Board of Management

Date of Meeting	**23 September 2026**
Paper No.	**BoM1-O**
Agenda Item	**5.1.2**
Subject of Paper	**Audit & Assurance Committee (09.09.26) – Draft Minutes**
FOISA Status	**Disclosable**
Primary Contact	**Marcus Walker, Associate Director of Governance & Risk**
Date of production	**18 September 2026**
Action	**For Noting**

1. Recommendations

1.1. To note the minutes of the Audit & Assurance Committee held on 9 September 2026.

2. Consultation

2.1. The draft minutes and associated cover note have been prepared by the Associate Director of Governance & Risk in consultation with the Committee Convenor, who chaired the meeting and provides assurance on the accuracy and balance of the record, and relevant Executive Leads who contributed to, or hold accountability for, the items considered.

3. Key Insights

Key Decisions and Approvals

3.1. The Committee:

- Approved the Audit & Assurance Committee Annual Report 2025-26 for submission to the Board of Management.
- Approved the draft Governance Statement 2025-26 for inclusion within the College's Annual Report and Accounts.
- Approved the Internal Audit Annual Plan 2026-27.
- Approved publication of the SPSO Annual Complaints Report 2025-26.

Governance, Risk and Assurance

3.2. *Internal Audit Plan 2026-27.* The Committee approved Henderson Loggie's Internal Audit Plan for 2026-27, noting a programme of work aligned to the College's strategic priorities and risk profile. Members welcomed a forward-looking approach to assurance, including planned reviews of health and safety, quality assurance, business continuity, infrastructure contract management and international activities.

3.3. *Internal Audit Reports.* The Committee received two positive internal audit reports, with both the Environmental Sustainability Review and IT Network Arrangements/Cyber Security Review receiving 'Satisfactory Assurance' opinions. Members welcomed the strength of existing governance and control arrangements in both areas and noted a limited number of recommendations designed to further enhance already effective arrangements.

3.4. *Code of Good Governance Deep Dive.* The Committee considered a governance compliance review against the Code of Good Governance for Scotland's Colleges, which concluded that the College demonstrates a high level of compliance. Members noted that 57 of the 58 principles assessed were rated fully compliant, with the sole 'Amber' assessment relating to the planned review of the Students' Association Constitution during 2026/27. No material governance weaknesses, significant control concerns or areas of non-compliance were identified, providing further assurance regarding the effectiveness of the College's governance framework and supporting ongoing continuous improvement activity.

3.5. *Strategic Risk and Governance Development*. The Committee reviewed the Strategic Risk Register and discussed opportunities to enhance risk reporting through clearer articulation of risk interdependencies, risk movement and risks operating outside the Board's agreed risk appetite. Members also considered a mapping exercise against the Committee's Terms of Reference, which confirmed comprehensive coverage of its delegated responsibilities and informed future governance development activity.

3.6. *Information Governance and Compliance*. The Committee received assurance through reports on Freedom of Information, data protection and data breaches, noting continued compliance with statutory obligations and ongoing improvement activity in relation to information governance arrangements.

4. Impact and Implications

4.1. The discussions held at the Audit & Assurance Committee reflect a continued focus on strengthening governance, risk management and assurance arrangements, with particular emphasis on:

- Maintaining strong governance and compliance with the Code of Good Governance for Scotland's Colleges.
- Delivering a risk-based and forward-looking internal audit programme aligned to strategic priorities.
- Providing assurance over key organisational risks, including cyber security, sustainability and business continuity.
- Strengthening strategic risk reporting and Board oversight arrangements.
- Supporting a culture of continuous improvement, transparency and effective governance.

Appendix 1: Audit & Assurance Committee 09.09.26 - Draft Minutes

APPENDIX 1

CITY OF GLASGOW COLLEGE

Board of Management

MEETING OF THE AUDIT AND ASSURANCE COMMITTEE

MINUTE OF THE 1ST MEETING (AAC1) HELD ON WEDNESDAY 9 SEPTEMBER 2026 AT 1600 HRS, CITY CAMPUS, C.06.106.

