Board of Management

Audit & Assurance Committee

Date of Meeting	3 March 2026
Paper No.	AAC-D
Agenda Item	5.2.1
Subject of Paper	Internal Audit Report: Curriculum Planning
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	16 February 2025
Action	For Discussion

1. Recommendations

1.1. The Committee is asked to consider and discuss the report and the management responses to the Internal Audit Recommendations.

2. Consultation

2.1. The Lead Auditor has consulted with the Executive Owner, the College Lead, and the Compliance Auditor.

3. Key Insights

3.1. The Internal Audit for Curriculum Planning has identified no recommendations from the fieldwork.

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 Report – Curriculum Planning

LEVEL OF ASSURANCE
Good

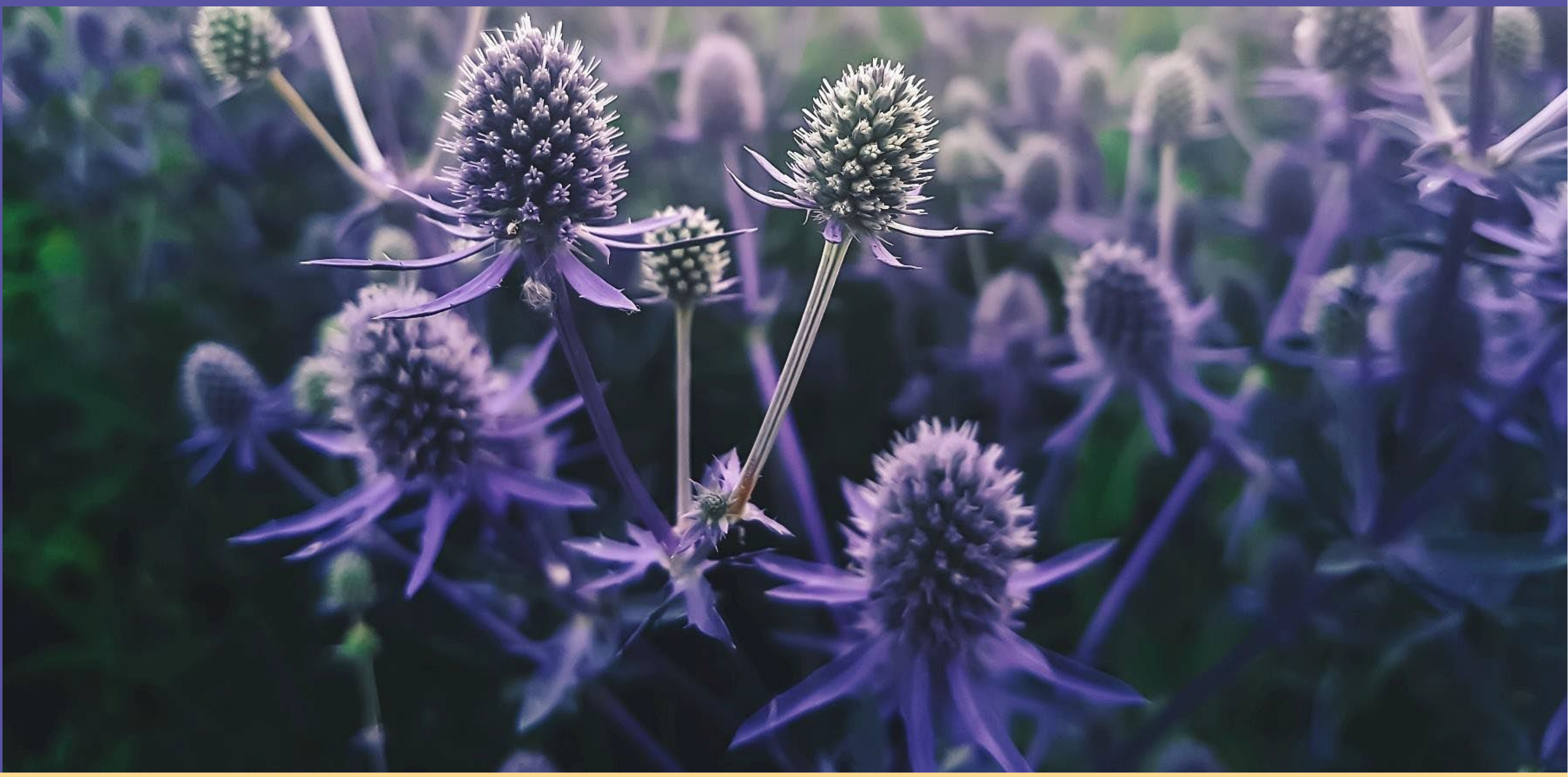
City of Glasgow College

Curriculum Planning

Internal Audit report No: **2026/04**

Draft issued: **5 February 2026**

Final issued: **16 February 2026**



Henderson Loggie

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

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.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Assurance Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Good	System meets control objectives.

Risk Assessment

This review focused on the controls in place to mitigate the following risks on the City of Glasgow College Risk Register as of November 2025:

- SR1 - Failure to support successful student outcomes and progression (Net Score 10, Amber)
- SR2 - Failure to establish an optimal pedagogical model (Net Score 5, Green)
- SR6 - Negative impact upon the College's reputation (Net Score 9, Amber)
- SR10 - Failure to attract, engage and retain suitable staff (Net Score 16, Red)
- SR19 - Failure to achieve operating surplus (Net Score 16, Red).
- SR20 - Failure to maximise income via diversification (Net Score 12, Amber)
- SR23 - Failure to secure a sustainable model/ level of funding (Net Score 20, Red).

Background

