Board of Management

Meeting of the Audit and Assurance Committee

MINUTE OF THE 1ST MEETING HELD ON THURSDAY 11 SEPTEMBER 2025 AT 1700 HRS (AAC1)

Present	
Manira Ahmad (Convener)	Robbie Young
In attendance	
Karen Acheson	Laura Shields
David Archibald (Henderson Loggie)	Roy Gardner
Andrew Dickson	Morgan O'Neill
Robbie Francis	
Mark Laird (Audit Scotland)	Jennifer Stevenson (Minute)
Apologies for absence	
Jack Green (Co-opted)	Amy Paterson
Marie McFadden (Audit Scotland)	Paul Little

M Ahmad requested R Francis to act as convener for this meeting.

Item AAC1-1	Apologies for Absence	
Paper No: Verbal	Lead: Convener	Action requested: Note
Decision/Noted	Apologies were received from J Green, A Paterson, M McFadden and P Little.	

Item AAC1-2	Declarations of Interest	
Paper No: Verbal	Lead: Convener	Action requested: Note
Decision/Noted	No declarations were made.	

Item AAC1-3	Items to be Discussed Privately with Auditors	
Paper No: Verbal	Lead: Convener	Action requested: Note
Decision/Noted	None.	

Item AAC1-4.1	Minute of the Meeting held on 3 June 2025	
Paper No: AAC1-A	Lead: Convener	Action requested: Approve
Decision/Noted	The Committee approved the minutes of the previous meeting, subject to one minor amendment to item 5.1 paragraph 1 as highlighted by D Archibald. All outstanding actions were considered complete.	

Item AAC1-4.2	Appointment of Convener
Paper No: Verbal	Lead: R Francis Action requested: Approve
Decision/Noted	M Ahmad requested that the appointment of Convener be delayed until next meeting as she is not able to complete this role.

Item AAC1-4.3	Audit and Assurance Committee Annual Report 2024-25
Paper No: AAC1-B	Lead: R Francis Action requested: Discuss
Discussion	The report had been compiled by D McGowan prior to leaving the College. M Ahmad invited thoughts and comments but with none, she added that the paper was very succinct.
Decision/Noted	The Committee approved the report for tabling at the Board of Management.

Item AAC1-4.4	Draft Governance Statement
Paper No: AAC1-C	Lead: R Francis Action requested: Discuss
Discussion	Approval of this paper was sought so that the information would be incorporated into the Annual Report and Accounts currently being drafted. Since the paper was produced it is noted that the SFC has now published the accounts direction for colleges and the report would now be updated to include these directions. The Committee were happy to approve on this basis any material changes to the report would be highlighted at the joint meeting of the Audit & Assurance Committee and Finance Committee.
Decision/Noted	To review and approve the statement for inclusion in the Annual Report and Accounts 2024-25.

Item AAC1-4.5	Internal Audit Annual Plan 2025-26
Paper No: AAC1-D	Lead: D Archibald Action requested: Discuss
Discussion	D Archibald presented the proposed Internal Audit Annual Plan for 2025-26, as prepared by Henderson Loggie and the Executive Leadership Team (ELT). There has been one change to the proposed plan due to a change in personnel and assurance from an external source, the Business Continuity Audit will be replaced with Curriculum Planning. D Archibald expressed gratitude to the A Dickson and K Acheson for their hard work to allow the plan to be presented to this meeting close to the start of the Academic Year. A discussion on the implementation of the new governance structure in Scotland took place and M Ahmad asked if there was space on the Board Development Day to put this item on the radar. The committee approved the plan.
Decision/Noted	To approve the Internal Audit Plan 2025-26.

Item AAC1-5.1	Data Protection Officer Quarterly Report
Paper No: AAC1-E	Lead: M O'Neill Action requested: Discuss
Discussion	M O'Neill confirmed there were no risks to flag and that preparation is underway to implement the new Data Use and Accessibility Act. The next report will include new action points to make sure the College are compliant. M Ahmad commented it was a good report and asked whether there were any concerns on those items flagged amber. M O'Neill confirmed nothing of concern, would like to see more progress on retention and deletion of data and an audit to confirm the progress being made. M Ahmad raised the importance of the College's carbon footprint and net zero target, and thanked M O'Neill for the report.
Decision/Noted	To discuss the Data Protection Officer Quarterly Report

Item AAC1-5.2	Data Breaches Report
Paper No: AAC1-F	Lead: M O'Neill Action requested: Discuss
Discussion	M O'Neill stated that the purpose of the Data Breach Register was to record all data breaches for 2024-25, many of which were human error. The last breach reported had not been fully investigated by the time the report was compiled but was now fully investigated with no risk of the matter recurring. M Ahmad asked if more could be done to raise awareness other than the mandatory training. R Gardner confirmed that regular updates were shared at Senior Management meetings and awareness could be raised at the monthly All Manager Meetings. M O'Neill advised that real time examples could be incorporated into the mandatory training which is reviewed annually. M Ahmad thanked M O'Neill for the thorough report.
Decision/Noted	To discuss the Data Breaches Report.

