Assurance Framework

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Version 3.1
June 2025
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Policy Lead: Associate Director of Governance and Risk
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Assurance Framework

1. Introduction

1.1. This framework has been developed in response to guidance included in the Scottish Government's Audit and Assurance Handbook and an external audit recommendation (External Audit Annual Report 2018-19).

2. Purpose and Aims

2.1. The purpose of this Assurance Framework is to provide support to the Chief Accounting Officer and Board of Management in meeting their leadership duties and corporate governance obligations, with respect to organisational stewardship, and to the management of risks that threaten the delivery of public service delivery objectives.

2.2. The Assurance Framework provides a structure to the evidence underpinning the assessment of the risk and control environment, affirmed in the College's annual Governance Statement included in the Annual Report and Accounts. This evidence is supported by an independent appraisal from the College's internal auditors.

2.3. In developing this framework, reference is made to HM Treasury guidance and associated process overview and mapping examples, and to the Scottish Government's Audit and Assurance Handbook.

2.4. The benefits of improved coordination of assurance are the enhancement of organisational management of performance, efficient and effective operation, and improved reportage and public accountability. HM Treasury summarises the benefits of an effective assurance framework thus:

- Provides timely and reliable information on the effectiveness of the management of major strategic risks and significant control issues;
- Facilitates escalation of risk and control issues requiring visibility and attention by senior management, by providing a cohesive and comprehensive view of assurance across the risk environment;
- Provides an opportunity to identify gaps in assurance needs that are vital to the organisation, and to plug them (including using internal audit) in a timely, efficient and effective manner;
- Can be used to raise organisational understanding of its risk profile, and strengthen accountability and clarity of ownership of controls and assurance thereon, avoiding duplication or overlap;
- Provides critical supporting evidence for the production of the Governance Statement;
- Can clarify, rationalise and consolidate multiple assurance inputs, providing greater oversight of assurance activities for the Board/Audit & Assurance Committee in line with the risk appetite; and
- Facilitates better use of assurance skills and resources.

3. Scope

3.1. The scope of this framework applies to all aspects of College's provision and functions, and those with executive responsibility to the Board of Management for such activity.

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4.   Principles and Concepts

The Assurance Framework

4.1. This is intended to provide a simple reference for the systemic structured approach to performance delivery, management, and reportage, and the management of risk to the achievement of the College's strategic priorities and aims. The framework is owned by the Principal as Accounting Officer, with oversight by the Board of Management (as delegated to the Audit & Assurance Committee).

Three Lines of Defence

4.2. There are different types of assurance each best used in different ways to maximise effectiveness and best results. The model referred to in the Scottish Government Audit and Assurance Handbook and other appropriate guidance, to outline an optimal mix of assurance, is the Three Lines of Defence Model. The model broadly involves the following:

Line 1: Management Assurance from Front Line Operations

4.3. This includes reports from senior managers to the Board and its various committees, including progress reports, updates, and performance reports on operations supporting the advancement of the College's strategic plan. This will include monitoring statistics, reports on routine system controls, risk management action plans, and other management information.

4.4. This comes from those responsible for the delivery of specific objectives, functions, and operations, and provides assurance that performance is being managed, that risks are identified as appropriate and managed, and that objectives towards strategic aims are being achieved. While this type of assurance is not independent, it has the strength of being provided by those who know the business of the College, and the day-to-day challenges and operational planning involved in specific functional areas.

Line 2: Oversight of Management Activity

4.5. This would typically involve approaches to quality control, finance management, performance management and risk management. This is separate from, but not independent of the management chain, and involves processes and systems regularly reviewed by the Board and its committees – and is subject to internal audit review.

4.6. Essentially it is associated with oversight of management activity by the Board and its committees and would include reviews and assessments undertaken to determine whether strategic priorities and policies are being met in line with expectations, via appropriate processes and procedures. For example: purchaser to pay systems, health and safety, data control and information assurance, as well as strategic development and organisational change etc.

4.7. Second line assurance is more objective than first line, as it references set expectations, policy, and/or regulatory considerations.

Line 3: Independent/Objective Assurance

4.8. This third line of assurance relates to independent, objective assurance, with a focus on the programme of work undertaken by internal audit and the College's Compliance Auditor, specifically designed to provide the Accounting Officer with an independent and

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objective opinion on the framework of governance, risk management and control. HM Treasury describes this aspect of internal audit's role as:

> "Internal audit will place reliance upon assurance mechanisms in the first and second lines of defence, where possible, to enable it to direct its resources most effectively, on areas of highest risk or where there are gaps or weaknesses in other assurance arrangements. It may also take assurance from other independent assurance providers operating in the third line, such as those provided by independent regulators, for example."

4.9. This involves the Internal Service appointed by the Board of Management, Education Scotland, Scottish Funding Council/Glasgow Colleges' Regional Board, adherence to applicable codes and regulations, external reviews of effectiveness, various accreditations (e.g. Cyber essentials+, ISO).

4.10. The College's Internal Auditors and the Compliance Auditor operate to professional and ethical standards in carrying out their work, independent of the management line and associated responsibilities. Reports compiled by the Internal Auditors and the Compliance Auditor will be shared with the relevant Board Committee for oversight.

