Board of Management

Audit & Assurance Committee

Date of Meeting	26 November 2025
Paper No.	AAC-C
Agenda Item	5.3.1
Subject of Paper	2024/25 Student Activity Data
FOISA Status	Disclosable
Primary Contact	Henderson Loggie
Date of production	18 November 2025
Action	For Discussion

1. Recommendations

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

2. Consultation

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

3. Key Insights

3.1. The Internal Audit for 2024/25 Student Activity Data has identified two Priority 3 recommendations from the fieldwork, which have management responses.

4. Impact and Implications

4.1. Internal Audit provides an objective insight into the efficiency of operations, evaluation of risks, and organisational controls.

Appendix 1: Internal Audit Report – 2024/25 Student Activity Data.

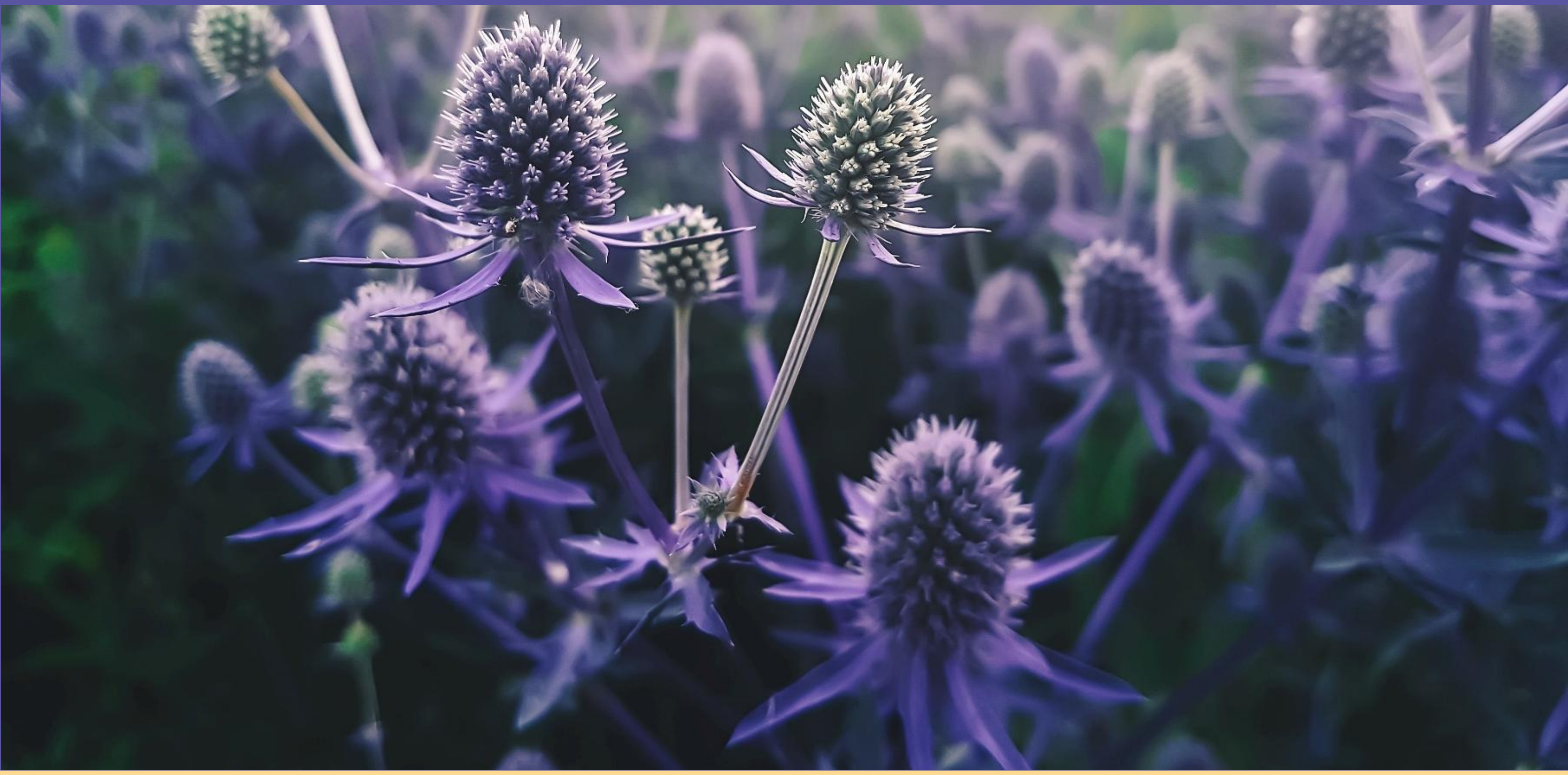
City of Glasgow College

2024/25 Student Activity Data

Internal Audit report No: 2025/10

Draft issued: 9 October 2025

Final issued: 10 October 2025



Henderson Loggie

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Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 13 August 2025, '*FES Return and Audit Guidance 2024-25'* requested submission by City of Glasgow College ('the College') of the FES return for session 2024/25, which includes the Credits data relating to College activity for the academic year 2024/25.

Guidance on completion of the 2024/25 return was issued by the SFC on 26 June 2024.

The Credits Audit Guidance requests that colleges obtain from their auditors their independent opinion on the accuracy of the FES return.

Scope of the Audit

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.

Audit Staffing

An Audit Director with 32 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by a Senior Auditor and Auditor with seven and one years' experience in the sector respectively. A Senior Manager with 20 years' experience in the sector was also involved in the planning and supervision of the audit.

The quality of audit work undertaken by the firm is enhanced through continuous review of procedures and the implementation of individual training programmes designed to address the needs of each team member.

The total number of audit days was 6, split 1 day for the Audit Director, ½ day for the Senior Manager, 4 days for the Senior Auditor and ½ day for the Auditor.

Audit Findings

The points that we would like to bring to your attention have been grouped together under the following headings to aid your consideration of them:

- Introduction
- Systems and Procedures for Compilation of Returns
- Analytical Review

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2.

Audit Findings (continued)

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

