Finance Committee

Date of Meeting	26 November 2026
Paper No.	FC2-I
Agenda Item	5.1
Subject of Paper	Q1 Non-Compliant Spend Report 2025-2026
FOISA Status	Disclosable
Primary Contact	Deborah Fagan Associate Director, Procurement & Asset Management
Date of production	18th November 2025
Action	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 main compliance.

3. Key Insights

3.1. All Q1 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. No regulated or non-regulated non-compliant spend was identified, consistent with previous quarters. The table below provides a breakdown of Q1 spend:

Q1 Non-Pay Spend	£	3,349,040	
Less Non Influenceable Spend	£	425,750	
Total spend influenced by Procurement	£	2,923,290	
Regulated Non-Compliant Spend	**£**	**-**	**0.0%**
Non-Regulated Non-Compliant Spend	**£**	**-**	**0.0%**
Contracted Spend	£	2,624,318	89.8%
Spend covered by SSJ*	£	192,245	6.6%
Low Value Spend	£	106,728	3.7%

**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.