Present	
Manira Ahmad	Amy Paterson (Convener)
Fred Dinning	Robbie Young
In Attendance	
Karen Acheson	Paul Little
Andrew Dickson	Laura Shields
Roy Gardner	Marcus Walker
Jon Gray	Lauren Webster (Minute)
Mark Laird	Emma Tilley

Item AAC1-1.1	**Welcome and Apologies**	
Paper No: N/A	Lead: Convener	Action requested: Note
	The Committee NOTED apologies from J Green. The Committee Chair welcomed F Dinning to his first meeting of the Audit & Assurance Committee as a member, following a review of committee membership by the Convenors' Committee.	

Item AAC1-1.2	**Declaration of Interest**	
Paper No: N/A	Lead: Convener	Action requested: Note
	The Committee NOTED no declarations of interest.	

Item AAC1-1.3	**Items to be Discussed Privately with Auditors**	
Paper No: N/A	Lead: Convener	Action requested: Note
	None.	

Item AAC1-2.1	**Minute of the Audit and Assurance Committee Meeting held on 26 May 2026**	
Paper No: AAC4-A	Lead: Convener	Action requested: Approve
	The Committee APPROVED the minute of the previous Audit and Assurance Committee meeting held on 26 May 2026 as an accurate record. The Committee NOTED progress against the actions arising from the previous meeting. The Associate Director of Governance & Risk (ADGR) advised the Committee that a draft protocol for the Joint Audit & Finance Committee (JAFC) had been considered by relevant convenors and would be circulated once finalised.	

Item AAC1-2.2	SPSO Annual Complaints Report 2025-26	
Paper No: AAC1-B	Lead: J Gray	Action requested: Discuss
	The Committee NOTED the Annual Complaint Handling Report AY2025-26. The Director of Excellence advised that the report comprised the College's statutory annual return under the Scottish Public Services Ombudsman (SPSO) Complaints Handling Procedure and was prepared using the standard reporting framework adopted across the college sector The Committee NOTED that the College investigated 60 complaints during 2025/26, two fewer than the previous year, continuing a six-year downward trend and maintaining the lowest complaint volume within the sector. The Director of Excellence advised the Committee that a further 22 concerns were resolved at an early stage without requiring formal investigation, reflecting the College's continued focus on early resolution and service improvement. The Committee NOTED that only 15% of complaints were upheld or partially upheld, that performance in resolving Stage 2 complaints within the prescribed timescale had improved significantly, and that one complaint referred to the SPSO during the reporting period was not upheld. The Committee welcomed the continued reduction in complaint volumes and the evidence of learning arising from complaints, including the introduction of Course Assessment Boards to improve the consistency and accuracy of student results and progression communications. The Committee DISCUSSED the benefit of including enhanced analysis of complaint categories and emerging themes, particularly where complaints were concentrated within specific service areas, to further support oversight, learning and continuous improvement. The Committee APPROVED the publication of the SPSO Annual Complaints Report 2025-26 on the College website.	

The Director of Excellence left the meeting

Item AAC1-2.3.1	Audit and Assurance Committee Annual Report 2025-26	
Paper No: AAC1-C	Lead: M Walker	Action requested: Approve
	The Committee NOTED the Audit & Assurance Committee Annual Report 2025-26, which provided assurance that the Committee had effectively discharged its responsibilities in relation to governance, risk management, internal control, audit, compliance and business continuity during the academic year. The Committee NOTED the findings of its 2025/26 self-evaluation and reflected on opportunities to further strengthen its effectiveness during 2026/27. The ADGR advised the Committee that the evaluation provided a high level of assurance regarding its overall effectiveness and governance oversight arrangements. The Committee DISCUSSED the following points in-relation to the Annual	

Report and the self-evaluation exercise:

i. Membership and attendance levels, and the importance of maintaining sufficient membership to support quoracy and effective scrutiny.
ii. The value of annual private sessions with Internal and External Audit as an element of good governance practice.
iii. Agenda planning and ensuring sufficient time for strategic discussion and challenge of key assurance matters.
iv. Opportunities to enhance assurance reporting through greater visibility of audit opinions, recommendation trends and progress against agreed actions, alongside the continued use of deep dives and horizon-scanning activities.

The Committee NOTED that the Conveners' Committee continued to monitor membership across all Board committees and was considering the use of co-options to strengthen committee capacity and support succession planning.

The Committee APPROVED the Audit & Assurance Committee Annual Report 2025-26 for submission to the Board of Management.

