CITY OF GLASGOW COLLEGE

Board of Management

Paper AAC3-A

Meeting of the Audit and Assurance Committee

MINUTE OF THE 2nd MEETING (AAC2) HELD ON TUESDAY 26 NOVEMBER 2025 AT 1300 HRS ON CITY CAMPUS, ROOM C.06.106

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

Item AAC2-1	**Apologies for Absence**	
Paper No:	Lead: M Walker	Action requested: Note
	The Committee NOTED apologies from M Ahmad. The Committee AGREED that, given the vacant Committee Convenor position, A Paterson would assume the role. The Committee NOTED that a non-executive recruitment round was expected to commence before the end of 2026, with a view to further strengthening the membership of the Audit & Assurance Committee.	

Item AAC-2	**Declaration of Interest**	
Paper No:	Lead: Convener	Action requested: Note
	No declarations were made.	

Item AAC-3	**Items to be Discussed Privately with Auditors**	
Paper No:	Lead: Convener	Action requested: Note
Decision	The Committee NOTED that no items required private discussion with the auditors, however, it was AGREED that a private meeting should be held before the end of the academic year.	

Item AAC2-4.1	**Minute of Previous Development Committee Meeting held of 11 September 2025**

Paper No: AAC2-A	Lead: Convener	Action requested: Approval
	The Committee APPROVED the minutes of the previous meeting. The Committee NOTED that several outstanding actions remained 'in-progress'. The Internal Auditor advised the Committee that visual aids, included with the audit reports, would be considered as part of Henderson Loggie's future reporting.	

Item AAC2-5.1	Data Protection Officer Quarterly Report	
Paper No: AAC2-B	Lead: M O'Neill	Action requested: Discuss
Discussion	The Committee NOTED a quarterly report from the Data Protection Officer (DPO) on the College's continued compliance with data protection regulations and legal obligations. One key area highlighted was the need to update the Policy and Procedure Register platform to improve visibility and accessibility for staff, which was already in-progress. The Committee NOTED that a new system for managing data protection requests was being developed. The DPO advised the Committee that the new system would streamline the request process, make it easier for staff to handle requests, and improve the College's ability to collate data for reporting purposes. The Committee DISCUSSED the potential for an 'Amber Actions Group' or forum to bring together action owners for regular discussions and peer reviews. Both the Depute Principal & COO and the DPO supported the proposal which linked closely with the work of an existing College working group. The Committee DISCUSSED data mapping and the timeline for addressing gaps in the data protection processes. The DPO informed the Committee that work was ongoing across the College, with progress being made across procurement and GDPR. The Committee NOTED that work continued to ensure a consistent baseline approach was implemented. The Committee DISCUSSED records management and retention and the potential for a risk deep dive into IT security and control. The Principal highlighted that a new network refresh was currently underway and recommended that the proposed deep dive take place once network updates had been implemented.	
Decision	None.	

M O'Neill departs 13:21

Item AAC-5.2	Register of Interest Status Report	
Paper No:	Lead: M Walker	Action requested: Discuss
Decision	The Committee NOTED that the Board of Management's Register of Interests had been updated on 20 October 2025 and was publicly available on the College website.	

Decision	None

Item AAC-5.3	**Internal Audit Reports**
	Lead: S Inglis Action requested: Discuss
Item AAC2 5.3.1	**Student Activity Data 2024-25**
Paper No: AAC2-C	The Committee NOTED the Internal Audit Report Student Activity Data 2024-25. The Internal Auditor highlighted that the Report had been submitted to the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) on 01 October 2025. The Committee DISCUSSED the testing sample for the part time fee waiver. The Committee NOTED reassurance from the Internal Auditors regarding sample size and the follow up work undertaken to assess credit activity. The Committee NOTED that the College continued to question its historically low credit pricing in comparison to other colleges. The Convenor informed the Committee that the Board, through its Finance Committee, were currently looking to arrange a development session focused on understanding the sector's funding model.
Decision	None
Item AAC2 5.3.2	**Student Support Funds 2024-25**
Paper No: AAC2-D	The Committee NOTED an Internal Audit Report Student Support Funds 2024-25. The Committee DISCUSSED the issue raised relating to kit costs for students and why this was higher than expected. The Chief Financial Officer (CFO) informed the Committee that a variance had been caused by kit orders being made for pre-enrolled students who did not ultimately attend. The Committee NOTED that the issue around kit costs would be reviewed by the College and appropriate actions taken.
	None

Item AAC2-5.4	**Internal Audit Annual Report 2024-25**
Paper No: AAC2-E	Lead: S Inglis Action requested: Discuss
	The Committee NOTED the Internal Audit Annual Report for 2024-25, which provided an overview of all internal audits undertaken in the previous academic year. The Internal Auditor advised the Committee that no major internal control weaknesses had been identified and the College continued to have adequate and effective arrangements for risk management, control, governance and value for money in place. The Committee DISCUSSED the key findings highlighted in the Internal Audit Annual Report and NOTED a breach of the Financial Memorandum and underperformance by the City of Glasgow College International Limited (CGI) in meeting its financial and strategic goals. The Internal Auditor

	highlighted that improvements were needed, particularly around international costings and the management of the College's subsidiary. The Committee DISCUSSED the recommendations highlighted within the report and recognised its important role in monitoring progress related to individual actions outlined within the report. The Committee AGREED that the internal audit report relating to the College subsidiary should be circulated to members - for information - outwith the meeting.
Decision	College subsidiary internal audit report to be circulated to the Committee via email

