Board of Management

Audit & Assurance Committee

Date of Meeting	**Tuesday 26 May 2026**
Paper No.	**AAC4-D**
Agenda Item	**2.4**
Subject of Paper	**Sources of Assurance – Review**
FOISA Status	**Disclosable**
Primary Contact	**Marcus Walker** **Associate Director of Governance & Risk**
Date of production	**15 May 2026**
Action	**For Approval**

1. Recommendations

1.1. The Audit & Assurance Committee is asked to review and approve the Assurance Framework (Version 3.2), including the updated Sources of Assurance set out at Appendix 1.

2. Consultation

2.1. The Sources of Assurance have been developed and refreshed through:

- Ongoing governance and risk management activity.
- Review of Strategic Risks and Management Action Plans.
- Internal audit and compliance assurance arrangements.
- Existing Board and committee reporting mechanisms.

2.2. Risk Owners, including several members of Senior Management Team (SMT), were invited to confirm that the sources of assurance relevant to their areas of responsibility remain appropriate, proportionate and sufficient to support effective governance, risk management and assurance.

3. Key Insights

Purpose and Role of the Assurance Framework

3.1. The Sources of Assurance form a core component of the College's Assurance Framework and support the Board of Management in meeting their governance and stewardship responsibilities.

3.2. They provide a structured mapping between:

- The College's Strategic Plan priorities.
- Strategic Risks recorded on the Risk Register.
- Sources of assurance drawn from across the Three Lines Model (management assurance, oversight and independent assurance).

Assurance Coverage and Review Approach

3.3. The review is intended to confirm that:

- Appropriate assurance is in place for the key risks affecting the College.
- Reliance on assurance is proportionate to risk exposure and appetite.
- Roles and responsibilities for providing assurance remain clear.
- Any emerging gaps, duplication or over-reliance on sources can be identified early.

3.4. SMT confirmation provides a critical management-level assurance to underpin Audit & Assurance Committee oversight and the College's annual Governance Statement.

Enhancements and Key Updates

3.5. As part of the review, updates have been made to strengthen the accuracy, transparency and completeness of selected sources of assurance. Refinements have been made to the assurance relating to cyber security (Strategic Risk SR18), including reflecting the status of Cyber Essentials Plus certification to ensure that assurance reliance is not overstated.

3.6. The framework has been further enhanced through the inclusion of additional independent and sector-led assurance mechanisms, including engagement with HEFESTIS and participation in the National Cyber Security Centre's Cyber Assessment Framework (CAF), supporting ongoing assessment and improvement of the College's cyber resilience.

3.7. Management assurance has also been strengthened through formal recognition of the Statement of Intent Agreement between the three Glasgow Colleges, which establishes mutual support and information-sharing arrangements in the event of a cyber incident.

3.8. Further refinements have been made to improve the clarity and completeness of assurance mapping across the framework, including strengthening the articulation of Health & Safety controls and assurance within the Estates and Infrastructure risk area, now explicitly reflected as "Estates, Infrastructure and Health & Safety".

3.9. Enhancements have also been made to the "Excellence in Performance and Processes" (A7) assurance mapping. These updates strengthen the breadth and coherence of performance assurance by:

- Expanding management assurance to include more comprehensive quality management system activity, operational effectiveness reporting, and structured survey and service level monitoring.
- Enhancing second line oversight through clearer alignment to corporate reporting (e.g. Directorate Performance Reporting, policy governance, and EFQM assessment framework).
- Reinforcing third line assurance through clearer articulation of the wide range of external regulatory, audit and accreditation bodies contributing to independent assurance.

3.10. The Assurance Framework has also been updated to emphasise that the effectiveness of assurance across all three lines is dependent on staff competence and capability, ensuring that individuals responsible for providing assurance are appropriately skilled, trained and supported.

Overall Assurance

3.11. Collectively, the updates highlighted within the Assurance Framework document (Appendix 1) enhance the robustness, transparency and reliability of the Assurance Framework, providing greater confidence to the Audit & Assurance Committee that key strategic risks are supported by appropriate, proportionate and credible sources of assurance.

