Audit & Assurance Committee

Date of Meeting	2 September 2025
Paper No.	AAC1-K
Agenda Item	5.5
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald/Stuart Inglis, Henderson Loggie
Date of production	25 August 2025
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 2024/25 remains on track.

3.2 All audit fieldwork has been completed in line with expected timelines, with the exception that the review of the College subsidiary company was delayed at the College's request, from an initial start on 23 June 2025 to 14 July 2025. Further delays occurred due to the lead staff member being out of the country on College business and then on annual leave. This impacted completion of the audit, with the closing meeting held on 14 August 2025, and ran into other auditor commitments. The draft report has now been prepared and will be issued for management comment, with reporting at the Audit and Assurance Committee meeting in November 2025.

3.3 The audit reports for the Contract Management/VFM Frameworks and Back Up Process/Digital Business Continuity reviews held over from June 2025 are now included on the Audit and Assurance Committee agenda.

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 – 2 September 2025

Issued: 25 August 2025

Henderson Loggie

Internal Audit Progress Report
August 2025

Progress with the annual plan for 2024/25 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2024/25	November 2024	Draft: 07/11/24 2nd Draft: 18/11/24 Final:	2025/01	**N/A**	27/11/24	
External Communications and Marketing	March 2025	Draft: 17/02/25 Final: 19/02/25	2025/02	**Good**	10/03/25	
Student Admissions / Engagement / MIS	June 2025	Draft: 12/05/25 Final: 20/05/25	2025/04	**Satisfactory**	03/06/25	
Asset Management	September 2025	Draft: 02/07/25 Final: 17/07/25	2025/08	**Satisfactory**	02/09/25	
Innovation & Research	June 2025	Draft: 28/04/25 Final: 12/05/25	2025/03	**Satisfactory**	03/06/25	
Strategic Partnerships	June 2025	Draft: 16/05/25 Final: 19/05/25	2025/06	**Satisfactory**	03/06/25	

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
College Subsidiary	September 2025					The audit was delayed at the College's request, from an initial start on 23/06/25 to 14/07/25. Further delays occurred due to the lead staff member being out of the country on College business and then on annual leave. This impacted completion of the audit, with the closing meeting held on 14/08/25, and ran into other auditor commitments. The draft report has now been prepared and will be issued for management comment.
Contract Management / VFM Frameworks	June 2025	Draft: 16/05/25 2nd Draft 25/06/25 Final 09/07/25	2025/05	**Satisfactory**	02/09/25	
Back Up Process / Digital Business Continuity	June 2025	Draft: 21/05/25 Final 18/06/25	2025/07	**Satisfactory**	02/09/25	
Credits Audit	November 2025					Agreed start date for fieldwork 15/09/25
Student Support Funds Audit	November 2025					Agreed start date for fieldwork 15/09/25

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.

Henderson Loggie

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