M O'Neill left the meeting at 17.53

Item AAC1-5.3	Annual Freedom of Information Report 2024-25
Paper No: AAC1-G	Lead: R Gardner Action requested: Discuss
Discussion	R Gardner commented that FOISAs received were not at the same level as those in previous years. The statistics produced in the report by D McGown shows the progress made over the last The Committee discussed the report.
Decision/Noted	To discuss the report.

Item AAC4-5.4	Internal Audit Reports
Item AAC1-5.4.1	Student Admissions, Engagement and Management Information Systems

Paper No: AAC1-H	Lead: D Archibald Action requested: Discuss
Discussion	D Archibald presented the internal audit report on back up processes/digital business continuity. A review of the efficiency of operations, evaluation of risks, and organisational controls. Three priority 3 recommendations were identified including the need to have a clearer understanding of the security arrangements for protecting data in 3rd party systems and applications, back up processes and full system restores tests. M Ahmad asked if future reports could contain visual aids to bring the information to life. D Archibald agreed to take this as an action.
Decision/Noted	To discuss the report.

Item AAC1-5.4.2	Contract Management/VFM Frameworks
Paper No: AAC1-I	Lead: D Archibald Action requested: Discuss
Discussion	D Archibald provided a brief overview of the internal audit report on Contract Management/VFM Frameworks. An assessment of the College's efficiency of operations, evaluation of risks, and organisational controls. One priority 2 recommendation and three priority 3 recommendations were identified including consistency of all contract managers, monitoring of contract performance and recording of changes to contact terms.
Decision/Noted	To discuss the report.

Item AAC1-5.4.3	Asset Management
Paper No: AAC1-J	Lead: D Archibald Action requested: Discuss
Discussion	D Archibald provided a brief overview of the internal audit report on Asset Management. An assessment of the College's compliance with financial regulations, and adequacy of controls. Two priority 3 recommendations were identified including the need to review asset management policies and enhance procedures.
Decision/Noted	To discuss the report.

Item AAC1-5.5	Internal Audit Progress Report
Paper No: AAC1-K	Lead: D Archibald Action requested: Discuss
Discussion	D Archibald confirmed the delay with the College Subsidiary Company Audit report and advised it had now been completed and would come to the next committee.
Decision/Noted	To discuss the progress achieved.

Item AAC1-5.6	Audit and Action Overview Quarterly Report
Paper No: AAC1-L	Lead: K Acheson Action requested: Discuss

Discussion	K Acheson provided an update on the implementation of audit actions. A full review of all open actions relating to Internal Audit reports has been completed, with seventeen actions currently open, three of which are overdue but will be closed during this quarters Board Committee Meetings. External Audit report actions have also been completed, with one open action from the 2023-24 Audit. A full review of Awarding Body open actions has been completed with eight actions currently open. There are no Incident Management and Business Continuity actions. Tracking of all actions will continue to ensure they are completed within the agreed timeframes.
Decision/Noted	To discuss the report and note progress to date.

Item AAC1-5.7	Strategic Risk Review	
Paper No: AAC1-M	Lead: K Acheson	Action requested: Discuss
Discussion	K Acheson tabled the outcome of the recent quarterly review of the Strategic Risk Register and Management Action Plans (MAPs) for the Committee's consideration. Given student outcomes have improved across the learner journey and Self-Evaluation Action Plans (SEAP_ arrangements are being reinforced ahead of Portfolio Reviews, a reduction in the risk score for SR9, Failure to manage performance and achieve improved performance, was proposed. Members agreed a reduction in the probability to 2, providing a new risk score of 10 (5x2). M Ahmad thanked K Acheson for two strong reports for their clarity and conciseness.	
Decision/Noted	To agree the Strategic Risk Register for risks reported to the Committee. To note the associated Risk Management Action Plans.	

Item AAC1-6	Any Other Notified Business	
Paper No: Verbal	Lead: Convenor	Action requested: Note
Decision/Noted	No other business. M Ahmad asked if there was an objection with moving the appointment of the Convenor to the next meeting in November where more Committee members would be present. No object was made.	

Item AAC1-7	Review of Meeting	
Paper No: Verbal	Lead: Convener	Action requested: Note
Decision/Noted	M Ahmad thanked all members for the time and effort put into producing excellent papers and said it was appreciated and assured members that the papers were all read in preparation of attending Committee meetings. The quality and conciseness ensured that decisions could be made quickly and promptly.	

Item AAC1-8	Disclosability of Papers	
Paper No: Verbal	Lead: R Francis	Action requested: Note

Decision/Noted	That the disclosability status of papers be retained.

Item AAC1-9	**Date of Next Meeting**	
Paper No: Verbal	Lead: Convener	Action requested: Note
Decision/Noted	The next meeting will be held on Wednesday 26 November 2025 at 1300Hrs	

The meeting closed at 18.38