4. Impact and Implications

4.1. The review process strengthens alignment between the Strategic Plan, Risk Register and assurance activity, ensuring that assurance remains focused on the College's highest priorities.

4.2. Failure to maintain appropriate and up-to-date sources of assurance could weaken the College's ability to identify assurance gaps or provide sufficient evidence of effective control to the Board and external auditors.

4.3. Ensuring assurance reflects current control maturity and capability strengthens the reliability of evidence supporting the annual Governance Statement and reduces the risk of over-reliance on outdated or incomplete assurance.

4.4. This review supports compliance with good public-sector governance practice and underpins the annual Governance Statement. No Equality Impact Assessment is required, as this is an assurance review activity.

Appendix 1: Sources of Assurance (Assurance Framework v3.2)

Assurance Framework

Charity Number: SCO 36198

Table of Contents

Assurance Framework

1. Introduction

1.1. This framework has been developed in response to guidance included in the Scottish Government's Audit and Assurance Handbook

2. Purpose and Aims

2.1. The purpose of this Assurance Framework is to provide support to the Chief Accounting Officer and Board of Management in meeting their leadership duties and corporate governance obligations, with respect to organisational stewardship, and to the management of risks that threaten the delivery of public service delivery objectives.

2.2. The Assurance Framework provides a structure to the evidence underpinning the assessment of the risk and control environment, affirmed in the College's annual Governance Statement included in the Annual Report and Accounts. This evidence is supported by an independent appraisal from the College's internal auditors.

2.3. In developing this framework, reference is made to HM Treasury guidance and associated process overview and mapping examples, and to the Scottish Government's Audit and Assurance Handbook.

2.4. The benefits of improved coordination of assurance are the enhancement of organisational management of performance, efficient and effective operation, and improved reportage and public accountability. HM Treasury summarises the benefits of an effective assurance framework thus:

- Provides timely and reliable information on the effectiveness of the management of major strategic risks and significant control issues;
- Facilitates escalation of risk and control issues requiring visibility and attention by senior management, by providing a cohesive and comprehensive view of assurance across the risk environment;
- Provides an opportunity to identify gaps in assurance needs that are vital to the organisation, and to plug them (including using internal audit) in a timely, efficient and effective manner;
- Can be used to raise organisational understanding of its risk profile, and strengthen accountability and clarity of ownership of controls and assurance thereon, avoiding duplication or overlap;
- Provides critical supporting evidence for the production of the Governance Statement;
- Can clarify, rationalise and consolidate multiple assurance inputs, providing greater oversight of assurance activities for the Board/Audit & Assurance Committee in line with the risk appetite; and
- Facilitates better use of assurance skills and resources.

3. Scope

3.1. The scope of this framework applies to all aspects of College's provision and functions, and those with executive responsibility to the Board of Management for such activity.

4. Principles and Concepts

The Assurance Framework

4.1. This is intended to provide a simple reference for the systemic structured approach to performance delivery, management, and reportage, and the management of risk to the achievement of the College's strategic priorities and aims. The framework is owned by the Principal as Accounting Officer, with oversight by the Board of Management (as delegated to the Audit & Assurance Committee).

Three Lines Model

4.2. There are different types of assurance each best used in different ways to maximise effectiveness and best results. The model referred to in the Scottish Government Audit and Assurance Handbook and other appropriate guidance, to outline an optimal mix of assurance, is the Three Lines Model.

4.3. The effectiveness of assurance across all three lines is dependent on staff having the appropriate skills, experience and professional competence to discharge their roles. The College ensures that individuals contributing to assurance activities are suitably qualified, trained and supported, with regard to regulatory and high-risk areas such as health and safety. Where necessary, specialist advice and external expertise are engaged to supplement internal capability.

Line 1: Management Assurance from Front Line Operations

4.4. This includes reports from senior managers to the Board and its various committees, including progress reports, updates, and performance reports on operations supporting the advancement of the College's strategic plan. This will include monitoring statistics, reports on routine system controls, risk management action plans, and other management information.