As part of the Internal Audit programme at City of Glasgow College (the "College") for 2025/2026, we carried out a review of the systems in place for Curriculum Planning. Our Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Audit and Assurance Committee and management that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Curriculum planning within Scotland's Further Education (FE) and Higher Education (HE) bodies is a structured, cyclical process designed to ensure that course offerings are responsive to student demand, labour market needs, and national priorities. Colleges typically undertake annual portfolio reviews, drawing on data analysis of enrolments, attainment, and progression, as well as taking cognisance of stakeholder engagement with employers, awarding bodies, and community partners. This process is underpinned by national frameworks, such as the Scottish Funding Council's Outcomes Framework and Assurance Model and the Tertiary Enhancement Quality Framework (TEQF), which set expectations for quality, inclusion, and alignment with economic and social objectives. Workforce planning, timetabling, and budgeting should also be closely integrated with curriculum decisions to ensure that resources are deployed efficiently, and that new or revised provision is sustainable and impactful.

At City of Glasgow College, curriculum planning is embedded within a comprehensive annual review cycle that includes the Self-Evaluation Action Plan (SEAP), Annual Portfolio Review, and Curriculum Enhancement Plan (CEP). These arrangements ensure that curriculum development is evidence-based and strategically aligned, with clear linkages to workforce planning, capital investment, and financial sustainability. The annual process involves detailed analysis of student numbers, credit targets, and income projections, alongside reflection on staffing requirements, staff development needs, and the availability of specialist facilities. Regular engagement with industry partners and benchmarking against sector standards further ensures that the curriculum remains current, relevant, and capable of delivering positive outcomes for learners and stakeholders.

