Board of Management
Audit and Assurance Committee

Date of Meeting	**26 November 2025**
Paper No.	**AAC2-E**
Agenda Item	**5.4**
Subject of Paper	**Internal Audit Annual Report 2024-25**
FOISA Status	**Disclosable**
Primary Contact	**Henderson Loggie**
Date of production	**17 November 2025**
Action	**For Discussion and Decision**

Recommendations

The Committee is asked to consider the report.

1. Purpose of report

The purpose of this report is to provide the Committee with a summary of all the internal audit work carried out on behalf of the College during 2024-25.

2. Context and Discussion

Henderson Loggie have reviewed the control policies and procedures employed by City of Glasgow College to manage risks in business areas identified by management set out in the 2024-25 Annual Internal Audit Plan approved by the Audit and Assurance Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation.

The Committee has reviewed each of the audit reports noted within the annual report. However, the Committee should give particular attention to the Auditors Opinion which states:

'In our opinion, with the exception of the issues highlighted in paragraph 1.8 to 1.10 above, City of Glasgow College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. From the internal audit work conducted during 2024/25 we have not identified any downward trends in relation to risk management, control or governance. However, the
College has identified that the following risks on the Strategic Risk Register are currently graded as "High" and are above risk appetite (as at October 2025):
- *SR10 - Failure to attract, engage, and retain suitable staff.*
- *SR19 - Failure to achieve operating surplus.*
- *SR23 - Failure to secure a sustainable model/level of funding.*
- *SR24 - Failure to secure sufficient capital investment.*

This opinion has been arrived at taking into consideration the work we have undertaken during 2024/25 and in previous years since our initial appointment.'

3. Impact and implications

Refer to internal audit report.

Appendix: Internal Audit Annual Report 2023-24

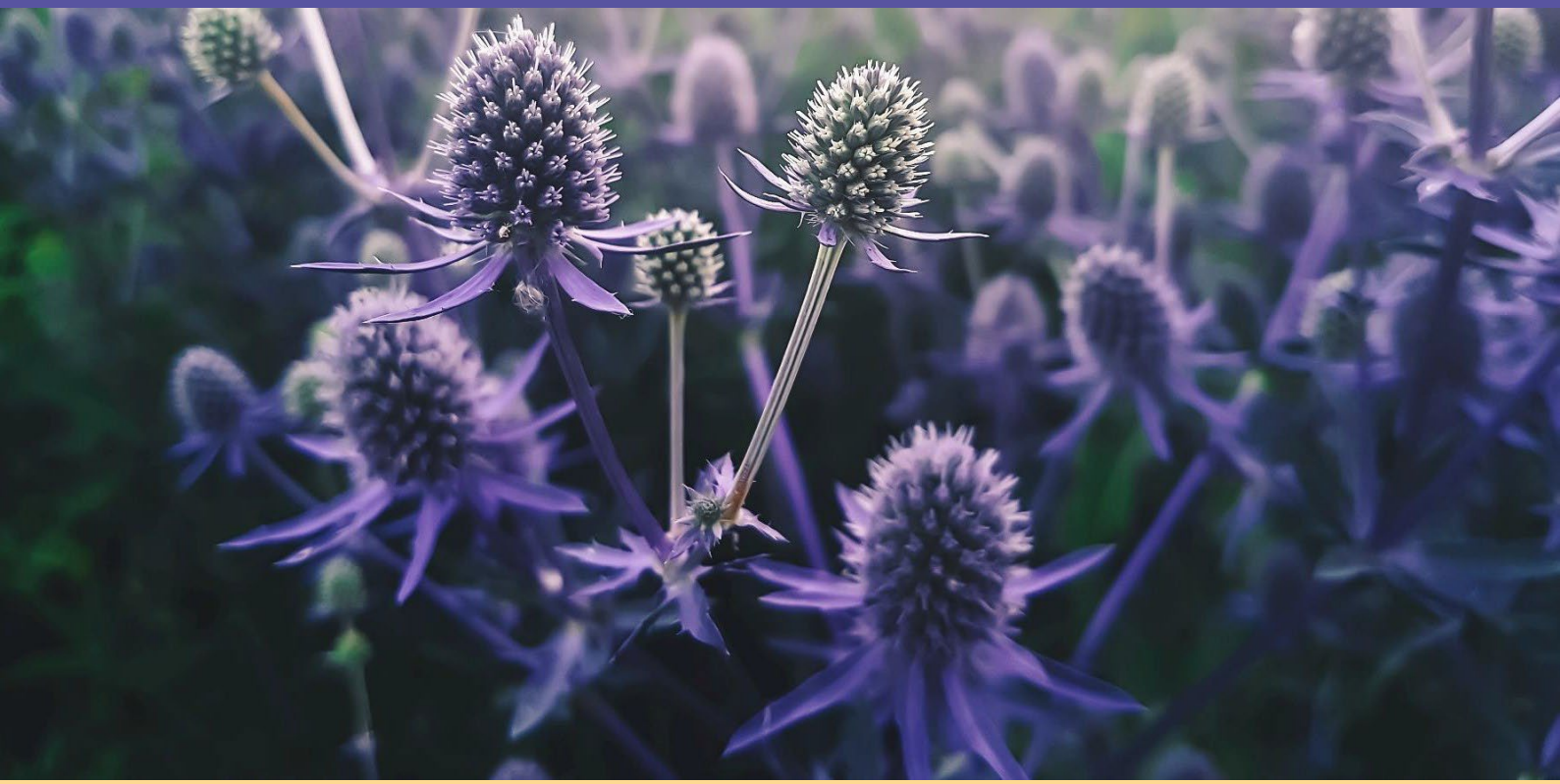
City of Glasgow College

Annual Report to the Board and the Principal on the Provision of Internal Audit Services for 2024/25

Internal Audit report No: 2025/12

Draft issued: 7 November 2025

Final issued: 17 November 2025



Henderson Loggie

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Annual Report and Opinion

Introduction

1.1 We have been appointed as Internal Auditors of City of Glasgow College ('the College') for the period from 1 August 2021 to 31 July 2024, with an option available to the College to extend for a further two years, which has now been invoked. This report summarises the internal audit work performed during 2024/25.