Item AAC1-2.3.2	Draft Governance Statement
Paper No: AAC1-D	Lead: M Walker Action requested: Approve

The Committee NOTED the draft Governance Statement 2025-26 for inclusion within the College's Annual Report and Accounts. The ADGR advised that the Statement provided assurance regarding the effectiveness of the College's governance, risk management and internal control arrangements and reflected significant developments during the year, including the revised Assurance Framework, enhanced audit and risk reporting, strengthened information governance reporting, and increased reporting on business continuity and organisational resilience.

The Committee NOTED that the Governance Statement had been substantially updated to align with the Scottish Funding Council Accounts Direction for Scotland's Colleges and reflected the College's first full academic year operating as a regional college. The ADGR advised the Committee that the final Statement would be updated following receipt of the annual Internal Audit Opinion and reviewed by the College's external auditors as part of the annual audit process.

The Committee NOTED that the final draft of the Annual Report and Accounts 2025/26 would be presented to the Joint Audit and Finance Committee on 25 November 2026 for endorsement prior to approval by the Board of Management.

The Committee welcomed the opportunity to consider the draft Governance Statement at an early stage in the accounts process and DISCUSSED opportunities to further strengthen the narrative relating to continuous improvement across the College's governance framework, including delivery of the Board Development Plan and ongoing enhancements to assurance and oversight arrangements.

The Committee NOTED ongoing developments to the College's Risk Management Framework, including work to strengthen the articulation of risk escalation, monitoring and reporting arrangements. The Convener highlighted that these developments would provide members with greater visibility of how emerging risks are identified, escalated and, where appropriate, incorporated within the Strategic Risk Register.

The Committee APPROVED the draft Governance Statement for inclusion within the College's Annual Report and Accounts 2025/26.

Item AAC1-2.4	**Internal Audit Annual Plan 2026-27**
Paper No: AAC1-E	Lead: E Tilley Action requested: Approve

The Committee NOTED the Internal Audit Annual Plan 2026-27, presented by Henderson Loggie. The Internal Auditor advised that the proposed plan had been developed in consultation with the Executive Leadership Team and informed by previous audit coverage, the College's strategic priorities, assurance requirements and risk profile.

The Committee NOTED the proposed programme of audit activity for 2026/27, including reviews of Health & Safety, Quality Assurance and Improvement, Infrastructure Contract Management, International Activities, Business Continuity, Systems Development and Implementation, Asset Management, and Debtors/Income, alongside the annual Credits Audit and Student Support Funds Audit.

The Committee NOTED the inclusion of the Internal Audit Charter 2026/27, introduced in response to the Global Internal Audit Standards, which sets out the respective roles, responsibilities, authority and accountability arrangements between Internal Audit, management and the Committee.

The Committee DISCUSSED the proposed audit coverage and sought assurance that the plan provided sufficient coverage across the College's key risk areas, particularly where no audit days had been allocated during 2026/27. The Internal Auditor advised that audit planning was undertaken on a rolling multi-year basis, with resources prioritised towards areas of greatest risk and assurance need. The Committee AGREED that plans should include additional context on previous and planned audit coverage to provide greater visibility of the longer-term assurance cycle.

The Committee NOTED that several planned reviews had been selected to support strategic priorities and future organisational readiness, including Quality Assurance and Improvement in advance of the College's forthcoming Tertiary Quality Enhancement Review, Infrastructure Contract Management and Systems Development and Implementation. Members DISCUSSED the importance of ensuring assurance activity remained forward-looking and responsive to emerging risks, public sector reform and wider sector developments. The Internal Auditor confirmed that these considerations had informed development of the proposed plan.

The Committee DISCUSSED the scope of the proposed Health & Safety review. The Internal Auditor confirmed that the review would consider governance, culture, communication and training arrangements, alongside compliance with relevant policies, procedures and wellbeing requirements.

	The Committee APPROVED the Internal Audit Annual Plan 2026-27.