4.5. This comes from those responsible for the delivery of specific objectives, functions, and operations, and provides assurance that performance is being managed, that risks are identified as appropriate and managed, and that objectives towards strategic aims are being achieved. While this type of assurance is not independent, it has the strength of being provided by those who know the business of the College, and the day-to-day challenges and operational planning involved in specific functional areas.

Line 2: Oversight of Management Activity

4.6. This would typically involve approaches to quality control, finance management, performance management and risk management. This is separate from, but not independent of the management chain, and involves processes and systems regularly reviewed by the Board and its committees – and is subject to internal audit review.

4.7. Essentially it is associated with oversight of management activity by the Board and its committees and would include reviews and assessments undertaken to determine whether strategic priorities and policies are being met in line with expectations, via appropriate processes and procedures. For example: purchaser to pay systems, health and safety, data control and information assurance, as well as strategic development and organisational change etc.

4.8. Second line assurance is more objective than first line, as it references set expectations, policy, and/or regulatory considerations.

Line 3: Independent/Objective Assurance

4.9. This third line of assurance relates to independent, objective assurance, with a focus on the programme of work undertaken by internal audit and the College's Compliance Auditor, specifically designed to provide the Accounting Officer with an independent and objective opinion on the framework of governance, risk management and control. HM Treasury describes this aspect of internal audit's role as:

> "Internal audit will place reliance upon assurance mechanisms in the first and second lines of defence, where possible, to enable it to direct its resources most effectively, on areas of highest risk or where there are gaps or weaknesses in other assurance arrangements. It may also take assurance from other independent assurance providers operating in the third line, such as those provided by independent regulators, for example."

4.10. This involves the Internal Service appointed by the Board of Management, Education Scotland, Scottish Funding Council/Glasgow Colleges' Regional Board, adherence to applicable codes and regulations, external reviews of effectiveness, various accreditations (e.g. Cyber essentials+, ISO).

4.11. The College's Internal Auditors and the Compliance Auditor operate to professional and ethical standards in carrying out their work, independent of the management line and associated responsibilities. Reports compiled by the Internal Auditors and the Compliance Auditor will be shared with the relevant Board Committee for oversight.

External Audit

4.12. The College's external auditors are deemed to sit outside these three lines of internal assurance, and are appointed by, and report to, the Auditor General for Scotland. The External audit function is thus entirely external to the College with a statutory responsibility for certification audit of the financial statements and governance matters. Nevertheless, it is important that internal audit and external audit work effectively together to the maximum benefit of the organisation and in line with international standards

Assurance Mapping

4.13. The Assurance Framework is mapped against the same framework as the College's Strategic Plan 2021-30, Risk Register and Management Action Plans (MAPs). This achieves the key objective of alignment with strategic priorities, significant risks, key processes and any significant strategic change programmes. Assurance providers are aligned to their position within the Three Lines Model.

4.14. The Audit & Assurance Committee may thereby review the adequacy of controls and assurance in a structured way, with oversight of the layers and interaction of the types and level of assurance provided, linked to strategic aims and to key business systems/processes. Reference would be made to the level of risk appetite associated with each category of risk within the Risk Management Policy. In this way, the sufficiency of available evidence of assurance may be ascertained, in proportion to the risk exposures concerned. The Committee may wish to draw attention to areas where:

- risk is being appropriately managed (no action needed);
- risk is inadequately controlled (action needed to improve control);
- risk is over controlled (resource being wasted which could be diverted to other use); and/or

- there is lack of evidence to support a conclusion. If this concerns areas material to the organisation's operations more assurance work may be needed, subject to an assessment of costs and benefits.

4.15. The Audit and Assurance Handbook also provides some detailed prompt questions to assist the Committee in ensuring that their review of assurance is comprehensive.

4.16. Assurance Framework: See Appendix 1.

5. Responsibilities

Board of Management

5.1. The Board of Management is responsible for the College's Governance Statement which is informed by the implementation and review of the assurance framework by the Board's Audit & Assurance Committee.

