Board of Management

PAPER AAC4-A

MEETING OF AUDIT AND ASSURANCE COMMITTEE

MINUTE OF THE 3rd MEETING (AAC3) HELD ON Tuesday 3 March 2026 AT 1530 HRS ON CITY CAMPUS, ROOM C.06.106

Present	
Manira Ahmed	Amy Paterson (Convener)
Paul Little	Robbie Young
In Attendance	
Karen Acheson	Mark Laird
Andrew Dickson	Morgan O'Neill
Jon Gray	Laura Shields
Stuart Inglis	Marcus Walker
	Lauren Webster (Minute)
Apologies for absence	
David Archibald	Jack Green
Roy Gardner	Marie McFadden

Item AAC3-1	**Welcome and Apologies**	
Paper No: N/A	Lead: Convener	Action requested: Note
	The Committee NOTED apologies from D Archibald, R Gardner, J Green and M McFadden.	

Item AAC3-2	**Declaration of Interest**	
Paper No: N/A	Lead: Convener	Action requested: Note
	No declarations were made.	

Item AAC3-3	**Items to be Discussed Privately with Auditors**	
Paper No: Verbal	Lead: Convener	Action requested: Approve
	The Committee NOTED that it had held its annual private meeting with both the internal and external auditors prior to the meeting. The Convenor welcomed the opportunity to meet privately with the auditors, to discuss matters such as the interconnectedness of the Strategic Risk Register and emerging risks.	

Item AAC3-4.1	**Minute of the Development Committee Meeting held on 26 November 2025**	
Paper No: AAC3-A	Lead: Convener	Action requested: Approve
	The Committee APPROVED the minutes of the previous meeting and NOTED progress against listed actions. The Committee NOTED that, with regards to the development of the	

	College's risk management framework, the Risk Management Policy & Procedure would be presented to its next meeting on 26 May 2026.

Item AAC3-4.2	Approval of Vice Convener	
Paper No: Verbal	Lead: Convener	Action requested: Approve
	The Committee NOTED that the Board of Management on 10 December 2025 had requested that all its committees appoint a vice convenor. Further to this, the Committee DISCUSSED and APPROVED Robbie Young (Non-Executive Member) as Vice Convener for the Audit and Assurance Committee.	

Item AAC3-5.1.1	Deep Dive: QAA Targeted Peer Review and the College's Response	
Paper No: AAC3-B	Lead: J Gray	Action requested: Discuss
	The Committee NOTED the themes and risks highlighted in the Quality Assurance Agency (QAA) Targeted Peer Review Deep Dive, which included 26 recommendations. The Director of Excellence advised the Committee that the primary areas of focus related to strengthening of external examiner reporting, improving consistency in student result communications, and ensuring that student handbooks and guidance are clear and up to date. The Committee NOTED that while awarding bodies currently assume responsibility for resulting, the College retains risk in the robustness of its internal processes. The Principal informed the Committee that the College currently delivered 12 degree-level programmes across four universities with their management currently sitting within individual faculties, rather than centralised across the College The Committee NOTED that all assessment procedures would be reviewed ahead of the College's next full review by QAA in 2027-28, and that all identified concerns must be addressed prior to this stage. The Director of Excellence highlighted that the planned enhancements would provide greater control over resulting processes and promote more compassionate and transparent communication to students. The Committee DISCUSSED the rationale for the peer review findings, including variations within curriculum teams and differing levels of expertise. It was confirmed that awarding bodies set the required assurance standards and undertake external verification. Further to this, the Committee DISCUSSED the role of the curriculum assessment board and the importance of supporting students' understanding of assessment outcomes, supported by clear documentation and guidance. The Committee AGREED that progress against actions should be monitored through the Quality Assurance and Enhancement Committee, with Board oversight and coming through the Learning, Teaching and Student Experience Committee.	

J Gray Left the meeting

Item AAC3-5.1.2	Data Protection Officer Quarterly Report

Paper No: AAC3-C	Lead: M O'Neill	Action requested: Discuss

The Committee NOTED the Data Protection Officer's (DPO) quarterly report, which highlighted that a revised gap analysis had been completed, with new actions added and several existing actions progressing towards completion.

The Committee NOTED the establishment of a new Data Governance Group, with a call for membership issued and formal terms of reference under development. The DPO advised the Committee that the Group would oversee data protection governance more broadly, with the first meeting expected at the end of March 2026.

The Committee NOTED that work was underway with the Head of Student Records to review data retention practices, aiming to determine the long-term records required, reduce unnecessary data storage, and explore opportunities for greater automation.

The Committee DISCUSSED the status of outstanding actions and NOTED that the DPIA log had been completed by the 28 February 2026 deadline. The DPO confirmed that policy and procedure documents would be centrally available, though dedicated data protection page on MyConnect.

The Committee AGREED that, once available, the terms of reference for the Data Governance Group should be shared with the Audit & Assurance Committee.