Priority 1	Issue subjecting the College 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 College to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Conclusion

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.

A copy of our Audit Certificate is included at Appendix I to this report.

Acknowledgments

We would like to take this opportunity to thank the staff at the College who helped us during our audit review.

Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
2.2.1 – 2.2.3	***Systems and Procedures for Compilation of Returns*** **Allocation of Credits to Courses** **R1** For units accredited by other awarding bodies, the College should ensure that adequate supporting evidence is available for planned learning hours to verify the Credits claim.	**3**	This was an overclaim of 14.5 credits, 0.009% of the credit claim. The credit value of impacted unit has been updated to 0.75 credits to align with 3 SCQF credit points.	Y	Maddy Green	9 October 2025
2.3.1	**Full Time Mode of Attendance** **R2** The College should complete a review of the Mode of Attendance assigned to each course delivered by the College to ensure correct Modes of Attendance are in place and aligned with SFC guidance.	**3**	An additional check of MOA has been added to the rolling data cleansing checklist. We will review the effectiveness of the action after the FES Q2 return.	Y	Maddy Green	28 February 2026

Main Report

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 13 August 2025 sets out, at **Annex C**, the key risk areas in relation to the preparation of the FES return. These are:

- the average Credits claimed for full-time students exceeds levels indicated in the Credit guidance;
- incorrect Credit value is claimed for collaborative provision;
- claims for fee waivers and students with multiple enrolments;
- spanning courses;
- identification of non-fundable activity, both courses and students, including capturing of eligible enrolments and identification and recording of student withdrawals;
- recording of progress for students on open / distance learning programmes;
- identification and counting of infill students; and
- claims for non-accredited work experience / placement.

1.1.2 For academic year 2024/25 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, and obtaining explanations for significant variations by Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; review of prior year recommendations; and the main findings from our audit work. As requested by the guidance, the report also includes a summary of adjusted and unadjusted errors found during the course of the audit.

2. Systems and Procedures for Compilation of Returns

2.1 Introduction

2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.