Executive Leadership Team

5.2. The Executive Leadership Team is responsible for ensuring the implementation of Business Management, Corporate Oversight, and Independent Assurance "Lines of Defence" outlined in the Framework.

Associate Director of Governance and Risk

5.3. The Associate Director of Governance and Risk is responsible for the development and ongoing review of the Assurance Framework.

Compliance Auditor

5.4. The Compliance Auditor assists the ELT and the Board in the identification of any weaknesses or gaps within the provision of assurance and compliance and supports actions to rectify any such weaknesses, including the co-ordination of management actions and those in response to internal/external audit recommendations.

6. References

6.1. Policy Framework

Associated Policies and Procedures	Title
Policy	Risk Management Policy
Procedure	Risk Management Procedure
Strategy	College Strategic Plan 2021-30

6.2. Other College Policies and Procedures

Policy / Procedure	Title

6.3. External References

Source	Title
Scottish Government	Audit and Assurance Committee Handbook (2018)
HM Treasury	Assurance Frameworks (2012)
International Federation of Accountants (IFAC)	International Standards on Auditing ISA 610 and 315
Good Governance Steering Group	Code of Good Governance for Scotland's Colleges (2024)

7. Document Control and Review

Approval Status	Draft		
Approved by	Audit & Assurance Committee		
Date Approved	TBC		
EQIA Status	EQIA Conducted?	Yes: ☒	No: ☐
Proposed Review Date	June 2026		
Lead Department	Executive Office		
Lead Officer(s)	Associate Director of Governance and Risk		
Board Committee	Audit & Assurance Committee		
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8. Revision Log

Version Date	Section of Document	Description of Revision
Draft 2.0	Draft	Draft version, initially shared with Principal, VPCS, Convener of Audit Committee.
Draft 2.1 February 2020	4.5	Addition of para 4.5 re. proposal for additional internal function following College Secretary meetings with Principal and Convener of Audit Committee.
Draft 2.2 August 2020	Framework	Development of Assurance checklist records
Versions 2.3-4	Framework	Updates to assurance recording
Version 2.5	Framework	Completed assurance checklist for Audit & Assurance Committee November 2020; Approved Feb. 2021
Version 2.6 February 2022	6.1 and 7	Updated references to Strategic Plan and AAC.
	Framework	ELT review of Framework; AAC review.
Version 2.7 February 2023	4.1	Minor changes to expand the abbreviations used.
	4.2	Update to include role of the Compliance Auditor.
	4.4.3	Inclusion of Assurance for Committee name.
	4.5	Section removed.
	Appendix 1	Removed, to be updated and replaced.
	Appendix 2	Brief description added for Compliance Auditor role
Version 3.0 March 2024	All	Transferred Framework to new template.
	Various	"College Secretary" title changed to "Associate Director of Governance and Risk" throughout.
	4.9	Replaced GCRB/SFC acronyms with full titles.
	6.1	References to the Strategic Risk Register, MAPs and guidance removed.
	6.3	Updated version of Code of Good Governance from 2016 to 2022.
	Appendix 2	Section removed and paragraph detailing the role of the Compliance Auditor moved to section 5.
Version 3.1 June 2025	2 and 4	Sections amended for brevity.
	Appendix 1	New Sources of Assurance developed. Amended Assurance Framework tabled for review and approved by the Audit & Assurance Committee.
Version 3.2 April 2026	All	Structured using the Three Lines Model (formerly referred to as the Three Lines of Defence), as recognised in public-sector assurance guidance.
	4.3	Addition relating to competence and capability.
	Appendix 1	Sources of Assurance framework updated.