External Audit

4.11. The College's external auditors are deemed to sit outside these three lines of internal assurance, and are appointed by, and report to, the Auditor General for Scotland. The External audit function is thus entirely external to the College with a statutory responsibility for certification audit of the financial statements and governance matters. Nevertheless, it is important that internal audit and external audit work effectively together to the maximum benefit of the organisation and in line with international standards

Assurance Mapping

4.12. The Assurance Framework is mapped against the same framework as the College's Strategic Plan 2021-20, Risk Register and Management Action Plans (MAPs). This achieves the key objective of alignment with strategic priorities, significant risks, key processes and any significant strategic change programmes. Assurance providers are aligned to their position within the Three Lines of Defence model.

4.13. The Audit & Assurance Committee may thereby review the adequacy of controls and assurance in a structured way, with oversight of the layers and interaction of the types and level of assurance provided, linked to strategic aims and to key business systems/processes. Reference would be made to the level of risk appetite associated with each category of risk within the Risk Management Policy. In this way, the sufficiency of available evidence of assurance may be ascertained, in proportion to the risk exposures concerned. The Committee may wish to draw attention to areas where:

- risk is being appropriately managed (no action needed);
- risk is inadequately controlled (action needed to improve control);
- risk is over controlled (resource being wasted which could be diverted to other use); and/or
- there is lack of evidence to support a conclusion. If this concerns areas material to the organisation's operations more assurance work may be needed, subject to an assessment of costs and benefits.

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4.14. The Audit and Assurance Handbook also provides some detailed prompt questions to assist the Committee in ensuring that their review of assurance is comprehensive.

4.15. Assurance Framework: See Appendix 1.

5.   Responsibilities

Board of Management

5.1. The Board of Management is responsible for the College's Governance Statement which is informed by the implementation and review of the assurance framework by the Board's Audit & Assurance Committee.

Executive Leadership Team

5.2. The Executive Leadership Team is responsible for ensuring the implementation of Business Management, Corporate Oversight, and Independent Assurance "Lines of Defence" outlined in the Framework.

Associate Director of Governance and Risk

5.3. The Associate Director of Governance and Risk is responsible for the development and ongoing review of the Assurance Framework.

Compliance Auditor

5.4. The Compliance Auditor assists the ELT and the Board in the identification of any weaknesses or gaps within the provision of assurance and compliance and supports actions to rectify any such weaknesses, including the co-ordination of management actions and those in response to internal/external audit recommendations.

6.   References

6.1. Policy Framework

Associated Policies and Procedures	Title
Policy	Risk Management Policy
Procedure	Risk Management Procedure
Strategy	College Strategic Plan 2021-30

6.2. Other College Policies and Procedures

Policy / Procedure	Title

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6.3. External References

Source	Title
Scottish Government	Audit and Assurance Committee Handbook (2018)
HM Treasury	Assurance Frameworks (2012)
International Federation of Accountants (IFAC)	International Standards on Auditing ISA 610 and 315
Scottish Government; Good Governance Steering Group	Code of Good Governance for Scotland's Colleges (2022)

7. Document Control and Review

Approval Status	Approved
Approved by	Audit & Assurance Committee
Date Approved	21 March 2023
EQIA Status	EQIA Conducted? Yes: ☒ No: ☐
Proposed Review Date	June 2026
Lead Department	Executive Office
Lead Officer(s)	Associate Director of Governance and Risk
Board Committee	Audit & Assurance Committee
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8. Revision Log

Version Date	Section of Document	Description of Revision
Draft 2.0	Draft	Draft version, initially shared with Principal, VPCS, Convener of Audit Committee.
Draft 2.1 February 2020	4.5	Addition of para 4.5 re. proposal for additional internal function following College Secretary meetings with Principal and Convener of Audit Committee.
Draft 2.2 August 2020	Framework	Development of Assurance checklist records
Versions 2.3-4	Framework	Updates to assurance recording
Version 2.5	Framework	Completed assurance checklist for Audit & Assurance Committee November 2020; Approved Feb. 2021
Version 2.6 February 2022	6.1 and 7	Updated references to Strategic Plan and AAC.
	Framework	ELT review of Framework; AAC review.
Version 2.7 February 2023	4.1	Minor changes to expand the abbreviations used.
	4.2	Update to include role of the Compliance Auditor.
	4.4.3	Inclusion of Assurance for Committee name.
	4.5	Section removed.
	Appendix 1	Removed, to be updated and replaced.
	Appendix 2	Brief description added for Compliance Auditor role
Version 3.0 March 2024	All	Transferred Framework to new template.
	Various	"College Secretary" title changed to "Associate Director of Governance and Risk" throughout.
	4.9	Replaced GCRB/SFC acronyms with full titles.
	6.1	References to the Strategic Risk Register, MAPs and guidance removed.
	6.3	Updated version of Code of Good Governance from 2016 to 2022.
	Appendix 2	Section removed and paragraph detailing the role of the Compliance Auditor moved to section 5.
Version 3.1 June 2025	2 and 4	Sections amended for brevity.
	Appendix 1	New Sources of Assurance developed. Amended Assurance Framework tabled for review and approved by the Audit & Assurance Committee.

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