2.1.2 The following tests were carried out for a sample of 15 courses selected from the UNIT-e system:

a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance.
b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance.
c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance.
d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
e) Checked allocation of Credits to courses is in accordance with the Credits guidance and, where Credits were claimed beyond normal full-time levels, that the claims could be appropriately justified by the College.

2.1.3 For a total of 43 students selected from the above courses the following tests were carried out, where applicable:

a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance.
b) Checked back to signed enrolment forms, or electronic equivalent, for the 2024/25 academic year.
c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled.
d) Checked to student attendance / engagement records and, for withdrawals, checked that the withdrawal date noted on the system was the last date of physical attendance or engagement;
e) For students following courses of open / distance learning vouched to study plan etc. and ensured that required criteria was met; and
f) For students undertaking non-accredited work experience / placement ensured that the Credits value had been calculated in line with the Credits guidance.

2.1.4 The following tests were carried out by reviewing records for all College courses:

a) Compared the overall average Credits per full-time student against the SFC expected average of 17 Credits for full-time Further Education students and 15 Credits for full-time Higher Education students. It was noted that the College was within these values for 2024/25 at 16.6 and 15 Credits respectively;
b) Confirmed that there were no claims for more than one full-time enrolment per student for 2024/25 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established;
c) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses; and
d) Confirmed that Credits for spanning courses were claimed in the correct year.

2.1.5 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students, we sought to confirm that College staff had verified the entitlement to benefit (refer paragraph 2.4 below).

2. Systems and Procedures for Compilation of Returns (continued)

2.1 Introduction (continued)

2.1.6 It was confirmed by the College that no collaborative provision was undertaken during the year for which Credits were claimed, and no such courses were identified during our audit testing. No further work was therefore required in this area.

2.1.7 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.

2.1.8 From our review and testing of the systems and procedures used in the compilation of the returns, we concluded that overall, they were adequate to minimise risk in the areas identified in Annex C of the Credits Audit Guidance and were working satisfactorily as described to us.

2.1.9 The remainder of this section discusses issues identified during our review of the 2024/25 student activity data.

2.2 Allocation of Credits to Courses

2.2.1 The Credit Guidance states that for programmes containing a mix of credits (Scottish Qualifications Authority (SQA) or other awarding body) and other activity, the Credit claim should be based on the total Credits plus the planned learning hours divided by 40 (1 credit = 40 learning hours) for the non-credited units. Planned learning hours should represent a realistic and sensible estimation of the number of hours that students will normally be required to undertake in their programme of learning. Examples of what may be counted as planned learning hours include: Class contact time; Supported study time; Supported learning; Tutorial time; and any additional time which the College requires for delivering the course and / or supporting the student (e.g. assessment time).

2.2.2 One course in our sample, EIS Online Representatives, was made up of eight units under a Trades Union Congress (TUC) Education Programme accredited by the National Open College Network (NOCN). Six units were valued by the College at 0.75 Credits, one valued at 1 Credit, and one valued at 1.5 Credits. The ‘Passport to Progress’ framework document sets out the TUC Education ‘credit’ value, which represents 10 hours of guided learning per ‘credit’. For the unit valued by the College at 1 Credit, we noted that the unit was assigned 30 guided learning hours, being equivalent to 0.75 Credits. This resulted in an overclaim of 0.25 Credits per student enrolled on the course.

2.2.3 There were 17 eligible students on this course, resulting in a 4.25 Credit overclaim. From review and discussion with College management, it was determined that a further five courses contained the affected unit, with a total overclaim of 14.5 Credits which has been adjusted for the final FES.

Recommendation
R1 For units accredited by other awarding bodies, the College should ensure that adequate supporting evidence is available for planned learning hours to verify the Credits claim.