Appendix 1: Sources of Assurance (Reviewed: May 2025)

Source		Strategic Plan		Risk Register			Assurance Providers			A&A Committee Assessment		
Ref	Category	Theme	Priority	ID	Title	Owner	First Line of Defence: Management Assurance	Second Line of Defence: Oversight of Management	Third Line of Defence: Independent/ Objective Assurance	Control RAG	Satisfied	Improvement Actions Req.
A1	**Student Outcomes**	Students	(1) To be an inspirational place of learning (2) To enable individuals to excel and realise their full potential	SR1	Failure to support successful student outcomes and progression	VPSE	• Student Academic Experience Strategy • Student Success Framework • Careers Framework and Strategy • College and TQEF quality cycle • Faculty performance/portfolio reviews • Faculty operational planning • Curriculum planning • City Attributes • Learning & Teaching Academy • Articulation routes with universities	• Level 1 Balanced Scorecard (Board) • Self-Evaluation Action Plan (Board) • Quarterly LTSE Report (LTSEC) • Academic Performance Report (LTSEC) • Annual Quality Engagement Report (LTSEC) • Student Academic Experience Strategy Progress Report (LTSEC) • SFC College Leaver Destinations and Student Satisfaction Reports (LTSEC)	• Internal Audits: Learning, teaching and student experience Other third party sources of assurance: • External Audits: Performance • Scottish Funding Council • Scottish Qualifications Authority		Yes	
A2	**Learning, Teaching and Pedagogy**	Students	(1) To be an inspirational place of learning (2) To enable individuals to excel and realise their full potential	SR1 SR2	Failure to support successful student outcomes and progression Failure to establish an optimal pedagogical model	VPSE VPSE	• Student Academic Experience Strategy • Student Success Framework • Careers Framework and Strategy • College and TQEF quality cycle • Faculty performance/portfolio reviews • Faculty operational planning • Curriculum planning • City Attributes • Learning & Teaching Academy • Student Association and representation systems • Student surveys • Articulation routes with universities	• Level 1 Balanced Scorecard (Board) • Self-Evaluation Action Plan (Board) • LTSE Quarterly Report (LTSEC) • Academic Performance Report (LTSEC) • Annual Quality Engagement Report (LTSEC) • Student Academic Experience Strategy Progress Report (LTSEC) • CitySA Impact Report (Board/LTSEC)	• Internal Audits: Learning, teaching and student Experience Other third party sources of assurance: • External Audits: Performance • Scottish Funding Council • Scottish Qualifications Authority		Yes	
A3	**Student Support**	Students	(2) To enable individuals to excel and realise their full potential	SR4	Failure of the College's duty of care to students	VPSE	• Designated duty leads • Safeguarding and corporate parenting policies, procedures and mandatory training • Disclosure and Protecting Vulnerable Groups Scheme • Criminal conviction declarations and risk assessments • Student support, wellbeing and counselling services	• Corporate Caring Duties Report (LTSEC) • SPSO Annual Complaint Report (AAC)	• Internal Audits: Student support and safeguarding Other third party sources of assurance: • Scottish Public Services Ombudsman • Disclosure Scotland		Yes	
A4	**People and Skills**	Growth and Development	(3) To live our values, value our people, and innovate in partnership	SR10	Failure to attract, engage, and retain suitable staff	VPPCS	• People & Culture Strategy • Workforce planning • Staff Personal Development Review • Staff integration and development • Enhanced staff qualifications • Staff surveys • Occupational health, wellbeing and staff benefits • Equality Impact Assessments • Local and national recognition agreements with trade unions • Internal committees and forums • Accredited living wage employer and committed to Fair Work principles • Flexible working, family-friendly policies	• HR Metrics Report (PCC) • Review of the People & Culture Strategy (PCC) • Equality, Diversity & Inclusion Report (PCC) • Public Sector Equality Duty Reports (PCC) • Approval and oversight of College-wide organisational change (Board/PCC) • Fair Work in Practice Report (BOM/PCC)	• Internal audits: People, culture and organisational development Other third party sources of assurance: • External audit: staff and remuneration • Equality and Human Rights Commission • Living Wage Scotland • Chartered Institute of Personnel and Development		Yes	