Scope, Objectives and Overall Findings

In our previous review of Curriculum Planning (Report No 2021/09, issued in November 2021), the College was still recovering from the national restrictions brought about by the Covid-19 pandemic, having rolled the curriculum forward from academic year 2020/21 to 2021/22. Since then, the curriculum has evolved considerably, taking cognisance of the changing student profile and the Cost-of-Living Crisis. This audit considered the key risks in relation to the College's current curriculum planning arrangements.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
To ensure that:	**Level of Assurance**	**1**	**2**	**3**
		No. of Agreed Actions		
1. The core College curriculum is aligned with national priorities and the needs of regional industry, employers and individual learners.	**Good**	-	-	-
2. There is a process in place to review and refresh existing programmes on a regular basis.	**Good**	-	-	-
3. Adequate controls are in place over the development of new programmes including the preparation of a business case, costing and pricing.	**Good**	-	-	-
4. The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience.	**Good**	-	-	-
5. The curriculum planning process takes sufficient cognisance of the College's Credits target.	**Good**	-	-	-
6. There are strong links between the curriculum planning process and workforce planning, timetabling and budgeting.	**Good**	-	-	-
Overall Level of Assurance	**Good**	**-**	**-**	**-**
		System meets control objectives.		

Audit Approach

Interviews were held with the Vice Principal Student Experience, Director of Performance, Faculty Deans, Associate Dean Student Registration and Funding, and a sample of Curriculum Heads to assist in documenting the systems and processes in place. A detailed assessment of the key internal controls was performed, and an audit testing programme was devised thereon.

Summary of Main Findings

Strengths

- We confirmed that the College's curriculum is suitably aligned with national priorities, regional industry needs, and individual learner requirements.
- Strong employer engagement and industry partnerships (e.g. DF Concerts Academy and maritime Modern Apprenticeships) are utilised to shape and update programmes.
- Internal performance review and quality engagement meetings held with the SFC and QAA confirm robust alignment and the development of meaningful action plans.
- A structured Portfolio Planning Cycle ensures ongoing review and refresh of programmes, supported by clear timelines and reporting.
- There is robust deployment of data analytics, via Power BI dashboards from Enquirer, to enable performance monitoring down to unit level.
- Underperforming courses are subject to the Curriculum Enhancement Plan (CEP), with decisive action taken where expected improvement is not achieved.
- Procedures for new course development have been established, and business case templates ensure consideration of course proposals, costing, resource requirements and pricing.
- There is a multi-stage approval process for the approval of new courses, in order to ensure academic and financial viability. This includes external validation and market demand analysis.
- The College's Digital Strategy and Student Academic Experience Strategy embeds blended and flexible learning, supported by Canvas VLE and assistive technologies.
- Technology adoption is monitored through learner feedback and performance dashboards.
- Credit considerations are embedded throughout the planning cycle, with comprehensive review templates and forecasting carried out.
- Data-driven decision-making supports effective recruitment, enrolment, and resource allocation. Faculties analyse actual and projected enrolments, credits, and tuition income, with regular reporting to leadership and Board via the Finance Committee.
- Integrated annual review processes link curriculum planning with workforce, timetabling, and budgeting.
- Stakeholder engagement and continuous quality enhancement underpin resource alignment and responsiveness. Portfolio reviews include analysis of enrolments, financial targets, capital requirements, and staff deployment, with benchmarking against sector and regional averages.

Weaknesses

- No control weaknesses were identified during our review of curriculum planning arrangements.

Acknowledgments

We would like to take this opportunity to thank the staff at City of Glasgow College who helped us during the course of our review.

Main Findings and Action Plan

Objective 1 - The core College curriculum is aligned with national priorities and the needs of regional industry, employers and individual learners

The College operates a continuous planning cycle, commencing with strategic review and culminating in the production of the Annual Report. The Strategic Plan (2021–2030) sets out priorities under four pillars, Students, Growth & Development, Performance & Processes, and Finance, which guide curriculum design to inspire learning, enable individual potential, and support regional economic growth.