1.2 Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2021/22 (internal audit report 2022/01, issued February 2022). The ANA was prepared following discussion with the College Senior Management Team and from a review of various College documents including previous internal and external audit reports. The ANA was based on the College's risk register supplemented by our own assessment of the risks faced by the College. Following on from the ANA a Strategic Plan was formulated, covering the normal three-year internal audit cycle, and this was approved by the Audit and Assurance Committee, together with the ANA, at its meeting on 2 March 2022. Following the decision to invoke the two year extension period, a two year plan was developed, which set out the allocation of internal audit days for 2024/25 and 2025/26, following discussion with the Executive Leadership Team. The topics included in the two year plan were based on previous internal audit coverage and key areas of risk for the College. The two year programme for 2024/25 and 2025/26 was approved by the Audit and Assurance Committee on 27 November 2024.

1.3 The reports submitted during 2024/25 are listed in Section 2 of this report and a summary of results and conclusions from each finalised assignment is given at Section 3. The work delivered for the year was in line with the approved Annual Plan for 2024/25.

1.4 An analysis of time spent against budget is included at Section 4.

Global Internal Audit Standards in UK Public Sector Reporting Requirements

1.5 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent, risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:

- Confirm our independence;
- Have produced this document and carry out all our internal audit practice in line with the requirements of the Global Internal Audit Standard (GIAS) (effective from 9 January 2025) and the Global Internal Audit Standards in the UK Public Sector (effective from 1 April 2025). Together, these have replaced the Public Sector Internal Audit Standards (PSIAS) previously in place.
- Provide information about the year's activity and the work planned for next year in this report; and
- Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.

Global Internal Audit Standards in UK Public Sector Reporting Requirements (continued)

1.6 Self-assessment is undertaken through:

- Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
- Ensuring compliance with best professional practice, in particular the Global Internal Audit Standards in the UK Public Sector;
- Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
- Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
- Annual completion of a checklist to confirm our Global Internal Audit Standards in the UK Public Sector compliance.

1.7 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. An independent review was undertaken during May / June 2024 of the firm's policies and procedures relating to internal audit services and their application to the firm's internal audit clients. The independent review confirmed that Henderson Loggie was, in all material respects, compliant with the requirements of PSIAS.

Significant Issues

1.8 On 30 January 2025 the Partner and Head of Internal Audit in Henderson Loggie received a call from the Principal of the College to advise that a letter had been received from the Scottish Funding Council (SFC), via the Glasgow Colleges' Regional Board (GCRB) as Regional Strategic Body, advising of a breach of the Financial Memorandum (FM). The scope of this additional independent audit, which was separate from the approved in the Annual Internal Audit Plan 2024/25, was to review the College procedures, in the context of the Financial Memorandum and the SPFM; and to identify the root cause of the breach of the Financial Memorandum and any control weaknesses which contributed to the breach of the Financial Memorandum. The objective of the audit was to recommend remedial action to improve the control environment to allow the College to provide assurances, via GCRB, that adequate controls are in place to prevent such breaches occurring in the future.

1.9 Our review concluded that the keying error which led to the miscalculation of a) the savings which would be achieved by the College, and b) the payback period required to realise those savings, related to a single employee and was the result of human error. The underlying cause of the keying error was largely due to the high volume of staff who were accessing the master spreadsheet and the fact that access was not restricted, or critical cells on the spreadsheet protected from inadvertent or deliberate change, post checking. We agreed recommendations to address the control weaknesses identified, and advised the Audit and Assurance Committee that "*Implementation of these recommendations should allow the College to provide the assurances sought by the SFC in order to support a robust business case for retrospective approval for the voluntary severance payment, recognising that the signing of a legally binding severance agreement means that the position cannot be reversed*".

Significant Issues (continued)

1.10 Internal Audit Report 2025/09 – College Subsidiary Company, issued in September 2025, was graded as 'Requires Improvement'. The report contained two Priority 2 recommendations. We noted that City of Glasgow International Limited (CGI) was not achieving its aims and objectives, as set out in the in the initial three-year financial forecasts or within the agreed 2024-27 Business Plan. Steps are being taken to revise the business plan using the Boston Matrix approach to identify priority markets and activities, but no delivery timescale had been set for its completion. If losses continue, the College may need to reconsider supporting CGI, particularly as commercial and international ventures within Corporate Development & Innovation and Business Partnerships generated significant funds.

1.11 There were no other issues identifying major internal control weaknesses noted from the other internal audit work carried out during the year. In general, procedures were operating well in the areas selected, but a few areas for further strengthening or improvement were identified, and action plans have been agreed to address these issues.

Opinion

1.12 In our opinion, with the exception of the issues highlighted in paragraph 1.8 to 1.10 above, City of Glasgow College has adequate and effective arrangements for risk management, control and governance. Proper arrangements are in place to promote and secure Value for Money. From the internal audit work conducted during 2024/25 we have not identified any downward trends in relation to risk management, control or governance. However, the College has identified that the following risks on the Strategic Risk Register are currently graded as "High" and are above risk appetite (as at October 2025):

- SR10 - Failure to attract, engage, and retain suitable staff.
- SR19 - Failure to achieve operating surplus.
- SR23 - Failure to secure a sustainable model/level of funding.
- SR24 - Failure to secure sufficient capital investment.

This opinion has been arrived at taking into consideration the work we have undertaken during 2024/25 and in previous years since our initial appointment.

Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2025/01	Annual Plan	**N/A**	-	-	-	-
2025/02	External Communications and Marketing	**Good**	1	-	-	1
2025/03	Research and Innovation - Scottish Innovation & Knowledge Exchange (Scottish IKE)	**Satisfactory**	1	-	-	1
2025/04	Student Admissions, Engagement & Management Information Systems (MIS)	**Satisfactory**	3	-	-	3
2025/05	Contract Management / VFM Frameworks	**Satisfactory**	4	-	1	3
2025/06	Strategic Partnerships	**Satisfactory**	1	-	-	1
2025/07	Back Up Process / Digital Business Continuity	**Satisfactory**	3	-	-	3
2025/08	Asset Management	**Satisfactory**	2	-	-	2
2025/09	College Subsidiary Company	**Requires Improvement**	2	-	2	-
2025/10	2024/25 Student Activity Data	**Audit opinion unqualified**	2	-	-	2
2025/11	2024/25 Student Support Funds	**Audit opinion unqualified but observations made**	2	-	1	1

Reports Submitted (Continued)

Overall 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.

Recommendation grades are defined as follows:

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.

Summary of Results and Conclusions

2025/01 - Internal Audit Annual Plan 2024/25

Final Issued – November 2024

The purpose of this document was to present for consideration by management and the Audit and Assurance Committee the annual operating plan for the years ended 31 July 2025 and 31 July 2026 and the detailed scopes for 2024/25. The plan was based on the proposed allocation of audit days for 2024/25 and 2025/26 discussed with the Executive Leadership Team, which was based on previous internal audit coverage and key areas of risk for the College.