Ref	Category	Theme	Priority	ID	Title	Owner	First Line of Defence: Management Assurance	Second Line of Defence: Oversight of Management	Third Line of Defence: Independent/ Objective Assurance	Control RAG	Satisfied	Improvement Actions Req.
A5	**Strategic Planning and Project Delivery**	Growth and Development	(6) To be efficient, effective, innovative and vigilant	SR1-27	All entries on risk register	Pr	• Operational and scenario planning • Project Management Office	• Strategic Plan and supporting strategies • Strategic Planning Day	• Internal audits: All Other third party sources of assurance: • External audit: Performance and use of resources		Yes	
A6	**Partnerships, Reputation & Communications**	Growth and Development	(4) To be a valued partner of the city region, supporting the national economy, and the international learning community	SR6 SR7	Negative impact upon the College's reputation Failure to achieve improved business development with stakeholders	VPCDI VPCDI	• Corporate Development Strategy • Internal and external communication support by the Brand & Communications team and agency advice • Reputation and public sentiment analysis • Business development process map • Student satisfaction surveys • Awards and recognition	• Annual Report & Accounts (Board, FC and AAC) • Principal's Quarterly Report (Board) • Corporate Development Strategy Delivery Report (DC)	• Internal audits: Reputation; internal/ external communications; business development; and stakeholder engagement		Yes	
A7	**Excellence in Performance and Processes**	Performance and Processes	(5) To deliver excellence in performance (6) To be efficient, effective, innovative and vigilant	SR9	Failure to manage performance and achieve improved performance	DE	• Strategic planning • Operational planning • Compliance with quality standards and marks • Directorate/faculty performance reviews • College Self Evaluation Action Plan • Faculty Self Evaluation Action Plan • Portfolio Review • Institution Led Quality Reviews • Internal Verification • Awarding body audit tracking • Overseas partnership annual audit • College and TQEF quality cycle • Curriculum planning • Maintenance of Quality Management System in support of suite of quality and assurance policies and procedures • Operational Effectiveness and Market Research Manager Reports • Survey management • Service Level Agreements • Staff training and development	• Annual Report & Accounts (Board, FC and AAC) • Level 1 Balanced Scorecard (Board) • Self-Evaluation Action Plan (Board) • Academic Performance Report (LTSEC) • Directorate Performance Report • Performance reporting • Annual External Compliance Report (AAC) • Review and approval of new policies and major changes to existing policies by the Board and its committees • Review of the Policy and Procedure Register (AAC) • HR Metrics Report (PCC) • EFQM Assessment framework	• Internal audits: All Other third-party sources of assurance: • External audit: Performance • Scottish Funding Council • Quality Assurance Agency Scotland • Scottish Qualifications Authority • Home Office UK Tier 4 Visa • HMIe in relation to Apprenticeship provision • 18 awarding bodies, including British Standards Institute ISO 9001:2015 standard and the Customer Excellence Excellence • European Foundation for Quality Management		Yes	
A8	**IT Security and Development**	Performance and Processes	(6) To be efficient, effective, innovative and vigilant	SR18	Failure of IT system security	DIT	• Digital Strategy • Incident Management Plan • IT Business Recovery Plan • Cyber Security Incident Response Plan and Playbooks • Cyber Essentials Plus (certification currently expired and not yet re-certified) • Operational controls and security monitoring • Engagement with sector, regional and national partners and agencies • Statement of Intent Agreement between three Glasgow Colleges (mutual support and information-sharing during cyber incident)	• Digital Strategy Progress Report (PCC) • IT Progress Report (PCC)	• Internal audits: IT, estates and facilities Other third party sources of assurance: • HEFESTIS membership - sector-led cyber security review and benchmarking • Engagement with National Cyber Security Centre Cyber Assessment Framework (CAF) to assess and improve cyber resilience.		Yes	

A9	**Data Protection**	Performance and Processes	(6) To be efficient, effective, innovative and vigilant	SR14	Failure of compliance with the General Data Protection Regulations (GDPR)	DPr	• Data Protection Officer (supplied by contract with Thorntons Solicitors) to provide advice and support • Data Governance Group • Staff training and development • Compliance with the GDPR, including Records of Processing Activities (RoPAs) • Data Protection Impact Assessments • Data protection health checks with faculties and directorates	• Data Protection Quarterly Report (AAC) • Data Protection Annual Report (AAC) • Data Breaches Report (AAC)	• Internal audits: Data protection Other third party sources of assurance: • Information Commissioner's Office • Scottish Information Commissioner		Yes