Item AAC1-3.1.1	Internal Audit Report: Environmental Sustainability	
Paper No: AAC1-F	Lead: E Tilley	Action requested: Discuss
	The Committee NOTED Environmental Sustainability Internal Audit Report, which provided a 'Satisfactory Assurance' opinion. Members welcomed the report's positive findings regarding the College's sustainability governance arrangements, including the Sustainability Strategy 2021-2030, Sustainability Action Plan, Sustainability Working Group, environmental policies, curriculum integration, sustainable procurement arrangements and governance reporting through the People & Culture Committee. The Committee NOTED the three recommendations to further strengthen existing arrangements arising from the audit, relating to embedding sustainability responsibilities more consistently across day-to-day activities through enhanced guidance, communication and training; strengthening the operation of the Sustainability Working Group through improved action tracking and broader membership representation; and establishing more formal sustainability reporting arrangements through regular reporting to the People & Culture Committee. The Committee DISCUSSED the importance of ensuring sustainability initiatives are communicated and implemented in a manner that supports all staff and students, highlighting the value of an inclusive and equitable approach to engagement, learning and cultural change. Members reflected on the College's broader role in embedding sustainability within both organisational culture and curriculum delivery, recognising that its greatest contribution to sustainability was through the knowledge, skills and behaviours developed within its student population. In relation to benchmarking, the Committee NOTED that sustainability performance was reported through statutory and sector reporting requirements and that the College had sought external recognition through initiatives including the Green Gown Awards. The Principal advised that, while formal benchmarking against other colleges had not been undertaken, the College compared favourably in several areas, including campus infrastructure, sustainable procurement and wider sustainability initiatives. The Committee DISCUSSED sustainability governance arrangements and recognised that responsibility currently spans several Board committees. Members reflected on the importance of maintaining clear oversight, accountability and reporting arrangements across the governance structure and AGREED that this should be considered as part any future review of committee remits.	

Item AAC1-3.1.2	Internal Audit Report: IT Network Arrangements/Cyber Security	
Paper No: AAC1-G	Lead: E Tilley	Action requested: Discuss
	The Committee NOTED an IT Network Arrangements/Cyber Security Internal Audit Report, which provided a 'Satisfactory Assurance' opinion. Members welcomed the positive level of assurance received in a rapidly	

evolving cyber security environment and greeted the strengths identified within the College's control framework, including cyber risk governance, strategic oversight, asset management arrangements, multi-factor authentication, security monitoring controls and high levels of compliance with mandatory cyber security training.

The Committee NOTED the five recommendations to further strengthen existing arrangement arising from the audit, including recording risks associated with the continued use of Windows 10 devices within the Cyber Risk Register, establishing and approving a formal cyber security risk appetite, strengthening mandatory cyber security training arrangements, extending awareness activity to students, and identifying a replacement solution for the end-of-life Security Information and Event Management (SIEM) system.

The Committee DISCUSSED the effectiveness of cyber security awareness training and considered whether mandatory e-learning alone was sufficient to influence behaviours in an increasingly complex threat environment. The Internal Auditor advised that awareness was further supported through regular staff communications, awareness campaigns, phishing exercises, mandatory training requirements and wider engagement activity designed to embed cyber awareness within organisational culture. Members acknowledged the importance of maintaining a proactive approach to emerging cyber risks and technological developments.

The Committee NOTED the range of cybersecurity assurance measures in place, including staff awareness campaigns, phishing simulations, cyber security monitoring and independent cyber breach testing. Members DISCUSSED the frequency of cyber breach testing and noted that such exercises were undertaken annually. The Chief Financial Officer (CFO) advised that arrangements would continue to be reviewed to ensure the frequency and scope of testing remained proportionate to the College's risk profile, business requirements, and external partnership arrangements.

Item AAC1-3.1.3	**Internal Audit Report Progress Report**
Paper No: AAC1-H	Lead: E Tilley Action requested: Discuss

The Committee NOTED progress report on delivery of the Internal Audit Plan for 2025/26. The Internal Auditor advised the Committee that delivery of the programme remained on track and that all planned core audits had now been completed.

The Committee NOTED that the remaining 2025/26 audit activity comprised the statutory Credits Audit and Student Support Funds Audit, both of which would be reported to the Committee at its November meeting.

The Committee DISCUSSED progress against the Internal Audit Plan and welcomed the overall assurance outcomes reported throughout the year, noting that the majority of audits had received either ‘Good’ or ‘Satisfactory’ assurance opinions, providing assurance regarding the effectiveness of the College's governance, risk management and control arrangements.