The process for the audit of Follow Up Closure of audit reports has been revised and evidence is now submitted by the College to allow internal audit recommendations to be closed off throughout the year. This means that the collation of responses and reporting to Committee is now completed internally within the College.

At Section 3 of the report, the outline scope and objectives for each audit assignment to be undertaken during 2024/25 were set out, together with the proposed audit approach. The outline scopes were refined and finalised, following discussion with responsible managers in each audit area prior to each audit. Previous internal audit coverage is summarised in Section 4 of the report.

Report No 2025/02 – External Communications and Marketing **Final Issued – February 2025** **Overall grade: Good**

This audit focussed on the systems in place within the College for the management of positive and negative publicity externally, and internal communication.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College defines engagement with stakeholders as a key part of the Planning Cycle within its 2021-2030 Strategic Plan.
- The College has an External Communications Guidelines document in place, which defines the approach to be undertaken by College staff when communicating with stakeholders and media partners.
- An Incident Management Plan is in place which defines the approach for managing the internal and external communications in the event of a significant disruptive incident.
- A Crisis Communications Guidelines document is also in place to supplement the Incident Management Plan.
- An Internal Communications Guidelines document is in place which details the methods of internal communications between staff and across campuses.
- A Website Content Writing Guide is in place which defines the language and tone of voice to be used.
- Opportunities for maximising positive publicity are assessed on a case-by-case basis to determine whether the information is shared internally, to industry specific publications, or the national media.
- The College's response to any negative publicity is managed by the Director of Communications and the Head of Marketing and Communications, with the Executive Leadership Team consulted where required.
- Media training is provided to all members of staff who are required to undertake interviews or engage with the press on behalf of the College.
- A Social Media Policy is in place which defines the College's approach to communicating on both official College accounts and employee personal accounts.
- An internal review was undertaken over the College's internal communications processes by the Internal Comms and Media Officer with changes applied following this.
- The Orlo system is used by the College for scheduling social media posts.
- Design jobs and workflows are recorded on the Design team's SharePoint site.

The objective of our audit was to ensure that:	Grade
1. Policies, procedures and systems in place assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation.	**Good**
2. Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services.	**Good**
Overall Level of Assurance	**Good**

Report No 2025/02 – External Communications and Marketing (Continued)

Strengths (Continued)

- The College's Communications Department is a central function for both campuses, with a physical presence at both campuses.
- Employee recognition processes are in place for sharing positive news stories across the College.
- Forms are in place for ensuring a consistent process is undertaken for organising College events, including the marketing of these.

Opportunities for Improvement

- From our discussions with the College's Director of Communications and Head of Marketing and Communications, it was noted that the College's Brand Identity Guidelines do not currently specify the need to obtain the explicit agreement of the relevant partners, to share partner branding, prior to publication of marketing material.

Report No 2025/03 – Research and Innovation - Scottish Innovation & Knowledge Exchange (Scottish IKE)

Final Issued – May 2025

Overall grade: Satisfactory

This review involved assessment of the College's arrangements for research and innovation, with a specific focus on the activities managed by Scottish IKE, who lead and support the delivery of the College's innovation agenda. Our review focussed on staff / stakeholder engagement and the work being undertaken to encourage research projects, knowledge transfer, and engagement with industry.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College is actively pursuing innovation and project funding opportunities to enhance faculty research, improve educational resources, and drive technological advancements that benefit students, faculty, and the broader community. Scottish IKE delivers this mandate via its Driving Growth and Improving Performance through Innovation Scottish IKE Strategy 2022- 2025.
- Delivery of the Scottish IKE strategy is tracked through the quarterly Innovation & STEM Directorate Operational Plan and Innovation Balanced Scorecard, by the Head of Innovation & STEM, who in turn reports to the Depute Principal & COO.
- Performance is also monitored by the Principal, with the Annual Portfolio Review culminating in a range of activity and deliverables, including income generation activity.
- Innovation portfolio management arrangements are established by the Scottish IKE Team, with activity distributed to team members who act as project managers.
- For the sample of innovation projects reviewed, there is an end-to-end audit trail supporting the idea generation, funding applications, award notices, related funding claims (i.e. for InnovateUK), status updates, and stakeholder communication plans.
- Discussions highlighted there is cross-team understanding of the status of work across the portfolio.
- The LightBulb initiative was established to support innovation, idea evaluation, and development across all College departments and staff. It is supported by the Head of Innovation & STEM and the Director of Excellence.
- Innovation in developing the curriculum is reported via the Annual Portfolio Review process to the Principal and Executive Management Team.
- Risks relating to the growth of the Scottish IKE portfolio, such as team resource limitations, are documented within the quarterly operational plan and balance scorecard updates highlighted above.

The specific objectives of the audit were to gain reasonable assurance that:	Grade
1. Robust delivery plans are being developed to deliver against the success criteria and outcomes set out in the agreed business case.	Satisfactory
2. The College is developing plans to ensure that academic staff are fully engaged in maximising the opportunities presented by research and innovation activity.	Good
3. The College is developing robust plans to ensure effective communication and engagement with key external stakeholders and potential stakeholders.	Good
4. The resources required to deliver the activity required to support the achievement of the intended outcomes have been quantified and built into financial plans.	Good
5. There is effective governance and oversight to allow effective monitoring of the progress being made in meeting agreed objectives and to identify and manage opportunities and any new or emerging risks which may impact on the achievement of agreed objectives.	Satisfactory
Overall Level of Assurance	**Satisfactory**

Report No 2025/03 – Research and Innovation - Scottish Innovation & Knowledge Exchange (Scottish IKE) (Continued)

Weaknesses

- There is inconsistency in the naming and reporting of Scottish IKE objectives. For example, rather that the team being identified as the Scottish IKE Team, they are instead noted as members of Innovation & STEM. This can sometimes be perceived as a faculty rather than a dedicated innovation team. Report titles also vary, including 'Scottish IKE Strategy,' 'Innovation & STEM Operational Plan,' and 'Innovation Balanced Scorecard.' This may impact on internal and external stakeholder's understanding of their role and responsibilities in relation to innovation within the College.
- The Scottish IKE Strategy and Innovation & STEM Operational Plan does not have a dedicated directorate risk register. As a result, there are no documented mitigations for the capacity risks within the Scottish IKE team or the identified key person dependency on the Head of Innovation & STEM for the delivery of the CLIC programme and project management, as highlighted by management. There is also no comprehensive analysis and reporting of the impact of risks associated with the College's innovation ambitions crystallising, which would result in these ambitions not being delivered in line with expectations.
- The current wording of the Scottish IKE Strategy 2022-25 lacks clearly defined success criteria. While performance targets are outlined for some objectives in the Innovation & STEM Operational Plan, we noted that success criteria are not clearly articulated for all objectives, including leading and lagging indicators that may support management to identify any emerging risks and take corrective action.

