Audit & Assurance Committee

Date of Meeting	**3 June 2025**
Paper No.	**AAC4-N**
Agenda Item	**5.11**
Subject of Paper	**Internal Audit Progress Report**
FOISA Status	**Disclosable**
Primary Contact	**David Archibald, Henderson Loggie**
Date of production	**22 May 2025**
Action	**For Discussion**

1. Recommendations

1.1. The Committee is asked to consider and discuss the progress highlighted within the report.

2. Consultation

2.1. The Chief Financial Officer and the Compliance Auditor have been consulted.

3. Key Insights

3.1. Work to deliver the planned activity on the approved internal audit plan for 2024/25 remains on track.

3.2. All audit fieldwork has been completed in line with expected timelines, although the scale and complexity of the Contract Management / VFM Frameworks review and the Back Up Process / Digital Business Continuity review have impacted on the date of issue of these two draft reports, and this meant that there was insufficient time to collate management responses and finalise these reports for the June 2025 meeting. Both reports will be finalised and presented to the next Audit and Assurance Committee in September 2025.

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 Progress Report

City of Glasgow College

Internal Audit Progress Report

Audit and Assurance Committee – 3 June 2025

Issued: 22 May 2025

Henderson Loggie

Internal Audit Progress Report
June 2025

Progress with the annual plan for 2024/25 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2024/25	November 2024	Draft: 07/11/24 2nd Draft: 18/11/24 Final:	2025/01	**N/A**	27/11/24	
External Communications and Marketing	March 2025	Draft: 17/02/25 Final: 19/02/25	2025/02	**Good**	10/03/25	
Student Admissions / Engagement / MIS	June 2025	Draft: 12/05/25 Final: 20/05/25	2025/04	**Satisfactory**	03/06/25	
Asset Management	September 2025					Initial planning meeting held on 28/04/25. Fieldwork commenced on 05/05/25 as planned.
Innovation & Research	June 2025	Draft: 28/04/25 Final: 12/05/25	2025/03	**Satisfactory**	03/06/25	
Strategic Partnerships	June 2025	Draft: 16/05/25 Final: 19/05/25	2025/06	**Satisfactory**	03/06/25	
College Subsidiary	September 2025					Agreed start date for fieldwork 23/06/25
Contract Management / VFM Frameworks	June 2025	Draft: 16/05/25	2025/07			Draft report is with management for comment.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Back Up Process / Digital Business Continuity	June 2025	Draft: 21/05/25	2025/07			Draft report is with management for comment.
Credits Audit	November 2025					Agreed start date for fieldwork 15/09/25
Student Support Funds Audit	November 2025					Agreed start date for fieldwork 15/09/25

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.

Henderson Loggie