Item AAC3-5.2.1	Internal Audit Report: Curriculum Planning	
Paper No: AAC3-D	Lead: S Inglis	Action requested: Discuss

The Committee NOTED the Internal Audit Report: Curriculum Planning which reviewed key risks within current curriculum planning arrangements and confirmed strong alignment with national priorities, a structured planning cycle, robust use of data analytics, and a multistage approval process for new and continuing courses. The Internal Audit advised the Committee that there were no recommendations arising from the Report, which highlighted that the integrated annual review process was robust.

The Committee DISCUSSED the high levels of assurance provided by the Report and how staff understanding of the curriculum planning process could be strengthened across the College. The Convenor highlighted the need for regular curriculum area meetings to support early identification of underperformance and prompt intervention - where required.

Item AAC3-5.2.2	Internal Audit Report: Outreach	
Paper No: AAC3-E	Lead: S Inglis	Action requested: Discuss

The Committee NOTED the Internal Audit report: Outreach which outlined a satisfactory level of assurance, with one area requiring improvement. The Internal Auditor highlighted that the lower-level recommendation identified the absence of a single document capturing the College's outreach ambitions, the lack of a formal funding strategy for widening access, and the need for clearer internal measures to assess programme impact.

The Committee NOTED a ‘Priority 2’ action relating to UKVI student route compliance. The Internal Auditor advised the Committee that at the time of review, procedures were not fully documented and checks for returning students lacked consistency. The Compliance Auditor advised the Committee that work was now underway to formalise processes and clarify roles and responsibilities across relevant teams.

The Committee DISCUSSED the updated approach to eligibility checks, noting that two checks would now be completed - one at application and one annually - to ensure students remain eligible to study in the UK. The Convenor highlighted the number of open actions and emphasised the need to ensure that lower-level items received appropriate attention until they had been fully implemented.

Item AAC3-5.2.3	**Internal Audit Report: Fair Work Practices**	
Paper No: AAC3-F	Lead: S Inglis	Action requested: Discuss

The Committee NOTED the Internal Audit Report: Fair Work Practices, which provided a satisfactory level of assurance. The Internal Auditor advised the Committee that one control objective required improvement.

The Committee NOTED that the College’s Fair Work framework was embedded throughout relevant policies and procedures. The Internal Auditor confirmed that EIS-FELA contributed to the audit, whilst Unison was invited but did not participate.

The Committee NOTED recommendations for EIS-FELA to clearly outline its issues and propose constructive, evidence-based changes. The Committee DISCUSSED the need for a more regular mechanism to capture staff voice beyond the three-yearly staff survey, with a staff council or similar forum identified as a potential option.

The Committee DISCUSSED inclusion and intersectionality, whilst acknowledging that no concerns were identified through the audit. Members reflected on wider staff engagement, recognising that staff voice extends across multiple unions and non-union staff, and emphasised the importance of ensuring balanced representation.

Item AAC3-5.2.4	**Internal Audit Report: Data Protection**	
Paper No: AAC3-G	Lead: S Inglis	Action requested: Discuss

The Committee NOTED the Internal Audit Report reviewing the College’s implementation of the Data Protection Act. The review found a good level of maturity in the College’s arrangements, with a robust compliance framework in place.

The Committee NOTED the summary of findings, including minor gaps in information relating to process activities, and that these areas have been captured within the audit recommendations. The DPO advised the Committee that work to formalise the Information Governance Group was progressing and would support continued oversight of data protection matters.

The Committee DISCUSSED the recommendations and the opportunities available to further strengthen data protection practices across the College.

M O'Neill Leaves

Item AAC3-5.2.5	Internal Audit Progress Report	
Paper No: AAC3-H	Lead: S Inglis	Action requested: Discuss

The Committee NOTED the Internal Audit Progress Report, which set out the audits scheduled for completion during the remainder of the academic year. The Internal Auditor advised the Committee that the Staff Recruitment and Retention audit and the Budget Control audit were underway, with fieldwork progressing to plan. The Environmental Sustainability audit was scheduled to commence in May 2026, alongside the review of Network Arrangements.

The Committee NOTED that all audits are on track, with no concerns raised regarding timelines or resourcing requirements.

Item AAC3-5.3	Audit and Action Overview	
Paper No: AAC3-I	Lead: K Acheson	Action requested: Discuss

The Committee NOTED the update on internal and external audit actions. There were 19 open internal audit actions, all on track except one, where the first part was completed and a revised completion date for the remaining element was awaited. The Compliance Auditor advised the Committee that one 2023-24 external audit action remained ongoing, and of the 2024-25 external actions, two were complete and one remained ongoing due to outstanding financial considerations.

Item AAC3-5.4	Strategic Risk Review	
Paper No: AAC3-J	Lead: M Walker	Action requested: Discuss

The Committee NOTED the Quarter 3 Strategic Risk Review, which had been undertaken in January 2026.

The Committee NOTED that the six risks within the Committee's remit were reviewed and that no changes were proposed to the existing risk scores.