Report No 2025/04 – Student Admissions, Engagement & Management Information Systems (MIS)

Final Issued – May 2025

Overall grade: Satisfactory

Taking account of the regional context, we conducted a review of the adequacy and effectiveness of the processes and procedures for managing and controlling student recruitment and retention, covering the role of Student Support, Student Funding, Marketing, Student Records, and curriculum areas. This included a review of early warning indicators to flag where recruitment targets were not being met or where students were at risk of dropping out of the College.

The table opposite notes each separate objective for this review and records the results.

Strengths

- Student recruitment follows a well embedded process, with course-specific targets determined by curriculum areas during the Annual Portfolio Review. These targets align with broader funding requirements based on Credit allocations.
- The College's Student Recruitment Plan (SRP) is a well-integrated mechanism, informed by structured processes like curriculum reviews and quality evaluations. The SRP is an iterative document, which involves wide stakeholder engagement to ensure planning is aligned to identified need, is flexible, and reflects the financial and strategic goals of the College.
- The recruitment and admissions processes are coordinated by the Associate Director Student Registration and Funding and Head of Student Recruitment and Funding, who work closely with Curriculum areas to identify any recruitment and admission risks and issues.
- There is comprehensive and transparent oversight of recruitment and admissions data through real-time reporting tools on Enquirer, (e.g. Power BI dashboards and regular updates such as weekly application reports from the Admissions Team). The status of the SRP was noted to be constantly monitored by wider teams, such as Finance senior management, Student Support areas, and Marketing teams. This allows senior management and curriculum management to take an agile approach to recruitment and any further marketing activity required.
- Enrolment conversion trend data is monitored and is utilised to inform recruitment activity.
- There is a robust operational and governance framework, which allows high-level insight across Board Committees on the status of the SRP and any risks to funding.

The objectives of the audit were to ensure that:	Grade
1. There is appropriate senior management and Board committee oversight, including monitoring and reporting of information on student applications and retention rates against targets to identify areas of poor recruitment and retention, and identify possible actions.	Good
2. Clear roles and responsibilities have been established that foster accountability for recruitment and retention.	Satisfactory
3. There is an agreed student recruitment and retention strategy taking into account: • College strategic objectives and Scottish Funding Council (SFC) outcomes; • agreed recruitment and retention targets; • equal opportunities; • widening participation; • admissions policy.	Satisfactory
4. An annual student recruitment plan is in place to define and coordinate recruitment activity including a recruitment lifecycle. Recruitment / promotional activities are: • planned; • activities are designed to be economic, efficient and effective; • underpinned by recruitment data and market intelligence; • coordinated; • reviewed, monitored and evaluated.	Good

Report No 2025/04 – Student Admissions, Engagement & Management Information Systems (MIS) (Continued)

Strengths (Continued)

- The Brand and Communication Teams implement a coordinated programme of physical and digital marketing to support student recruitment, prioritising the use of internal resources (including leveraging information and Open Days and school engagement programmes), and ensuring cost-effective engagement with external consultants and communication services.
- Processes are established for the Admissions Team to process applicants with the necessary qualifications and refer others, who do not clearly align with academic requirements, for Faculty review.
- All applicants are reviewed by the faculties; and where necessary, information sessions (or interviews) are held to ensure that the student is enrolled on the right course to match with their skills and future aspirations.
- The College's Admissions Policy (last reviewed in January 2025) sets out a commitment to fair, transparent, and consistent admissions practices.
- The College actively seeks to attract a diverse range of applicants from varied social, cultural, and educational backgrounds. This commitment is reflected in the College's core values as outlined in the Student Academic Experience Strategy 2021–2030 and the Strategic Plan 2017–2025. Key target groups include carers, those who are care experience, and students from areas identified as SIMD10. Figures on these groups are monitored through Enquirer and are used to inform resource planning in the Student Support team.
- There are procedures established on student induction and enrolment, student management and attendance monitoring to ensure roles and responsibilities are defined. These procedures are available on the MyConnect platform for staff.
- Student retention initiatives begin when students are offered a place. There is a programme of College-wide initiatives to ensure that all students receive the right onboarding information at the right time, including funding application and learner's support. Locally, curriculum areas also develop their own programme of "keeping warm" initiatives, such as information days and pre-enrolment skills assessments.
- Digital tools and reports via Enquirer are used to track student performance and attendance, and curriculum areas are automatically informed when to liaise directly with students after five days of non-attendance.

5. An annual student retention plan is in place to define and coordinate activities designed to identify students at risk of dropping out at an early stage and provide them with the necessary support to retain them at the College.	**Good**
6. Knowledge, skills and training is provided to staff who are engaged in recruitment activity and in helping to retain students who are at risk of leaving the College.	**Good**
7. There are mechanisms to handle recruitment complaints and obtain feedback where possible from students who leave the College prematurely and identify and take remedial action where necessary.	**Good**
Overall Level of Assurance	**Satisfactory**

Report No 2025/04 – Student Admissions, Engagement & Management Information Systems (MIS) (Continued)

Strengths (Continued)

- Curriculum areas sample tested also maintain spreadsheets on cohorts that detail performance and attendance trends and emerging issues. This allows transfer of knowledge between the curriculum delivery team. Curriculum areas are also supported by Academic Advisors (AA), and an AA Handbook is in place to inform student support initiatives, including the role of the Student Support team, in areas such as Safeguarding and in developing Student Learning Support Plans.
- Courses with ongoing retention challenges are closely monitored by faculties and the Performance Team and are removed from the curriculum offering if no improvement is seen over a three-year period.
- Management interviewed have the necessary skills and training to support student recruitment and retention, with the MyPDR process established to support any areas of improvement.
- Complaints are managed by the Performance Team who liaise with curriculum and service support areas on any issues or concerns. There was one complaint regarding admissions in December 2024 that was not upheld. Otherwise, there were no complaints relating to student recruitment or retention reported over the last 12 months prior to the audit fieldwork.