Following the cessation of the Glasgow Colleges' Regional Board in July 2025, the College now sets its own curriculum without the oversight of the Regional Strategy Body and provides assurance directly to the Scottish Funding Council (SFC) through the Outcomes Framework & Assurance Model (OFAM). From academic year 2024/25 onwards, this has resulted in colleges evidencing delivery against nine outcomes, such as high-quality learning and teaching and skills and work-based learning, through engagement and monitoring rather than pre-agreed targets. To support alignment, the College implements the Tertiary Quality Enhancement Framework (TQEF) and participates in Scotland's Tertiary Enhancement Programme (STEP), which focuses on assessment innovation and staff development. Annual quality engagement meetings are held with SFC and QAA, which confirm strong alignment with national priorities and robust action plans.

To achieve positive outcomes, the College uses various governance structures, strategies, and processes which are designed to ensure compliance and translate national outcomes and local employer demand into the College curriculum, such as:

- Regional priorities: discussed through regional college Principal and Vice Principal groups.
- Board & Committees: Curriculum oversight rests with the Board of Management and the Learning, Teaching & Student Experience Committee, which receive curriculum plans, updates, and internal audit assurance.
- Student Academic Experience Strategy (SAES) 2021–30: Frames Active, Blended & Connected learning with industry-aligned, employer-informed curricula, explicitly positioning responsiveness to economic needs and learner attributes.
- Employer Engagement / Industry Academy Model: Industry advisory panels and employer partnerships shape, review, and update programmes (e.g., DF Concerts Academy; maritime Modern Apprenticeships). HM Inspectors have highlighted "effective employer engagement" as a strength.
- Quality & Inspection Feedback Loops: Education Scotland's Annual Engagement Visit (May 2024; reported September 2024) recognised curriculum teams' strong links with local, regional, and national industries and agile delivery methods that respond to changing employer needs.
- Portfolio Review & Course Approval: The annual faculty portfolio review acts as a self-assessment to adjust courses and recruitment targets, feeding into the Student Recruitment Plan. New courses follow the MyConnect "New Course Proposal: Early Notification" business case process.
- Operational review of curriculum outcomes and performance by curriculum leadership.

Objective 1 - The core College curriculum is aligned with national priorities and the needs of regional industry, employers and individual learners (Continued).

Operationally, discussions with Deans and Curriculum Heads confirmed that programmes are co-developed with other Glasgow-region colleges, Scottish Enterprise, and Skills Development Scotland (SDS), and also with employers, to ensure skills alignment and responsiveness to sector needs. Work-based learning and graduate employability are embedded in curriculum design to produce confident, work -ready graduates with the right skills and understanding of current sector technologies. Additional activities include industry speakers within programmes and academic PDR processes to keep teaching practice aligned with legislative and sector requirements. These arrangements align with expected practice.

Objective 2 - There is a process in place to review and refresh existing programmes on a regular basis.

To ensure programmes are regularly reviewed and refreshed, the College operates a Portfolio Planning Cycle, led by the Associate Director Student Registration and Funding and the Student Admissions team. This cycle runs throughout the year and provides a consistent approach to planning and setting course credit targets. Supported by Performance, Student Records, Timetabling and the Student Admissions team, the College's MIS systems support this process by monitoring recruitment, enrolment, attendance, staff utilisation and course performance across the College and provide reports on key metrics to Curriculum Heads, Curriculum Management, Finance and the Executive Leadership Team (ELT) to allow planning for mitigations.

Portfolio Planning Cycle follows a set timeline, which is communicated to Curriculum areas, and this timeline can be summarised as follows:

