholder engagement. The Head of Innovation & STEM is also leveraging the MyPDR process to address training needs.

An annual update on Innovation and STEM activities is presented to the SMT, with reporting to the Development Committee, which oversees the delivery of the Commercial Development Strategy 2021-2030. This includes monitoring the progress of the CLIC programme and related college strategic risks, such as:

- SR7 Failure to achieve improved business development with stakeholders (Net Score 9, amber)
- SR20 Failure to maximise income via diversification (Net score 12, amber)

These risks are owned by the Depute Principal & COO and their status updated quarterly.

However, we have identified two areas where risk management arrangements should be strengthened, thus supporting the delivery of the Scottish IKE strategy:



Objective 5 - There is effective governance and oversight to allow effective monitoring of the progress being made in meeting agreed objectives and to identify and manage opportunities and any new or emerging risks which may impact on the achievement of agreed objectives (continued).

Observation	Risk	Recommendation	Management Response	
The Scottish IKE Strategy and Innovation & STEM Operational Plan do not currently have a dedicated directorate risk register. While the strategy outlines CoGC's vision and ambitions, we found no formal review of the risks, or the resources needed to achieve the Scottish IKE strategic objectives. As a result, there are no documented mitigations for the capacity risks within the Scottish IKE team or the identified key person dependency on the Head of Innovation & STEM for the delivery of the CLIC programme and project management, as highlighted by management during our review. There is also no comprehensive analysis and reporting of the risks associated with CoGC's innovation ambitions not being delivered as expected, including driving innovation within the curriculum, the continued income generation from innovation teaching programmes via Scottish IKE, the delivery of the Innovation Centre, or potential failures in strategic partnerships.	The ability to proactively manage emerging risks related to the delivery of the Scottish IKE strategy and the College's position in innovation within the Glasgow region and college sector.	R2 Management should create a standalone risk register for the Scottish IKE Strategy and the Innovation & STEM Operational Plan, to ensure that potential risks are formally identified, reviewed, and mitigated, particularly in relation to resource allocation and key person dependencies, which can directly influence delivery. A formal review of the resources required to deliver the strategic objectives described in the Scottish IKE strategy, including workforce capacity, funding, and the sustainability of key partnerships, should also be completed.	Propose an appropriate for integration method to incorstandalone risk register for Strategy and the Innovation Operational Plan within the Governance of the college. To be actioned by: Head STEM No later than: 31 December 1 December 1 December 2 December 2 December 2 December 2 December 2 December 3 December 2 December 2 December 3 December 2 December 3 December 2 December 3 Decem	porate a the Scottish IKE n & STEM current of Innovation and per 2025 to the resources regic objectives KE strategy, ty, funding, and rtnerships. of Innovation and
			Grade	3



Objective 5 - There is effective governance and oversight to allow effective monitoring of the progress being made in meeting agreed objectives and to identify and manage opportunities and any new or emerging risks which may impact on the achievement of agreed objectives (continued).

Observation	Risk	Recommendation	Management Res	ponse
The Scottish IKE Strategy 2022-25 currently lacks clearly defined success criteria. While performance targets are outlined for some objectives in the Innovation & STEM Operational Plan, we noted that success criteria are not clearly articulated for all objectives, including leading and lagging indicators that may support management in identifying and managing any emerging risks.	able to effectively monitor e Innovation cess criteria ricks, and ensure the successful delivery of its ort e Innovation progress, assess emerging risks, and ensure the successful delivery of its innovation objectives. establish clear success criteria for the Scottish IKE Strategy and define specific KPIs that reflect both lead and lag indicators of performance and		Communicate, to Ecurrent success or Scottish IKE Strates specific KPIs to reflag indicators of perisk. To be actioned by Innovation and ST No later than: 31	iteria for the egy and align our flect both lead and erformance and y: Head of EM
		crystallising.	Grade	3





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