Weaknesses

- Responsibility for the review of the Academic Guidance and Support Procedures (August 2018), which is due for review during academic session 2025/26, requires to be identified and the procedures updated in line with the review frequency set out in the document version control.
- There is currently no clear guidance, or documented procedures, describing the student recruitment process from end to end (from the Annual Portfolio Review and Curriculum Planning, through the development and implementation of the College's SRP, to application management and recruitment activities). This includes a description of the systems and tools deployed, team roles and responsibilities, and governance arrangements necessary for organisational knowledge. Instead, there is reliance on the accumulated knowledge and the established communication mechanisms which have developed over time amongst the various teams involved.

Report No 2025/04 – Student Admissions, Engagement & Management Information Systems (MIS) (Continued)

Weaknesses (Continued)

- A Student Retention Strategy, inclusive of the College's Student Retention Framework, should be developed in order to coordinate current activity, and provide a focus on improvement areas (to ensure compliance with the requirements set out in the Student Academic Experience Strategy 2021-2030).

Report No 2025/05 – Contract Management / VFM Frameworks

Final Issued – July 2025

The scope of this audit was to review the arrangements in place within the College for the management of contracts with suppliers to ensure compliance with terms and conditions, adequate operational performance, optimisation of VFM, and minimisation of supplier related risks to the operations of the College.

The table opposite notes each separate objective for this review and records the results.

Strengths

- Formal procurement procedures are in place to ensure the terms of each contract held by the College are clear, measurable and attainable prior to the contract coming into effect.
- A Contract Management Manual has been drafted to define the key processes in place at the College although this has not yet been implemented.
- A Contract Handover process document has also been drafted to define the procedures to be undertaken by the contract manager although this has not yet been implemented.
- Contract management documentation, including templates, is held in a central MS Teams channel to which contract managers for selected contracts currently have access. The College is in the process of rolling this out for all contracts.
- The level of information obtained in the contract performance meetings is stipulated in the draft Contract Management Manual.
- VFM is evidenced at the point of award recommendation reports being prepared by the Procurement team.
- 'Actions for improvement' is included as a standing item in the Contract Management Review Meeting Agenda.
- The Associate Director of Procurement manages and maintains a detailed contracts register.
- A high-level contracts register is also held on the APUC Hunter management information system.
- An annual spend analysis is undertaken by the Procurement team where deviations from the contract are raised with the budget holders.

The objective of this audit was to ensure that:	Grade
1. All awarded contracts have clear, measurable, attainable and realistic (proportionate and relevant) performance standards which are documented to monitor performance of the contractor.	Satisfactory
2. Regular performance reviews take place with the contractor to assess performance against the agreed performance standards, with the review and its outcomes adequately documented to provide ongoing evidence of the achievement of VFM	Requires Improvement
3. Any agreed action plan to improve performance is monitored and assessed, with the outcomes adequately documented	Good
4. Where required, the agreed disputes process is activated and followed with the termination of the contract if the required standards are not met	Satisfactory
5. The College maintains a database of all contracts, monitors for compliance with its contract management process and provides adequate management information on the performance of its agreed contracts	Good
Overall Level of Assurance	**Satisfactory**

Report No 2025/05 – Contract Management / VFM Frameworks (Continued)

Weaknesses

- As noted above, at the time of this review being undertaken, the Contract Management Manual and related Contract Handover process document were in draft form and had not yet been implemented throughout the College. Management was planning to do this in 2025/26, subject to sufficient resources being available.
- It was established that there is currently some ambiguity over the roles and responsibilities of the contract managers, their line managers, and the Procurement team.
- It was identified through discussions with a sample of contract managers that the College's Contract Management Review Meeting Agenda template was not being consistently utilised across the contracts in place as it had not been fully implemented across the College.
- From our inspection of a sample of 10 contracts in place at the College, it was established that performance reviews were not being undertaken or documented regularly for five of the sampled contracts. From discussions with the contract managers, it was established that in some cases this was due to the contract delivery being monitored through live reporting data from the contractor showing delivery of agreed works in line with the agreed schedules, thus demonstrating the contract was performing well – both financially and operationally. An example of this was the College's contract in place for printing solutions, which the contract manager monitored through the Ricoh support portal on a daily basis. In the remaining cases, it was established that no performance review meetings were considered to be required, or the contract manager was unaware of their responsibilities to undertake these reviews. • It was established that for purchase orders under £10k, there is no Procurement team check undertaken to ensure that the values raised agree to the terms of the contract. Additionally, changes to contract terms are not visible by the Procurement team or the Finance team, unless they impact on the contract manager's overall departmental budget. Examples of this were discussed where terms had been amended which impacted on the amount invoiced by a contractor, which exceeded the contractual terms. • It was noted that there is no formal contract disputes process guidance document in place at the College

Report No 2025/06 – Strategic Partnerships

Final Issued – May 2025

The scope of this audit was to carry out a high-level review of the effectiveness of the College's partnership working arrangements, including how the College works with strategic partners (such as Skills Development Scotland), forms strategic alliances (including international partnerships) and provides systematic leadership around partnership working.

The overall objective of the audit was to establish whether the College's arrangements for partnership working are effective.

The table opposite notes each separate objective for this review and records the results.

Strengths

- It was evident from our review that the College is committed to partnership working and a wide range of partnership working takes place within the Business Development (BD)Team and across faculties to enhance the student experience, enrich the skills and knowledge of learners to ensure they remain in line with industry demands, increase the College's global reach and reputation, meet the expectations of regulatory and governing bodies and generate sustainable income for the College;
- The strategic commitment to partnership working of senior management and the Board is formally documented across the Strategic Plan (2021 – 2030), the Corporate Development Strategy (2021 – 2030) and the Student Academic Experience Strategy (2021 – 2030);
- The priorities set out in these strategic documents are translated into actionable steps within the Business and International Operational Plan and faculty operational plans, and the progress of these is discussed and reported on a regular basis;
- There is a dedicated Board Sub-Committee, the Development Committee, in place with responsibility to review the College's commercial and international activities and ensure alignment with the Strategic Plan;
- A Partnership Agreement Hub has recently been developed which will act as a central record of all Partnership Agreements in place across all faculties and the BD Team;
- The Partnership Agreement Hub will automatically prompt responsible individuals when Partnership Agreements are due for renewal. It will also provide independent oversight from the Performance Team to ensure these are in place and kept up to date;