- September to October: Faculties review the previous session's performance and prepare revised curriculum plans for the next academic year. These plans are approved by Faculty Boards before submission to the ELT for formal review.
- November: Portfolio Review Meetings take place with ELT members, including the Principal, Deputy Principal & COO, Vice Principal Student Experience, Director of Performance, Deans, with other management invited for presentation purposes, where necessary. Portfolios are either approved or returned for further work.
- November: ADs communicate the agreed portfolio to Curriculum Heads (CHs), who work with the Student Admissions team to input Full Year Programmes into the Curriculum Manager tool. A Curriculum Manager Guide is published annually to support this process.
- December to January: Applications open for courses, and the following academic year's Prospectus is published. Admissions provide weekly/monthly reports to CHs, supported by Power BI dashboards, which allow course changes based on recruitment. A digital prospectus is maintained to ensure that course offerings remain up to date during this time.
- February to March: CHs plan Short Part-Time Programmes on Enquirer.
- April: Draft Version 1 of the Student Recruitment Plan (SRP) is created and updated monthly.
- May: SRP Summary is presented to the Academic Board, alongside the Credit Update Paper for the Finance Committee.
- May to September: Enrolments are monitored and reported via dashboards.
- August: Final SRP reported at enrolment.
- January start courses have applications open in October of the previous year, with the prospectus updated accordingly.

The Annual Portfolio Review consolidates faculty assessments of previous sessions' performance and identifies any changes to ensure the curriculum meets regional needs, as described above under Objective 1. The annual review consists of:

- Self-Evaluation Action Plan (SEAP) which looks at course performance, student support and complaints and allows SMART actions plans agreed between Deans and Associate Deans,
- Faculty Portfolio Overview: A standardised template outlining proposed changes.
- Faculty Annual Quality Reports: Comprehensive reports aligned to TQEF, detailing actions to enhance performance.
- Annual College Academic Performance Report.

Objective 2 - There is a process in place to review and refresh existing programmes on a regular basis (Continued).

When reviewing the portfolio, Faculties must demonstrate that the course:

- Meets credit targets.
- Can respond to demand and support widening access.
- Sustain a high-quality student experience.
- Align with Scottish Government priorities (e.g., articulation, STEM, workforce planning).

Portfolio decisions require collaboration in order to prioritise credits for the best learner outcomes, while delivering on national priorities and maximising income. The College expects Faculties to lead discussions on performance to ensure credit allocation supports successful stud ent completion rates. To inform decisions, the College utilises data from Enquirer via Power BI dashboards, which allows analysis of performance data at College, Faculty, Curriculum, Course and Unit level. Faculties review:

- The nature and volume of provision.
- Credit utilisation.
- Course performance (including cohorts, enrolments, early withdrawals, outcomes, destinations, satisfaction, and income generated).

Targets and key performance indicators (KPIs) are utilised to track courses that are underperforming (i.e. less than half the cohort is completing the course). These courses enter the Curriculum Enhancement Plan (CEP) process, where improvement actions and outcomes are monitored closely by the relevant faculty and the Performance Team. Where a course has not improved after a period of three years, it is removed from the curriculum offering. For 2025/26 Portfolio Review, there are a total of 57 courses, including 28 courses that are in year three of the improvement process (19 of which are located within Hospitality and Leisure, Nautical and STEM). Action plans for CEP courses have been established, with progress on actions monitored by the Performance Team. For example, our analysis of Education and Humanities Portfolio Review 2025 noted that the CEP process provides governance on improvement actions with decisive termination or replacement of courses where improvement was unlikely or too slow. The HND Legal Service s and HND Fashion Business were both shown to have improved and exited the CEP.

Close collaboration within curriculum areas remains a key driver of success, supported by regular one -to-one meetings between Curriculum Heads and Deans. This was new for the 2025/26 academic year and was implemented by the new Vice Principal for Student Experience. These meetings should happen a minimum of three times annually, specifically to support Curriulum Heads in strengthening areas of weakness and poor course performance.

As noted in **Objective 1**, there is close collaboration between curriculum areas, industry and employers to ensure that courses remain relevant to ind ustry norms and ensure students graduate with the right skills. The Stop-Check-Support course reviewed with students and curriculum teams also support improvement planning and feed into the SEAP noted earlier. Taking into account the feedback gathered from the 2025 Portfolio Review, Performance has introduced a preliminary review meeting with the VP Student Experience for the 2026 Portfolio Review, with Deans, ADs and curriculum staff, ahead of the formal Portfolio Review meeting with the Principal. This will allow a deeper examination of performance themes, risks, and emerging issues.

