Board of Management

Finance Committee

Date of Meeting	**Wednesday 16 September 2026**
Paper No.	**FC1-I**
Agenda Item	**4.1**
Subject of Paper	**Q4 2025-2026 Non-Compliant Spend Report**
FOISA Status	**Disclosable**
Primary Contact	**Deborah Fagan** **Associate Director, Procurement & Asset Management**
Date of production	**4 September 2026**
Action	**For Noting**

1. Recommendations

1.1. The Committee is asked to note this report and endorse its sharing with SMT.

2. Consultation

2.1. Following the committee, the report will be shared with SMT to ensure Directors are informed of compliance performance, reinforce the importance of continued adherence to public sector procurement regulations and internal procedures, and thank them and their teams for their ongoing support.

2.2. The Procurement Team, budget managers and requisitioners continue to receive training and guidance to remain compliant.

3. Key Insights

3.1. 100% of Q4 spend was compliant with the Procurement Reform (Scotland) Act 2014, Public Contracts (Scotland) Regulations 2015, and the College's Procurement Policy.

3.2. Controls including regular audits, contract management reviews, and use of the ePurchasing system ensure ongoing compliance.

3.3. The table below provides a breakdown of Q4 spend:

Q4 Non-Pay Spend	£	2,435,390	
Less Non Influenceable Spend	£	344,319	
Total spend influenced by Procurement	£	2,091,071	
Regulated Non-Compliant Spend	**£**	**-**	**0.0%**
Non-Regulated Non-Compliant Spend	**£**	**-**	**0.0%**
Contracted Spend	£	1,888,936	90.3%
Spend covered by SSJ*	£	92,782	4.4%
Low Value Spend	£	109,353	5.2%

**Single Source Justification – where non-competitive purchases have been made due to the uniqueness of the purchase (e.g., sole supplier in the marketplace, integration restrictions etc.). All SSJ's were appropriately documented.*

4. Impact and Implications

4.1. Compliant spend ensures the College is protected against funding clawbacks, reputational risk, fraud and scrutiny as well as obtaining best value for money.

4.2. Risk of non-compliance are mitigated through:

- Staff training and policy updates
- Supplier engagement and contract management
- Regular audits and system controls

4.3. Future actions include continued staff training, policy review, and system enhancements to maintain and improve compliance.