The specific objectives of the audit were to gain reasonable assurance that:	Grade
1. Senior management and Board members have demonstrated a strategic commitment to partnership working and the formation of strategic alliances which lead the way for other tertiary education bodies in Scotland.	Good
2. For established relationships with key partners, including internal partnerships, there are: ▪ appropriate arrangements in place including, where appropriate, agreements, priorities, strategies, operating plans and working structures; ▪ effective governance arrangements, including adequate reporting against agreed performance measures and targets and monitoring of this information; ▪ robust communication channels, including processes to escalate issues; ▪ ongoing monitoring of the effectiveness of partnership working and consideration of possible improvements; and ▪ adequate resources (funding, assets and staffing) to enable effective working	Satisfactory
3. The College has mapped out the key strategic partnerships and has assessed the importance of maintaining and strengthening these relationships in the context of the strategic priorities of the College.	Satisfactory
Overall Level of Assurance	**Satisfactory**

Report No 2025/06 – Strategic Partnerships (Continued)

Strengths (Continued)

- Work has been ongoing recently within faculties and the BD Team to ensure they have complete and up to date records of all active partnerships and their respective key documentation. This has been essential to feed into the Partnership Agreement Hub;
- The requirements for setting up a new partnership are clearly documented throughout the Business Development Opportunity process, International Partnership Process, International Partnership Approval Form and Due Diligence checklist;
- We noted that the Faculty of Education and Humanities had successfully built reporting functionality from its database of all partnerships and stakeholders to assign them with a numerical value which captures the level of engagement and impact they are having in terms of contributing to the objectives of the faculty, Student Academic Experience Strategy and overall Strategic Plan; and
- The new international partnership process requires the purpose of the partnership to be explicitly described, including the strategic fit and how the partnership fits with the strategic direction of the College / faculty / section and will allow greater emphasis on defining what is a strategic partnership and what strategic priorities each partner contributes to.

Actions Already Planned

- The BD Team is planning to develop a flow chart to compliment the recently enhanced due diligence process;
- We noted that a Working Group is in place to consider the wider roll out of the CRM Hubspot across all faculties and the BD Team and discussions around this have been ongoing for some time. At the time of the audit, it was only being fully utilised for domestic commercial activity within BD and the team was in the initial stages of using for international activity;
- The BD Team was in the final stages of compiling a Memorandums of Understanding Register and consideration was being given to whether this could be further developed to capture more detail on the type of activity being delivered which would further enhance reporting; and

Report No 2025/06 – Strategic Partnerships (Continued)

Actions Already Planned (Continued)

- It was noted during discussion with staff within the BD Team that there has been a lack of formal criteria in place for monitoring the effectiveness of partnerships or the ongoing impact of these in relation to departmental objectives and overall College strategic aims. The new International Partnership Process involves defining criteria for assessing the impact and success of a partnership and this will be rolled out across the College.

Opportunities for Improvement

- We noted that there was some variation in the format of the databases or registers maintained across the faculties and within the BD Team to track all active partnerships and subsequently the reporting functionality available. It may be useful to document a timeline for the wider roll out of Hubspot for managing partnership activity across the whole College so that progress can be monitored.

Report No 2025/07 – Back Up Process / Digital Business Continuity

Final Issued – June 2025

This audit focused on evaluating the effectiveness and efficiency of the College's digital back-up processes and relevant aspects of business continuity plans.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has a documented overarching Business Recovery Plan (BRP), which is supported by departmental BRPs for key operational areas.
- We compared the back-up requirements, and process prioritisation in the BRPs, with the back-up processes for the centrally managed IT infrastructure and the back-up frequency, retention periods for daily, weekly and monthly back-ups, and recovery capability documented in third-party contracts and agreements. We confirmed that the frequency of back-ups and back-up retentions that are taken in practice – both by the IT team and third parties - are in line with the College's requirements, as described in the BRPs.
- Standardised backup schedules are in place for the infrastructure managed by the College, to reduce data inconsistency risks.
- Back-ups are held separately from live data, encrypted, access restricted to specific members of the College IT team, and protected by multi-factor authentication (MFA).
- The College systems and processes are supported by a multi-layered back-up strategy, incorporating full, incremental, and differential backups to optimise storage and recovery speed. Automated scheduling ensures frequent back-ups, minimising data loss risks. • Specific members of the IT team responsible for managing the infrastructure have been assigned roles to for overseeing backup processes, cybersecurity, and disaster recovery.

Weaknesses

- The College's digital backup and business continuity processes demonstrate a commitment to resilience, although we noted that improvements in obtaining positive assurance that the College's and third-party supplier / vendor back-up and recovery capability is robust, are necessary. Implementing the recommendations outlined in this audit will enhance the institution's capability to protect and recover critical digital assets efficiently.

The specific objectives of the audit were to gain reasonable assurance that:	Grade
1. Current digital back-up and business continuity processes have been documented and assessed by the College to identify potential gaps and weaknesses, and remedial action taken as required.	Satisfactory
2. Back-up processes are robust and capable of protecting all digital systems and critical information assets.	Satisfactory*
3. Back-up and recovery processes are regularly tested and validated to guarantee their effectiveness.	Satisfactory
4. The resources (personnel, technology, and budget) allocated to back-up and business continuity efforts are optimally utilised.	Good
Overall Level of Assurance	**Satisfactory**

* Grading is linked to findings and recommendations covered under objective 3

Report No 2025/08 – Asset Management

Final Issued – July 2025

Our audit covered controls over the College's asset registers, including:

- capitalised items of equipment;
- non-capitalised computer hardware and related equipment; and
- other portable non-capitalised equipment where management is of the opinion that the nature and value of the items requires records to establish physical and financial control.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College's new asset management framework (October 2024), as well as the associated policies, procedures, forms and guides are comprehensive, clear, and support a systematic and transparent approach to the management of the College's assets.
- Classification and treatment of assets in different groups, such as capital / non-capital and equipment & furniture (E&F) / IT / Group 1, is described in clear guidelines.
- All assets at the College should be asset tagged, and the Asset Management Team is working to achieve this, with a particular focus on a backlog of older items. Based on data extracted from the College's asset register, around 93% of the relevant assets are presently tagged.
- We confirmed that the College's main asset register is secure, transparent, detailed, and that appropriate information is recorded for each asset.
- The IT department is responsible for managing all IT assets within the College and maintains an IT asset register. The Asset Manager and the IT Service Desk Manager collaborate closely to ensure that the data between the main asset register and the IT asset register is kept consistent and accurate.
- There is a robust process to control additions to the asset register, including reconciliation of assets between the eProcurement system (PECOS) and the financial system (bluQube).
- The College has strong arrangements in place to control and authorise the transfer and removal of assets from the asset register.
- We reviewed the controls in place for the delivery, storage, and disposal of IT equipment, and found them to be good.
- We reviewed the controls in place for the loaning of equipment to students and staff and found them to be good.