Objective 3 - Adequate controls are in place over the development of new programmes including the preparation of a business case, costing and pricing

The process for new course development at the College is documented within the Awarding Body Approvals procedure (last reviewed in December 2024). The awarding body approval procedure ensures that all new courses and units meet the requirements of relevant awarding bodies, with clear responsibilities assigned to Student Records, Associate Deans, Curriculum Heads, and Quality Managers. Our review confirmed that the procedure is comprehensive, with the process commencing with an initial proposal, the new Course Notification Form template, which allows a consistent and structured review, which outlines the course rationale, content, market profile, and anticipated student intake. This is followed by a multi-stage approval process involving curriculum teams, faculty boards, portfolio reviews, and external validation panels. Financial projections are an integral element of the business case, detailing projected income from home/EU and international students, SFC grants, and a breakdown of costs including validation, staffing, equipment, and devel opment time.

The business cases provided, such as for the HNC Police Studies and BSc Sports Rehabilitation, demonstrated an alignment with market demand and employment opportunities, supported by evidence of student interest and a clear rationale for the course. Financial projectio ns are documented, with estimates for income and costs, including equipment and staffing, and the anticipated net surplus indicates financial viability. Strengths of the process include its clarity, accountability, and focus on both academic and industry needs. Issues were also noted, including the need for significant development time for new units and the reliance on collaboration with external partners.

Performance of new courses is monitored through the review processes, which are explored above under Objective 2, and through the progress in delivering Operational Plans.

Objective 4 - The College has exploited the potential of new technology in order to widen access to the curriculum and enhance the learner experience.

The College's Digital Strategy 2021–2030 sets out a vision to create a "Digital Campus" that enables access anywhere, supports active collaborative learning, and uses data-driven decisions to improve outcomes. It emphasises inclusion, flexibility, and security, ensuring technology underpins both teaching and student support. The Student Academic Experience Strategy (SAES) aligns with the Digital Strategy 2021–2030, by embedding Active, Blended & Connected (ABC) learning, combining on-campus and online delivery to make learning more accessible and personalised. This is achieved via:

- Canvas Virtual Learning Environment (VLE) is cloud based and mobile-friendly platform that hosts course materials, assessments, and collaboration tools, enabling students to learn flexibly and lecturers to deliver blended learning.
- Assistive Technologies such as Blackboard Ally, Immersive Reader, Read&Write, and MyStudyBar are integrated into Canvas to support learners with additional needs, ensuring compliance with accessibility standards and widening participation.
- The College uses the ABC Learning Design framework to create engaging, blended learning experiences. This approach supports diverse learning styles and allows students to control the pace and place of their learning, widening access for those balancing study with work or caring responsibilities.
- Digital learning is complemented by specialist facilities and virtual resources, including multimedia content, online assessments, and virtual trips, ensuring parity of experience for remote learners.
- Partnerships such as the Digital Imaging Lab and initiatives under the CLIC project support digital skills development for learners and employers

The College also monitors digital engagement through learner feedback, Jisc surveys, and internal performance dashboards, ensuring technology adoption meets accessibility and quality enhancement principles under the Tertiary Quality Enhancement Framework (TQEF) outlined earlier. Our discussions with Curriculum Heads confirmed that industry technology is used, wherever possible, with sandbox systems, tools, and templates utilised.

Where new technology, software or hardware is required as part of the curriculum, resource needs are integrated into New Course Proposal or Portfolio Review processes.

Curriculum Planning

Objective 5 - The curriculum planning process takes sufficient cognisance of the College's Credits target

The College embeds credit considerations throughout its Portfolio Planning Cycle and Annual Portfolio Review. The review temp late is comprehensive and requires faculties to:

- Analyse actual and projected enrolments, credits, and tuition income for the previous and upcoming academic years.
- Provide a summary forecast showing proposed reductions and additions in courses and cohorts, and the resulting balance of pro vision (credits as % of faculty total).
- Confirm that new course proposals include projected enrolments, credit targets, and tuition fee targets.
- Assess the impact of any course or cohort changes on students, progression pathways, staff, awarding body compliance, and Sco ttish Government priorities.

