Audit & Assurance Committee

The 1st meeting (Session 2026-27) of the Audit and Assurance Committee will be held at 1600hrs on 9 September 2026, City Campus, Room C.06.106.

	Agenda	PAPER	LEAD
1.	**Opening Items of Business**		
1.1	Apologies for Absence		Convener
1.2	Declarations of Interest		Convener
1.3	Items to be Discussed Privately with Auditors		Convener
2.	**For Decision**		
2.1	Minute of the Audit & Assurance Committee Meeting held on 26 May 2026	AAC1-A	Convener
2.2	SPSO Annual Complaints Report 2025-26	AAC1-B	JG
2.3	Governance Reporting		
	2.3.1 Audit and Assurance Committee Annual Report 2025-26	AAC1-C	MW
	2.3.2 Draft Governance Statement	AAC1-D	MW
2.4	Internal Audit Annual Plan 2026-27	AAC1-E	DA/SI
3.	**For Discussion**		
3.1	Internal Audit		
	3.1.1 Internal Audit Report: Environmental Sustainability	AAC1-F	DA/SI
	3.1.2 Internal Audit Report: IT Network Arrangements/Cyber Security	AAC1-G	DA/SI
	3.1.3 Internal Audit Progress Report	AAC1-H	DA/SI
3.2	Audit and Action Overview Quarterly Report *(Standing Item)*	AAC1-I	KA
3.3	Risk Assurance		
	3.3.1 Risk Deep Dive: Compliance with the Code of Good Governance for Scotland's Colleges	AAC1-J	MW
	3.3.2 Strategic Risk Review *(Standing Item)*	AAC1-K	MW
3.4	Terms of Reference Mapping Exercise	AAC1-L	MW
4.	**For Noting**		
4.1	Compliance		
	4.1.1 Annual Freedom of Information Report 2025-26	AAC1-M	MW
	4.1.2 Data Protection Officer Quarterly Report	AAC1-N	MO/RG
	4.1.3 Annual Data Breaches Report 2025-26	AAC1-O	MO/RG
5.	**Closing Items of Business**		
5.1	Horizon Scanning Update	Verbal	All
5.2	Any Other Notified Business	Verbal	Convener
5.3	Review of Meeting	Verbal	Convener
5.4	Disclosability of Papers	Verbal	MW

5.5	Date of Next Meeting - 25 November 2026	Verbal	Convener

CITY OF GLASGOW COLLEGE

Audit and Assurance Committee of the Board of Management

REMIT

1. Review the processes for ensuring the effectiveness of the financial, and other internal control and governance systems of the College and College Group.

2. Advise the Board on the criteria for the selection and appointment of the internal auditor, and to select and recommend the appointment of the provider of an internal audit service.

3. Review the scope and effectiveness of internal audit's work including planning and operation of the work and the internal audit annual report, and to hold an annual closed meeting.

4. Ensure that the College has systems and procedures to promote economy, efficiency and effectiveness, including where appropriate the identification of specific value-for-money studies.

5. Advise the Board of the process for the appointment of the external auditor, who is currently appointed by the Auditor General for Scotland, for his/her remuneration.

6. Agree the scope of the external auditor's work and determine any non-audit services to be provided.

7. Consider the College's annual financial statements after review by the Finance Committee and prior to submission to the Board focusing in particular on any changes in accounting policy, major judgemental areas, significant audit adjustments, the going concern assumption and compliance with accounting standards and the Scottish Funding Council's Financial Memorandum.

8. Review the external auditor's Management Letter and management's response, and have direct access to the external auditor, including an annual closed meeting.

9. Review relevant reports from the Scottish Government, Auditor General for Scotland, Scottish Funding Council and other organisations.

10. Monitor the performance and effectiveness of external and internal audits.

11. Monitor and review the College's Strategic Risk Register and Management Action Plans as appropriate to ensure that the College's approach to risk management is appropriate and adequate.

12. Maintain oversight of whistleblowing, anti-fraud, anti-money-laundering, and anti-bribery policies.

13. Maintain oversight of the management of Data Protection (including GDPR).

14. Ensure that all significant losses, including those in excess of the delegated limits set out in the Financial Memorandum, have been properly investigated, and that the internal and external auditors and the Scottish Funding Council have been fully informed of all such losses.

15. Ensure the committee operates in compliance with the terms of the Scottish Public Finance Manual and the Glasgow Colleges' Regional Board Financial Memorandum.

16. Advise the Board and Accountable Officer on the strategic processes for risk, control and governance and the governance statement; the adequacy of management response to issues identified by audit activity; the effectiveness of the internal control environment; and assurances relating to the corporate governance requirements for the organisation.

17. Review an Assurance Framework for the College, following Scottish Government and HM Treasury guidance.

18. Report annually to the full Board of Management.

19. Undertake a self-evaluation exercise annually to ensure that the Committee complies with best practice in relation to governance and that the internal and external audit service is satisfactory.

20. Recommend to the Board of Management any matters of significance that fall within the Committee's remit.