2. Systems and Procedures for Compilation of Returns (continued)

2.3 Full Time Mode of Attendance

2.3.1 The 2024/25 Credits Guidance defines full-time HE / FE courses as undertaking at least 12 / 15 credits. During testing, we performed a high-level review of full-time courses (Mode of Attendance 17) and the Credit claim attached per student. We identified two full-time courses with less than 12 Credits claimed per student. These were HNC Childhood Practice (Evenings) at 9 Credits per student and HN Units Electrical (Infill) at 11 Credits per student. From discussions with College management, it was determined that there was an error in the way that the Mode of Attendance (MoA) had been assigned to these courses, resulting in them being assigned as full-time in error. HNC Childhood Practice (Evenings) was amended to be MoA 9 (Evenings and Weekends) and HN Units Electrical (Infill) was amended to be MoA 8 (Other Part-time Day Programme). There was no impact on the Credits claim.

Recommendation
R2 The College should complete a review of the Mode of Attendance assigned to each course delivered by the College to ensure correct Modes of Attendance are in place and aligned with SFC guidance.

2.4 Fee Waiver

2.4.1 As noted at paragraph 2.1.5 above, we selected for testing a sample of 10 students in receipt of a part-time fee-waiver. It was found that five of the sampled students had been miscoded and were not eligible for the fee waiver assigned under their Source of Finance (SoF).

2.4.2 The College undertook further analysis and concluded that a total of 11 students, including the five identified during sample testing, had been incorrectly coded. In eight instances, the SoF was amended to be SoF 10 (UK Industry and Commerce, to be paid by the students' employer) and in the remaining three instances, the SoF was amended to SoF 26 (Cost borne by college) as these students were enrolled on an ESOL course.

2.4.4 From further discussion, College management noted that a robust process exists to check Source of Finance for each student and further checks will be undertaken to ensure that similar errors do not occur in the future.

3. Analytical Review

3.1 The analytical review by Price Group for the current year, included at Appendix III of this report, showed significant variances in Price Groups 2, 3 and 5. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:

- **Price Group 2** – there has been a significant increase in ESOL provision of approximately 1,200 Credits, accounting for most of the increase in this Price Group;
- **Price Group 3** – a decrease in full-time FE enrolments has resulted in a fall of approximately 3,000 Credits in this Price Group; and
- **Price Group 5** – there has been an exercise to re-code DPG 18 provision, leading to an increase of approximately 1,800 Credits in this Price Group which is partly offset by a decrease in fundable full-time FE enrolments of approximately 700 Credits.

Appendix I – Copy of Audit Certificate

City of Glasgow College
City Campus
190 Cathedral Street
Glasgow
G4 0RF

1 October 2025

To Whom it May Concern

Auditor's Report to the Members of the Board of Management of City of Glasgow College

We have audited the FES return which has been prepared by City of Glasgow College under SFC's Credit Guidance for colleges issued 26 June 2024 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 1 October 2025.

We conducted our audit in accordance with the 2024-25 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

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.

Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

1 October 2025

Date FES returned: 30 September 2025

Appendix II – Summary of Adjusted and Unadjusted Errors

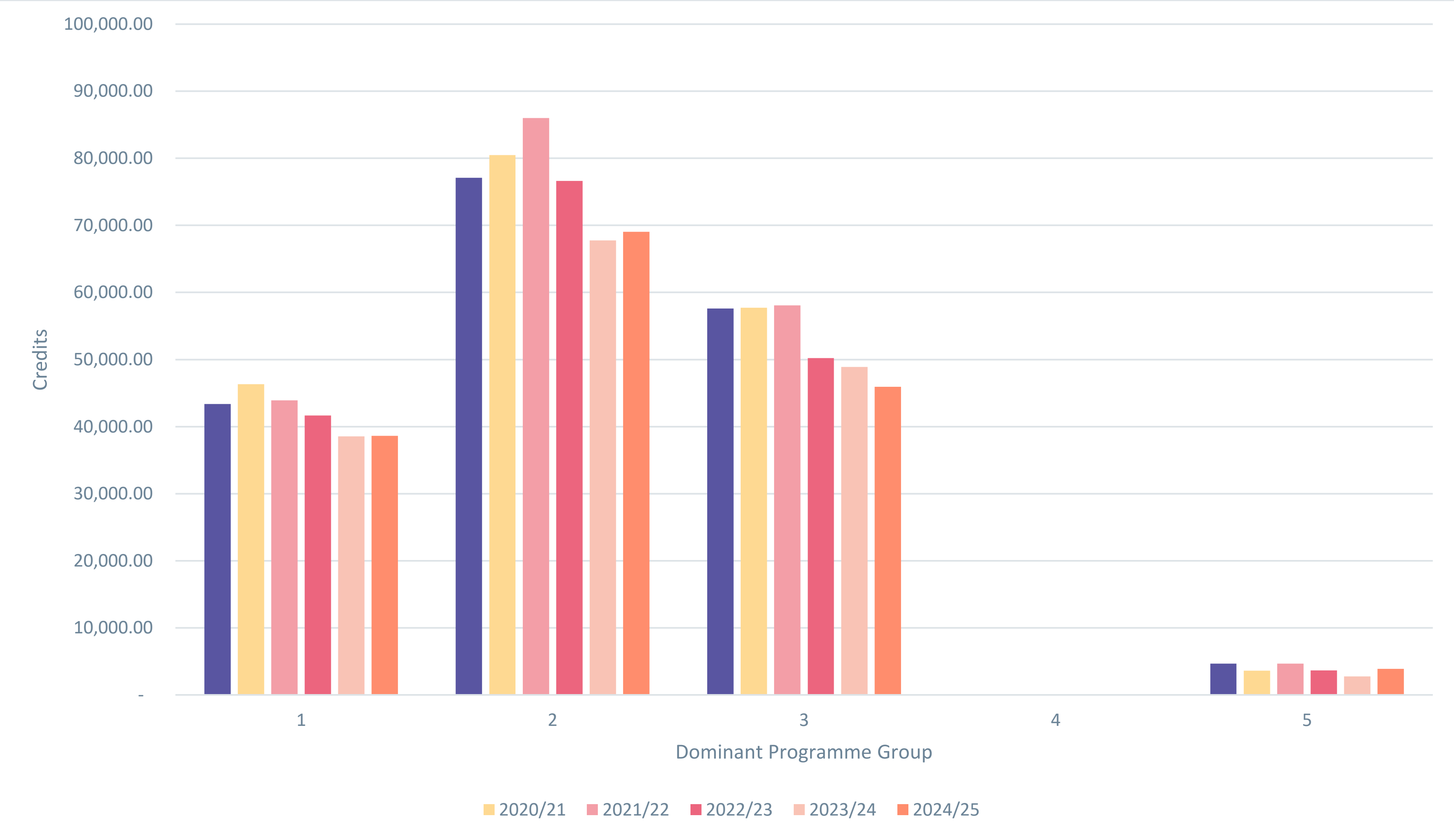
Report Para	Error identified	Adjusted/unadjusted	Approx. Value
2.2.3	Incorrect Credit claim for a unit under a TUC Education Programme accredited by NOCN	Adjusted	-14.5 Credits

Appendix III – Price Group Analytical Review 2023/24 and 2024/25 – Figures

Price Group	2023/2024 Credits		2024/2025 Credits		Variance Credits	Variance %
1	38,543		38,636		93	0.2
2	67,742		69,043		1,301	1.9
3	48,877		45,928		(2,949)	(6.0)
4	-		-		0	0
5	2,754		3.880		1,126	40.9
	157,916		**157,487**		**(429)**	**(0.3)**

College Funded Target 2024/25: **157,800 Credits**

Appendix IV – Price Group Analytical Review 2019/20 to 2024/25 – Graph



Appendix V – Updated Action Plan – Student Activity Data 2023/24

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2025
Systems and Procedures for Compilation of Returns **Allocation of Credits to Courses** **R1** For all College rated units, the College should ensure that adequate supporting evidence is available for planned learning hours to verify the Credits claim.	**3**	Supporting evidence by way of timetables and Scheme of Work are available for college devised units. The exception in this instance was guidance for an HE PT evening course. Guidance is not routinely offered on such courses but targeted. Communication will be issued to faculties to remind Curriculum Head's that all guidance must be timetabled.	Yes	Maddy Green, Associate Director Student MIS	31 October 2024	No further issues noted in testing for 24/25. ***Fully Implemented***

Henderson Loggie

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