The objectives of this audit were to ensure that:	Grade
1. Assets are recorded with sufficient and appropriate information (e.g. unique identification numbers, quantity, description, age etc.) and are tagged	**Good**
2. There is a process to control additions to the asset registers	**Good**
3. Processes are in place to control and authorise the transfer of assets and the removal of assets from the registers, including arrangements to record the sale of assets and the treatment of sale proceeds	**Good**
4. Management processes are in place to ensure compliance and monitor the asset registers, including physical checks that recorded assets exist	**Satisfactory**
Overall Level of Assurance	**Satisfactory**

Report No 2025/08 – Asset Management (Continued)

Strengths (Continued)

- The College carries out annual physical verification of E&F assets, meant to confirm that the data held in the asset register is accurate and that the College's assets remain secure. The IT department also performs physical and digital verification of IT assets.
- From our discussion with a sample of managers, we determined that the College's new asset management framework is well-understood and seen as helpful, robust, and straightforward, with significant improvements highlighted compared to prior arrangements.

Opportunities for Improvement

- Due to the fast pace of improvements made to the College's asset management processes since the introduction of the new asset management framework, some of the College's documented procedures are now out of date. This includes the Financial Regulations (March 2024), and VAT considerations for the classification of assets in the Asset Management Policy (October 2024). These are due to be updated as part of the routine policy review process later in 2025.
- The College does not yet have a documented procedure in relation to the management of lost and stolen assets.
- During our physical verification testing, we were unable to locate one asset selected from the asset register – an Apple 21.5" iMac PC acquired in 2012. This may have a bearing on the completeness of data for similar older IT assets on the asset register.

Report No 2025/09 – College Subsidiary Company

Final Issued – September 2025

The scope of this audit was to examine the extent to which CGI is delivering against the original business case which preceded the creation of the company. We also examined the extent to which the requirements of the Funding Agreement and the Memorandum of Understanding (MoU) are being fulfilled.

The table opposite notes each separate objective for this review and records the results.

The objective of the audit was to obtain reasonable assurance that:	Grade
1. The deliverables set out in the business case for City of Glasgow International Limited are being achieved in line with agreed timelines.	Requires Improvement
2. The requirements of the Funding Agreement and the Memorandum of Understanding between the Board of Management of City of Glasgow College and City of Glasgow International Limited are being complied with.	Satisfactory
3. There is sufficient oversight of the planning and delivery of the priorities for City of Glasgow International Limited within the overall governance framework within the College.	Satisfactory
Overall Level of Assurance	**Requires Improvement**

Strengths

- The CGI business plan supports the College's strategy in key areas including international expansion through targeted partnerships and sector expertise in key global markets.
- Its 2024-27 business plan had ambitious targets for CGI to support the long-term financial sustainability of the College.
- The current revision of CGI's business plan incorporates a Boston Matrix methodology to strategically assess and prioritise markets, services, and activities that can generate additional revenue, to support CGI's long-term sustainability.
- A new development manager will be taking up post in September 2025 to support development of the revised plan and deliver income growth for CGI.
- CGI is following the MoU and Funding Agreement, and makes use of the College's recruitment, procurement and finance policies and procedures.
- All CGI finances are managed via the College's bluQube Finance System and reported to the College's Development Committee and Board of Management along with regular activity reports on progress and project status.
- CGI's annual activity plans and budgets, drawn from its business plan, require approval from both the Development Committee and Board of Management, ensuring alignment with institutional strategic goals and governance.

Weaknesses

- CGI initially forecasted a projected cumulative three-year income of £645,529 for the financial years 2022/23 to 2024/25, and a combined profit of £114,249, while paying management fees of £31,000 to the College. These figures were revised within the approved 2024-27 Business Plan, which forecast revised income of £306,011 for 2024/25 and cumulative income of £1.032 million over the three-year period of the plan, with a breakeven point for the company by the end of the 2025/26 financial year. However, CGI:

  - Had accumulated losses of £106,194 by 31 July 2024 and was dormant during the 2024/25 financial year.
  - Had cumulative income of £65,035 for the financial periods 2022/23, 2023/24 and 2024/25. o Has no multiple incomes streams in place.
  - Is currently unable to function operational due to the absence of a development manager.

  Therefore, at present CGI is not achieving its aims and objectives, as set out in the in the initial three-year financial forecasts or within the agreed 2024-27 Business Plan. Steps are being taken to revise the business plan using the Boston Matrix approach to identify priority markets and activities, but no delivery timescale has been set for its completion.
- CGI has not made any management fee payments to date to the College.
- If losses continue, the College may need to reconsider supporting CGI, particularly as commercial and international ventures within Corporate Development & Innovation and Business Partnerships generated significant funds (£8.7m in 2023/24). The College may question whether ongoing investment in CGI is the most effective use of its resources.

2025/10 - 2024/25 Student Activity Data

Final Issued – October 2025

In accordance with the Credits Audit Guidance, we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

Our report was submitted to the SFC on 1 October 2025. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements.

We identified two priority 3 recommendations from our audit testing for 2024/25. These related to:

- Allocation of Credits to Courses – ensuring that evidence is available to support planned learning hours for units accredited by other awarding bodies
- Full Time Mode of Attendance – ensuring that the modes of attendance assigned to each course are correct and aligned with SFC guidance

2025/11 - 2024/25 Student Support Funds

Final Issued – October 2025

We carried out an audit on the following fund statements for the 2024/25 academic year: Higher Education Discretionary Fund; Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return; and Education Maintenance Allowance (EMA) Return.

The audit objectives were to ensure that:

- the College complies with the terms, conditions and guidance notes issued by SFC, the Student Awards Agency for Scotland (SAAS) and the Scottish Government;
- payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ending 31 July 2025 is in agreement with underlying records.

We were able to certify all fund statements for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to the SFC enclosing the audited **Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return**, we noted the following observations as referred to in our audit report.

For nine of the 10 students in our Bursary sample who had been awarded study costs payable directly to the College, we noted that the amount claimed in the FES was higher than the projected kit cost for the course per College Course Materials records. From more detailed testing of a sample of three courses we noted that the main reason for this is that the College orders kit for all pre enrolled students, as this is needed for the start of the course. However, not all students attend and the College splits the total invoiced cost over the bursary eligible students after deducting the cost of any kit relating to students funded through the Further Education Discretionary Fund. For our sample of three courses, we calculated that the unit cost of the kit was inflated by 17.78% compared to the invoice price and extrapolating this to the total study costs claimed gives a potential overcharge to the Bursary fund of approximately £52,700. Following further discussion with the College, management prepared a calculation based on a review of all relevant courses and this showed a potential overcharge to the Bursary fund of approximately £31,000 in comparison to our extrapolated figure of £52,700.