The Committee NOTED that a revised description for SR19 - Failure to Achieve Operating Surplus had been included in the Strategic Risk Register at the request of the Finance Committee. The Associate Director of Governance & Risk advised the Committee that the proposed change would be submitted to the Finance Committee on 11 March for approval.

The Committee DISCUSSED the planned review of risk management arrangements. The Convenor queried whether the current risk framework sufficiently reflected the interconnectedness of strategic risks and the process by which emerging risks were raised to the Strategic Register.

The Committee NOTED that, although no timeline had been agreed to review risk management arrangements, a substantive update would be provided to the next meeting of the Committee. The Associate Director for Governance and Risk advised the Committee that as part of the review process he would welcome the engagement of the Senior Management Team and Board members with expertise in risk management and assurance.

Item AAC3-6.1	Committee Programme of Work	
Paper No: AAC3-K	Lead: M Walker	Action requested: Note

The Committee NOTED a Programme of Work which provided an overview of forthcoming business. The External Auditor highlighted that, although it was not included in the Programme of Work, the Annual Audit Plan would be presented to the next meeting of the Committee.

The Committee DISCUSSED the importance of clearly mapping upcoming business across the Committee's Terms of Reference and improving visibility of cross-cutting themes.

The Committee DISCUSSED the quality and quantity of the papers it received and how the College could use its in-house educational and digital expertise to develop more dynamic and visual documentation.

Item AAC3-7	Horizon Scanning Update	
Paper No: Verbal	Lead: All	Action requested: Note

The Committee NOTED a Horizon Scanning Update from auditor and members, which aimed to provide visibility of sector-wide developments and give the Committee assurance that emerging issues were under active review.

The Committee NOTED that the College Technical Accounting Group - which includes representatives from colleges, Audit Scotland, and other relevant sector bodies – had now been established. The Group, which would next meet on 16 March 2026, would monitor technical accounting matters and share updates relevant to audit practice.

The Committee NOTED that the Audit Scotland College Sector Overview 2026 was planned, although the scope was still to be determined.

The Committee AGREED that the Gilles Report, which reviewed lessons learnt from the financial collapse of the University of Dundee, should be considered by the members as a future risk deep dive.

The Committee AGREED that the Horizon Scanning Update would be added to all future agendas as a standing item.

Item AAC3-8	Any Other Notified Business	
Paper No:	Lead: Convener	Action requested: Note

The Committee NOTED that the Chair of the Board had been invited to attend the next meeting of the Audit & Assurance Committee. The Convenor advised the Committee that it was good practice for the Chair of the Board to attend one meeting per year at the invitation of members.

	The Committee NOTED that the College's contract with internal auditors, Henderson Loggie, would end on 31 July 2026. The Compliance Auditor advised the Committee that a procurement exercise to identify a new internal auditor was due to commence shortly.

Item AAC3-9	**Review of Meeting**	
Paper No:	Lead: Convener	Action requested: Note
	The Convenor welcomed positive feedback from both members and attendees.	

Item AAC3-10	**Disclosability of Papers**	
Paper No:	Lead: M Walker	Action requested: Note
	The Committee NOTED disclosablility status of all papers be retained as tabled.	

Item AAC3-11	**Date of Next Meeting**	
Paper No:	Lead: Convener	Action requested: Note
	The Committee NOTED that its next meeting would be held on Tuesday 26 May 2026.	

Meeting Closes 17:08

ACTIONS FROM MEETING

Item	Description	Owner	Progress Update
AAC2-B 5.1.1	The Committee AGREED that progress against actions should be monitored through the Quality Assurance and Enhancement Committee, with Board oversight and coming through the Learning, Teaching and Student Experience Committee.	JG	**Complete.** Included in LTSE Committee 2026/27 Schedule
AAC3-C 5.1.2	The Committee AGREED that, once available, the terms of reference for the Data Governance Group should be shared with the Audit & Assurance Committee.	MO	**Complete.** Circulated 19.05.26
AAC3-7	The Committee AGREED for Horizon Scanning to be added as a standing item on future Audit and Assurance Committee agendas.	MW	**Complete.** On agenda and year planner.
AAC3-7	The Committee AGREED that the Gilles Report, which reviewed lessons learnt from the financial collapse of the University of Dundee, should be considered by the members as a future risk deep dive.	MW	**Complete.** On agenda for discussion.

ACITONS FROM PREVIOUS MEETING

Item	Description	Owner	Progress Update
AAC2-E 5.4	College subsidiary internal audit report to be circulated to the Committee via email	CGO	**Complete** Circulated via email.
AAC2-G 5.6	Q3 Strategic Risk Review to consider cash flow and liquidity narrative.	ADGR	**Complete** Update approved by Finance Committee.
AAC2-I 5.8	In discussion with the Board, consider a review of current risk management and assurance arrangements.	ADGR	**Complete.** To be discussed under Risk Management Policy item.