The Curriculum Manager system is used to capture updates on the details of courses and units made by Curriculum Heads for recruitment and timetabling purposes. This includes data on maximum student numbers for cohorts / classes. Enquirer and Power BI dashboards can then be deployed to drill down into actual recruitment and enrolled figures, allowing targeted actions to be developed for marketing, recruitment and staffing purposes.

Credit Delivery reports are provided by the Student Admissions team to the ELT and SMT, as well as to Curriculum Management, Finance, and the Finance Committee via the Credit Delivery Report and Quarterly Financial Position Report, which are standing agenda items.

Objective 6 - There are strong links between the curriculum planning process and workforce planning, timetabling and budgeting.

The College has provided evidence which confirms that there are strong links between curriculum planning, workforce planning, timetabling, and budgeting through its annual review and curriculum planning processes. These links are underpinned by data analysis, stakeholder engagement during planning and approval stages (SEAP and Annual Portfolio Review), and a commitment to continuous quality enhancement (CEP). This integrated approach enables the College to respond effectively to changing demands and maintain alignment between educational provision and resource planning.

The annual portfolio review process includes:

- Analysis of enrolments, credits, tuition/income, and achievement of targets.
- Review of course and cohort additions/reductions, with explicit links to projected student numbers and financial targets.
- Consideration of capital requirements and resource implications arising from curriculum decisions (e.g., new equipment, facilities, or technology investments).
- Confirmation that new course proposals have completed the formal approval process, including business case development and resource planning.

Student targets are monitored by the Admissions Team, while curriculum timetabling is managed through Curriculum Manager and Enquirer by Curriculum Heads, who utilise workforce data to enable accurate timetabling and track staff utilisation. Both the 2025 Portfolio Reviews and the SEAPs reflect on staffing issues identified, referencing the need for any additional staff required, or changes in staff deployment required to support new or expanded provision (e.g. additional staff for volunteering/placement coordination in Sport and Fitness, or specialist roles for new curriculum areas). It was also evident that there is strong emphasis placed on upskilling and CPD to ensure that staff have the necessary expertise required for new curriculum areas, technologies, or industry standards (such as training in Universal Design for Learning, digital skills, or new awarding body requirements). Several faculties highlight the need to review Curriculum Head (CH) span of control and teaching loads, particularly where course enhancement or improvement plans require significant staff input.

Curriculum Heads produce adaptable timetables to support student engagement, retention, and progression. For example, bridging semesters to allow for remediation; scheduling practical units for maximum impact; and responding timeously to student feedback. Early intervention strategies are supported by automated attendance tracking and targeted support for students at risk of disengagement. Timetabling decisions are also linked to the availability of specialist spaces, equipment, and staff, ensuring that curriculum changes are feasible within existing or planned resources (previous reviewed by Internal Audit in the Timetabling Business Process Review Report 2024~09.

Portfolio reviews include detailed projections for income (credits, fees, grants) and costs (staffing, equipment, capital investment), with clear links to curriculum decisions. Faculties identify capital requirements arising from curriculum changes (e.g., new TV studio equipment, VR sets, kitchen conversions, or simulation labs) and include these in their annual planning cycles. Creative Industries, for example, uses sensitivity analysis and scenario planning to anticipate the impact of changes in recruitment, retention, or delivery patterns on financial performance. The Application Reports for Year 1 and Year 2 provides the target data for approved courses to group level, allowing analysis of number of groups and maximum number of students to actuals. Faculties also benchmark performance against sector, regional, and college averages, utilising this data to inform resource allocation and improvement priorities, in line with expected practice.

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