

Board of Management

Audit & Assurance Committee

Date of Meeting	3 March 2026
Paper No.	AAC3-H
Agenda Item	5.2.5
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	24 February 2026
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 2025/26 remains on track.

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 March 2026

Issued: 24 February 2026



Internal Audit Progress Report

March 2026

Progress with the annual plan for 2025/26 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2025/26	September 2025	Draft: 28/07/25 2nd Draft: 07/08/25 3rd Draft: 21/08/25 Final: 03/09/25	2026/01	N/A	02/09/25	
Curriculum Planning	March 2026	Draft: 05/02/26 Final: 16/02/26	2026/04	Good	03/03/26	
Staff Recruitment and Retention	June 2025					Fieldwork commenced on 2 February 2026.
Fair Work Practices	March 2026	Draft: 18/02/26 2 nd Draft: 20/02/26 Final: 24/02/26	2026/03	Satisfactory		
Budgetary Control (Inc. Scenario Planning)	May 2026					Fieldwork commenced on 16 February 2026.
Outreach (including Lifelong Learning, Community Engagement, ESOL and Princes' Trust)	March 2026	Draft: 28/01/26 Final: 19/02/26	2026/02	Satisfactory	03/03/26	
Environmental Sustainability	September 2026					Fieldwork due to commence on 04/05/26.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
IT Network Arrangements / Cyber Security	May 2026					Fieldwork due to commence on 13/04/26.
Data Protection	March 2026	Draft: 09/02/26 Final: 19/02/26	2026/05	Good	03/03/26	
Credits Audit	November 2026					Agreed start date for fieldwork 14/09/26
Student Support Funds Audit	November 2026					Agreed start date for fieldwork 14/09/26

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.

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