Item AAC1-3.2	**Audit and Action Overview Quarterly Report**

Paper No: AAC1-I	Lead: K Acheson	Action requested: Discuss

The Committee NOTED the Audit & Action Overview Quarterly Report, which provided an update on progress against Internal Audit, External Audit, Awarding Body and Business Continuity actions. The Compliance Officer advised the Committee that there were 18 open Internal Audit actions, three of which were overdue against their original completion dates and had agreed revised completion dates. Members also noted that a previously closed 2024/25 Internal Audit action had been reopened following the identification of a technical issue affecting supplier compliance arrangements.

The Committee DISCUSSED progress against outstanding actions and noted that a small number remained overdue, including a long-standing action relating to implementation of a corporate CRM solution, where financial, technical and resource constraints had affected progress. The Committee AGREED that the status of this action should be reviewed to determine whether re-scoping or an alternative approach was required.

The Committee NOTED that actions arising from Awarding Body reviews and the 2026 Business Continuity Exercise remained under active management, with revised completion dates agreed where necessary.

The Committee received assurance that action tracking and escalation arrangements continued to operate effectively and that overdue actions were subject to appropriate scrutiny. The Committee NOTED that an update on the outstanding action relating to trade union feedback on the revised complaints procedure would be provided outwith the meeting.

Item AAC1-3.3.1	Risk Deep Dive: Compliance with the Code of Good Governance for Scotland's Colleges
Paper No: AAC1-J	Lead: M Walker Action requested: Discuss

The Committee NOTED the Risk Deep Dive: Compliance with the Code of Good Governance for Scotland's Colleges, which had been requested at a previous meeting to support oversight of governance-related strategic risks. Members noted that the review assessed compliance against the principles of the Code and concluded that the College demonstrates a high level of compliance, with no material governance weaknesses, significant control concerns or areas of non-compliance identified. Of the 58 principles assessed, 57 were rated fully compliant, with one Amber assessment relating to the scheduled review of the Students' Association Constitution during 2026/27.

The Committee DISCUSSED the report's assessment of the College's governance maturity and welcomed the assurance provided regarding the effectiveness of governance, risk management and oversight arrangements. Members also reflected on opportunities to continue strengthening proactive governance and risk management practices.

The Committee DISCUSSED the value of the review as a working document that could be revisited periodically to demonstrate progress and identify emerging areas for enhancement. Reference was made to the importance of relationships, collaboration and external engagement, with members

	highlighting opportunities to further strengthen the College's networks, partnerships and influence across the sector. The Committee NOTED the importance of evidencing governance effectiveness through demonstrable outcomes, stakeholder engagement, and continuous improvement. The Committee NOTED the value of the review in evidencing governance compliance and assurance within an evolving external environment.

Item AAC1-3.3.2	**Strategic Risk Review**
Paper No: AAC1-K	Lead: M Walker Action requested: Discuss
	The Committee NOTED the Q1 2025/26 Strategic Risk Review and the proposed refresh of the Strategic Risk Register. The ADGR advised the Committee that no changes to risk scores were proposed following the quarterly review, although risk narratives had been updated following consultation with risk owners. The Committee NOTED that a wider review of the College's risk management framework and strategic risk arrangements had been incorporated within the ADGR's operational plan for 2026/27, with an initial refresh of the Strategic Risk Register already underway. The Committee DISCUSSED the consistency and presentation of risk reporting, including the proposed introduction of clearer links between related risks and improvements to the articulation of risk descriptions and mitigating actions. Members NOTED that the current format could be enhanced to provide greater visibility of risk movement and emerging trends, recognising that unchanged risk scores do not necessarily indicate a static risk environment. The Committee also reflected on the value of highlighting risks operating outside the Board's agreed risk appetite and identifying significant changes in risk exposure between formal reporting cycles. The Committee AGREED that the ongoing refresh of the Strategic Risk Register should include consideration of enhanced visual reporting, clearer presentation of risk movement over time, stronger articulation of risk interdependencies, and identification of risks exceeding the Board's agreed risk appetite.