Similar issues have been raised in previous years although, for 2023/24, the potential overcharge was at a lower level. Management advised at that time that a monitoring process had been put in place to check what students are eligible for Bursary course materials and what students are not eligible for Bursary, and that the Student Funding team actively chases students that are not eligible and supports applicants to apply for funding from the Discretionary Fund that covers the cost of course materials or invoices the students where necessary.

As noted above, whilst we can see that the cost of any kit relating to students funded through the Further Education Discretionary Fund is deducted from the calculation, the cost of the kit for pre-enrolled students who did not attend the College is apportioned between the Bursary students. This is not fully in line with the principles set out in the SFC Bursary guidance for the Study Expense Allowance (Study Costs) which include that: colleges should only fund essential items required by the student; colleges should be satisfied that they are achieving best value for money; and colleges should ensure that they are properly accounting for the items supplied through this allowance.

2025/11 - 2024/25 Student Support Funds (Continued)

In our covering letter to SAAS enclosing the audited Higher Education Discretionary and Childcare Fund Return we noted the observations arising from our audit work.

The College does not operate a separate interest-bearing bank account for the Fund and all transactions are through the College's main bank account. The College uses the Government banking service for all of its financial transactions, on instruction from the SFC, and this account does not pay interest.

We also note minor typing errors on the Report on Student Numbers at page 3 of the return. At row b, the total number of Part Time HE Discretionary Fund students assisted should be 6, not 5, with the overall total number of students assisted being 449. At row a, the total number of Part Time HE Discretionary Fund students applying for assistance should be 7, not 6, with the overall total number of students applying being 524.

In our Auditors' Report for the Education Maintenance Allowance Return we noted the observations arising from our audit work.

Total EMA maintenance payments of £390,480 were made by the College in the year-ended 31 July 2025 compared with £390,630 included in the monthly returns and year-end statement. The difference of £150 relates to an overclaim of £30 for one student where a payment was returned and an overclaim of £120 for another student who was transferred from EMA to Bursary. These errors have been adjusted by the College in the monthly return for September 2025.

In addition to the above, the following points were noted during the course of our audit:

Education Maintenance Allowance (EMA)

Attendance Per the SFC EMA Guidance 'Students must have 100% agreed attendance to receive the weekly payment, and any absences authorised by the college should be treated as a day of attendance. Colleges are reminded that authorised absences are permitted and that they may exercise flexibility when considering the attendance criteria for vulnerable students. This flexibility should be considered on a case-by-case basis and be part of the learning agreement.'

Four of the students in our sample received payments despite having between one and four unnotified absences in the two weeks prior to the week of payment. Management advised that the College does monitor student attendance on a regular basis however payments would continue to be made unless a student is absent for eight or more days in a row without contacting the Student Funding team. None of the students in our sample had been absent outwith this College policy.

We recommended in previous years that, where students are shown as having unnotified absences in the attendance system, but EMA is to be paid in full, the College should add a brief note on the system to support the authorisation of the absence. Follow-up in 2023/24 noted that this recommendation had been 'considered but not implemented' as management was seeking an IT solution and had been advised that the Enquirer system does not allow for notes to be added to support the authorisation of the absence. This remains the case.

2025/11 - 2024/25 Student Support Funds (Continued)

Further Education Discretionary Fund
Course Materials One student in our Further Education Discretionary Fund sample was awarded £146.14 for course materials support. This was not included on any award letter or notification provided to this student and it was confirmed that this information is not routinely issued to students who receive support for course materials. College management noted that the student funding declaration include agreement by the student for the College to make an assessment for any additional / further financial support based on need.

Time Spent - Actual v Budget 2024/25

	Report number	Planned days	Actual days feed	Days to fee at Nov 2025	Days to spend / WIP	Variance
Reputation						
External Communications and Marketing	2025/02	5	5	-	-	-
Student Experience						
Student admissions / Engagement / MIS	2025/04	5	5	-	-	-
Estates and Facilities						
Asset management	2025/08	5	5	-	-	-
Commercial Issues						
Innovation and Research	2025/03	5	5	-	-	-
Organisational Issues						
Strategic Partnerships	2025/06	6	6	-	-	-
College Subsidiary Company	2025/09	5	5	-	-	-
Contract Management / VFM Frameworks	2025/05	5	10	(5)*	-	-
Information and IT						
Back Up Process / Digital Business Continuity	2025/07	5	5	-	-	-
Other Audit Activities						
Credits Audit	2025/10	8	8	-	-	-
Student Support Funds	2025/11	8		8	-	-
Management and Planning	2025/01	5	5	-	-	-
Follow-up reviews	N/A	3	-	3	-	-
Audit Needs Assessment	2025/01	1	1	-	-	-
Total		**66**	**60**	**6**	**-**	**-**

* Billing error to be corrected on final fee.

Operational Plan for 2025/26

5.1 We were re-appointed in 2021 as internal auditors to City of Glasgow College ('the College') for the period 1 August 2021 to 31 July 2024 with the option to extend for a further 24 months, subject to performance and at the sole discretion of the College. In June 2024 the College exercised this option, following approval by the Audit and Assurance Committee.

5.2 An extract from the Strategic Plan, in relation to 2025/26, is shown below.

Proposed Allocation of Audit Days

	Category	Priority	Planned 2025/2026 Days
Staffing Issues			
Staff recruitment and retention	Perf	M	5
Fair Work Practices	Gov/Perf	H	5
Financial Issues			
Budgetary control (incl. scenario planning)	Fin	H	5
Commercial Issues			
Outreach (including Lifelong Learning, Community Engagement, ESOL and Princes' Trust)	Fin/Perf	H	5
Organisational Issues			
Business Continuity	Perf	H	5
Environmental Sustainability	Gov/Perf	M	5
Information and IT			
IT network arrangements / cyber security	Perf	H	6
Data protection	Gov	H	5
Other Audit Activities			
Credits Audit	Required		8
Student Support Funds	Required		8
Management and Planning			5
Follow-up reviews			3
Total			**65**

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial

Priority: H – High; M – Medium; L – Low

Henderson Loggie

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