Ref	Category	Theme	Priority	ID	Title	Owner	First Line of Defence: Management Assurance	Second Line of Defence: Oversight of Management	Third Line of Defence: Independent/ Objective Assurance	Control RAG	Satisfied	Improvement Actions Req.
A10	**Legal and Regulatory Compliance**	Performance and Processes	(6) To be efficient, effective, innovative and vigilant	SR12	Negative impact of statutory compliance failure	DPr ADGR	• Advice, support and reporting from Governance & Risk, Finance, Procurement HR, EDI, Health & Safety and Estates/Facilities • Policies and procedures, inc. Financial Regulations and Memorandum • Written third party assurances • Risk assessments, COSHH and RIDDOR • Staff training, development and drills	• Data Protection Quarterly Report (AAC) • Data Protection Annual Report (AAC) • Data Breaches Report (AAC) • FOI Annual Report (AAC) • SPSO Annual Complaints Report (AAC) • Financial Memorandum Delegated Limits and Expenditure Report (AAC/FC) • Annual Procurement Report (FC) • Non-Compliant Spend Report (FC) • Health & Safety Annual Report (PCC) • Public Sector Equality Duty Reports (PCC) • Annual Climate Change Report Return (PCC) • HR Metrics Report (PCC) • Estates/Facilities, IT and EDI Reports (PCC) • Corporate Caring Duties Report (LTSEC)	• Internal audits: All Other third party sources of assurance: • External audit: Performance; financial management/sustainability; vision, leadership and governance; use of resources to improve outcomes • In-house Compliance Auditor • Scottish Government • Scottish Funding Council • Information Commissioner's Office • Scottish Information Commissioner • Health & Safety Executive • Equality and Human Rights Commission • Scottish Public Services Ombudsman • Disclosure Scotland • Scottish Charity Regulator (OSCR) • UK Visas and Immigration (UKVI) • Scottish Fire and Resue Service • Historic Environment Scotland		Yes	
A11	**Governance**	Performance and Processes	(6) To be efficient, effective, innovative and vigilant	SR15	Failure of corporate governance	Pr ADGR	• Leadership and management from the Principal & CEO, ELT and SMT • Advice and support from ADGR • Policies and procedures, inc. Financial Regulations and Memorandum • Internal controls and reporting • Certificates of Assurance • Training and development • Risk Register and Management Action Plans	• Board and committee oversight and decision-making • Standing Orders, Scheme of Delegation, Terms of Reference and Schedules of Business • Code of Conduct and Register of Interests • Annual Audit & Assurance Self-Evaluation • Annual Board Self-Evaluation • Board Development Plan/Day • Strategic Plan and supporting strategies • External Effectiveness Review • Annual Report & Accounts (Board, FC and AAC) • Committee Annual Reports • Board member recruitment and appraisal • Quarterly Strategic Risk Reviews	• Internal audits: All internal audits and the annual audit report Other third party sources of assurance: • External audit: Annual audit report • Scottish Funding Council • Scottish Government • External Effectiveness Reviewer		Yes	
A12	**Estates, Infrastructure and Health & Safety**	Performance and Processes	(2) To enable individuals to excel and realise their full potential (6) To be efficient, effective, innovative and vigilant	SR24 SR28	Failure to secure sufficient capital investment Failure to manage strategic, physical and digital assets and infrastructure safely and effectively	CFO DPr CFO	• Planned and reactive maintenance by the Estates and Facilities teams • Capital expenditure and maintenance planning with faculties and directorates • Risk assessments, COSHH and RIDDOR • Cleaning and waste management • Energy management and enviornmental sustainability • Person in Charge and Duty Managers • First Aid and Emergency Plan Team • Personal Emergency Evacuation Plans • Incident Management Plan and Business Recovery Plans • Property and campus development, inc. the Riverside Innovation Centre and Charles Oakley Building • Asset management system, register, verification and review	• Asset Disposal and Retention (FC) • Capital Expenditure Budget (FC) • Estates Masterplan Progress Report (DC) • Health and Safety Reports (PCC) • Estates and Facilities Management Report (PCC) • IT Progress Report (PCC)	• Internal audits: Estates, facilities and IT Other third party sources of assurance: • External audit: Use of resources to improve outcomes • Scottish Funding Council • Health & Safety Executive • Historic Environment Scotland		Yes	