Item AAC1-3.4	**Terms of Reference Mapping Exercise**
Paper No: AAC1-L	Lead: M Walker Action requested: Discuss
	The Committee NOTED the Terms of Reference Mapping Exercise, which reviewed the Committee's Schedule of Business and Internal Audit Plan against its delegated responsibilities. The ADGR advised the Committee that the exercise confirmed comprehensive coverage across its remit and provided assurance that appropriate oversight arrangements were in place across governance, risk management, internal control, audit, compliance and information governance. The Committee DISCUSSED the balance of assurance activity across the annual programme of work and recognised the value of the exercise in identifying themes that may benefit from periodic strategic or thematic review. Members highlighted risk appetite, risk management, cyber resilience, information security, fraud, corruption and whistleblowing as potential areas for future deep dives and governance development activity.

	The Committee NOTED its support for further development activities relating to risk management to strengthen shared understanding of governance responsibilities and welcomed the opportunity for more forward-looking consideration of emerging cyber risks and sector developments. The ADGR advised the Committee that the revised whistleblowing policy would be presented to a future meeting. The Committee AGREED that future deep dives and development activity relating to risk appetite, risk management, and emerging cyber security risks should be incorporated within the Committee's forward work programme.

Item AAC1-4.1.1	**Annual Freedom of Information Report 2025-26**
Paper No: AAC1-M	Lead: M Walker Action requested: Note
	The Committee NOTED the Annual Freedom of Information (FOI) Report 2025-26 and received assurance regarding the College's continued compliance with its statutory obligations under FOI legislation. The ADGR advised the Committee that, despite a 60% increase in request volumes during the year, the College responded to 96% of requests within the statutory timescale and that no applications had been made to the Scottish Information Commissioner. The Committee DISCUSSED the extent to which the College identifies emerging issues that may give rise to future FOI requests. The Depute Principal & COO advised that a range of networks were used to monitor developing issues and identify areas likely to attract increased interest or scrutiny. The Committee DISCUSSED the increasing complexity of FOI requests, including the growing use of AI-generated and interconnected requests, which increased both the time and resources required to respond effectively. Members noted the wider trend of increasing request volumes and complexity across the public sector and suggested that AI governance and associated risks may warrant consideration as part of future assurance and horizon-scanning activity.

Item AAC1-4.1.2	**Data Protection Officer Quarterly Report**
Paper No: AAC1-N	Lead: M O'Neill/R Gardner Action requested: Note
	The Committee NOTED the Data Protection Officer Quarterly Report, which provided an update on the College's data protection compliance programme and ongoing improvement activity. The Committee welcomed assurance that appropriate arrangements remained in place to manage data protection risks and support continued compliance with data protection legislation.

Item AAC1-4.1.3	**Annual Data Breaches Report 2025-26**
Paper No: AAC1-O	Lead: M O'Neill/R Gardner Action requested: Note
	The Committee NOTED the Annual Data Breaches Report 2025-26, which provided an overview of personal data breaches recorded during the reporting period and the actions taken in response. The Committee received assurance that appropriate arrangements remained in place to identify,

	assess, manage and learn from data-related incidents, with ongoing activity focused on staff awareness, compliance and continuous improvement.

Item AAC1-5.1	Horizon Scanning Update	
Paper No: Verbal	Lead: Convener	Action requested: Note
	The Committee NOTED the forthcoming publication of the Audit Scotland sector report on Scotland's colleges, scheduled for 10 September 2026. The Committee DISCUSSED recent engagement with Audit Scotland and noted that it had provided an opportunity to highlight the significant progress made by the College in strengthening its financial position, reducing its operating deficit and improving financial sustainability. The Committee AGREED that the published Audit Scotland sector report on Scotland's colleges would be considered at its next meeting.	

Item AAC1-5.2	Any Other Notified Business	
Paper No: Verbal	Lead: Convener	Action requested: Note
	None.	

Item AAC1-5.3	Review of Meeting	
Paper No: Verbal	Lead: Convener	Action requested: Note
	The Committee NOTED the format and operation of the meeting, including the volume and complexity of agenda items considered. Members welcomed the inclusion of a mid-meeting break and AGREED that this should be incorporated into future meetings where appropriate to support engagement and wellbeing.	

Item AAC1-5.4	Disclosability of Papers	
Paper No: Verbal	Lead: M Walker	Action requested: Note
	The Committee NOTED disclosability status of all papers be retained as tabled.	

Item AAC1-5.5	Date of Next Meeting	
Paper No: Verbal	Lead: Convener	Action requested: Note
	The Committee NOTED that its next meeting is 25 November 2026.	

Meeting Closes at 18:25