Item AAC2-5.5	**Audit & Action Overview Report 2024-25**	
Paper No: AAC2-F	Lead: K Acheson	Action requested: Discuss
	The Committee NOTED an overview of audit actions from 2024/25, and the progress made against recommendations. The Compliance Auditor advised the Committee that good progress had been made against the listed actions, with one action from 2021 scheduled to go forward to the next meeting of the People & Culture Committee for consideration. The Committee that 11 actions had a completion date of the next meeting in March 2026, and that these were expected to be closed on time. The Compliance Auditor highlighted that one action's completion date had been adjusted due to the cyclical nature of the work in that area.	
Decision	None.	

Item AAC2-5.6	**External Audit Annual Report 2024-25**	
Paper No: AAC2-G	Lead: A Dickson/ M Laird/ M MacFarlane	Action requested: Discuss
	The Committee NOTED the External Audit Annual Report for 2024-25 and a summary of Audit Scotland's key findings. The Convenor outlined the role of the Committee in relation to the Annual Report & Financial Statements and its consideration of the External Audit Annual Report. The External Auditor outlined the significant findings section of the report and highlighted key points relating to the Staff Expenses Policy and the Risk of Material Misstatement. The Committee NOTED the substantial progress made by the College on prior year recommendations. The Committee DISCUSSED the College's current financial position and NOTED that the cash balance had dropped below target. The External Audit advised the Committee that the College had continued to effectively manage its financial performance despite the challenging funding conditions within the sector. The Committee DISCUSSED the Job Evaluation Scheme (JES) and the mechanisms available to track progress. The Committee NOTED that the JES would be considered as part of the Q3 Strategic Risk Review and would take account of the Scottish Government's position	

	on financial support for the Scheme. The Committee DISCUSSED the College's short-term liquidity and cash flow and AGREED that the CFO should consider updates to the Q3 Strategic Risk Register to ensure that the risk is appropriately captured.
Decision	Q3 Strategic Risk Review to consider cash flow and liquidity narrative.

Item AAC2-5.7	**External Audit Letter of Representation (For Approval)**	
Paper No: AAC2-H	Lead: A Dickson/M Laird/M McFarlane	Action requested: Discuss/Approval
	The Committee NOTED that External Audit Letter of Representation as presented by Audit Scotland. The Committee DISCUSSED the proposed letter and AGREED to recommend it to the Board of Management for approval, prior to its sign-off by the Principal & Chief Executive.	
Decision	Letter of Representation recommended to the Board of Management.	

Item AAC2-5.8	**Strategic Risk Review**	
Paper No: AAC2-I	Lead: M Walker	Action requested: Discuss
	The Committee NOTED the Quarter 2 Risk Register Review Report. The Associate Director of Governance & Risk informed the Committee that there were no changes to the six strategic risks associated with the Audit and Assurance Committee. The Committee DISCUSSED its role relating to oversight of the strategic risk register. The Committee AGREED that, at a suitable juncture, the Board should review its approach to risk management and assurance, considering the role of the Audit & Assurance Committee in reviewing strategic risks and their interdependencies.	
Decision	In discussion with the Board, consider a review of current management and assurance arrangements.	

Item AAC2-6.1	**Annual Report on SFC Financial Memorandum Delegated Limits & Expenditure**	
Paper No: AAC2-J	Lead: A Dickson/Laura Shields	Action requested: Note
	The Committee NOTED the Annual Report on SFC Financial Memorandum Delegated Limits & Expenditure.	

Item AAC2-6.2	**Staff Compensation Payments Report**	
Paper No: AAC2-K	Lead: A Dickson	Action requested: Note
	The Committee NOTED a Staff Compensation Payments Report.	

Item AAC2-6.3	**Fraud Prevention Policy**	
Paper No: AAC2-L	Lead: A Dickson	Action requested: Note

	The Committee NOTED the College's Fraud Prevention Policy.

Item LTSEC2-7	Any Other Notified Business	
Paper No:	Lead: Convener	Action requested: Note
Decision/Noted	No other business was notified.	

Item LTSEC2-8	Review of Meeting	
Paper No:	Lead: Convener	Action requested: Note
	The Committee acknowledged the Convenor's efforts to prepare for the meeting and the timely management of business.	

Item LTSEC2-9	Disclosability of Papers	
Paper No:	Lead: M Walker	Action requested: Note
	The Committee NOTED that the disclosability status of papers would be retained.	

Item LTSEC2-10	Date of Next Meeting	
Paper No:	Lead: Convener	Action requested: Note
	Date of Next Meeting – Tuesday 3 March 2026	

Meeting Closes 14:27

ACTIONS FROM MEETING

Item	Description	Owner	Target Date
AAC2-E 5.4	College subsidiary internal audit report to be circulated to the Committee via email	CGO	Complete
AAC2-G 5.6	Q3 Strategic Risk Review to consider cash flow and liquidity narrative.	ADGR	
AAC2-I 5.8	In discussion with the Board, consider a review of current management and assurance arrangements.		