Ref	Category	Theme	Priority	ID	Title	Owner	First Line of Defence: Management Assurance	Second Line of Defence: Oversight of Management	Third Line of Defence: Independent/ Objective Assurance	Control RAG	Satisfied	Improvement Actions Req.
A13	**Procurement, Contract Management and Supply Chain Resilience**	Performance and Processes	(6) To be efficient, effective, innovative and vigilant	SR12	Negative impact of statutory compliance failure	DPr ADGR	• Procurement Strategy • Advice, support and reporting from the Procurement team • PECOS system and internal controls • Contract management and planning • Staff training, guidance and awareness • Business Recovery Plan	• Annual Procurement Report (FC) • Asset Disposal and Retention (FC) • Non-Compliant Spend Report (FC)	• Internal audits: Finance and counter-fraud Other third party sources of assurance: • External audit: Financial management; and use of resources to improve outcomes		Yes	
A14	**Fraud and Error**	Performance and Processes	(6) To be efficient, effective, innovative and vigilant	SR12	Negative impact of statutory compliance failure	DPr ADGR	• Denial of opportunity through policies, procedures, systems and separation of duties • Staff training, guidance and awareness • Screening of new employees • Montioring and detection measures • National Fraud Initiative	• Reporting to the Audit & Assurance Committee Finance Committee	• Internal audits: All Other third party sources of assurance: • External audit: Financial management; and use of resources to improve outcomes		Yes	
A15	**Financial Management, Sustainability and Value for Money**	Finance	(6) To be efficient, effective, innovative and vigilant (7) To maintain our long-term financial stability (8) To secure diversity of income and sustainable development	SR19 SR20 SR23	Failure to achieve operating surplus Failure to maximise income via diversification Failure to secure a sustainable model/level of funding	CFO CFO VPCDI CFO CFO	• Sustainability Strategy • Coporate Development Strategy • Budget planning and prioritisation • Control of course fees, non-SFC funding, staff costs and expenditure • Financial forecasting and planning • Commercial and international income and partnerships • City of Glasgow International Ltd • Best Value Framework • Prioritisation and preperation of funding bids to the City of Glasgow College Foundation	• Draft Annual Budget (Board/FC) • Draft Capital Expenditure Plan (Board/FC) • 5-Year Financial Projection (FC) • Quarterly Financial Update (FC) • Treasury Management Report (FC) • College Course Fees and Accomodation Charges (FC) • SFC Financial Forecast Return • Commercial and International Performance Report (DC)	• Internal audits: Finance and value for money Other third party sources of assurance: • External audit: Financial management/ sustainability; and use of resources to improve outcomes • Scottish Funding Council		Yes	

Key

AAC Audit & Assurance Committee
SoA Source of Assurance
Pr Principal & Chief Executive Officer
DPr Depute Principal & Chief Operating Officer
CFO Chief Financial Officer
VPSE Vice Principal Student Experience
VPCDI Vice Principal Corporate Development & Innovation
VPPCS Vice Principal People & Corporate Services
DE Director of Excellence
DSE Director of Student Experience
DIT Director of IT
ADGR Associate Director of Governance & Risk

Control RAG: Red SoA controls/category is absent, inadequate or ineffective. Immediate action is required to address gaps/failures.

Control RAG: Amber SoA controls/category is partially effective but has some weaknesses or limitations that need improvement.

Control: RAG Green SoA controls/category is effective, functioning as intended and a reliable and sufficent source of assurance.