

UHI | INVERNESS

Meeting	Audit Committee
Date and time	Tuesday 04 June 2024 at 4.30 p.m.
Location	Virtually – via Microsoft Teams

Governance Officer
30 May 2024

AGENDA

Welcome and Apologies

Declaration of Interests and/or any Statement of Connections or Transparency Statements.

ITEMS FOR DECISION

1. MINUTES

- a.) Minutes of the Meeting held on 14 March 2024
- b.) Confidential Note of the Meeting (CN-01-032024) held on 14 March 2024
- c.) Confidential Note of the Meeting (CN-02-032024) held on 14 March 2024
- d.) Confidential Note of the Meeting (CN-03-032024) held on 14 March 2024

2. a. OUTSTANDING ACTIONS

- b. RECOMMENDATIONS LIST – INTERNAL AUDIT (CONFIDENTIAL)**
- c. FOLLOW UP DRAFT REPORT 2022-23**

3. INTERNAL AUDIT

- a.) Internal Audit – Progress Report 2023-24
- b.) Internal Audit – Terms of Reference - Follow Up Review 2023-24
- c.) Student Support Audit – to follow
- d.) Annual Internal Audit Plan – 2024-25 – to follow

ITEMS FOR DISCUSSION

4. EXTERNAL AUDIT

Updates and Audit plans
Report by Director of Finance and Estates

5. RISK MANAGEMENT (CONFIDENTIAL)

Report by Director of Finance and Estates

- 6. KPI MATRIX**
Report by Operations and Commercial Manager
 - 7. CYBER RISK MITIGATION UPDATE (CONFIDENTIAL)**
Report by ICT Service Manager
 - 8. COMMITTEE EVALUATION**
Report by Governance Officer
-

ITEMS FOR NOTING

- 9. AOCB**
- 10. DATE OF NEXT MEETING – 10 September 2024 at 4.30 p.m.**

If any member wishes to add an item of business to the Agenda, please inform the Chair and the Governance Officer as soon as possible. Additional items of business will be considered for inclusion in the agenda in advance of and at the start of the meeting.

Outstanding Actions from Audit Committee Meetings

Item	Action	Responsibility	Timeline	ACTIONED
21 June 2023				
Risk Register Training	The Director of Corporate Governance, UHI will be asked to provide the Committee with the Risk Register presentation as part of a future creative space session.	GO	February 2024	ONGOING
05 September 2023				
Creative Space Session	The Governance Officer will arrange suitable training around Governance and Transparency for the Board of Management.	GO	February 2024	Completed 16/11/2023
12 March 2024				
Longman Site sold December 2023	Audit Committee will monitor for next two years any future sales of the site.	GO	December 2025	ONGOING



INVERNESS COLLEGE

INTERNAL AUDIT REPORT

FOLLOW UP REVIEW - DRAFT

September 2023/ MARCH 2024



CONTENTS

Executive Summary	3
Recommendation Status	4
Appendices:	
I Staff Interviewed/Consulted	41
II Definitions	42
III Terms of Reference	43

REPORT STATUS

Auditor:	Hishaam Munawaree & Tom O'Hara
Dates work performed:	30 th August 2023 - 4 th March 2024
Draft report issued:	
Final report issued:	

DISTRIBUTION LIST

Ludka Orłowska-Kowal	Governance Manager
Audit Committee	Members

Restrictions of use

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

EXECUTIVE SUMMARY

Scope and Work Undertaken

Background

As part of the provision of continual assurance with regard to internal control arrangements, a review of the degree of implementation of previously agreed Internal Audit recommendations was conducted in August 2023. We have considered the implementation status of all recommendations raised from the Internal Audit work carried out which were due to be implemented at the time of this review.

A total of 42 audit recommendations were followed up. These relate to 14 separate internal audit reports, as shown below:

- Cash Handling (2019/20) (4 recommendations)
- Health and Safety (2019/20) (1 recommendations)
- Workforce Planning (2020/21) (4 recommendations)
- System Upgrade (2020/21) (4 recommendations)
- Cyber Security (2020/21) (1 recommendation)
- Staff Recruitment (2021/22) (6 recommendations)
- Student Application, Enrolment & Induction 2021/22 (1 recommendation)
- Procurement 2021/22 (5 recommendations)
- Student Representation 2021/22 (4 recommendations)
- Financial Planning (2022/23) (2 recommendations)
- Student Support (2022/23) (1 recommendation)
- Complaints Management (2022/23) (6 recommendations)
- Curriculum Planning (2022/23) (1 recommendation)
- Strategic Planning (2022/23) (2 recommendations)

Methodology

Inverness College's Internal Audit recommendation progress reports were reviewed to ascertain Management's assessment of the degree of implementation achieved. Where the report stated that recommendations had been implemented or partially implemented testing was undertaken to verify compliance.

Acknowledgement

We appreciate the assistance provided by the staff involved in the review and would like to thank them for their help and on-going co-operation (see Appendix I for a list of staff consulted during the follow-up review).

EXECUTIVE SUMMARY

Status of recommendations due for implementation as of September 2023/March 2024*


The summary below provides an overview of the status of each recommendation. Of the 38 recommendations due to be implemented, 13 recommendations (34%) have been categorised as fully implemented, 11 (29%) have been categorised as partially implemented, 14 (34%) as not implemented and 1 as superseded (3%). Details of the partially implemented and not implemented recommendations are included on the pages which follow. 4 recommendations are not yet due for implementation.

On this basis, we conclude that Inverness College has made some progress in implementing the recommendations made and we can provide limited assurance that management's resolve to implement previously agreed Internal Audit recommendations is sound. Continued focus is necessary to ensure the remaining outstanding recommendations are implemented in good time. We noted that in September 2023, management have not provided an update for workforce planning, finance system upgrade and procurement recommendations and in March 2024, have not provided an update for staff recruitment.


Audit	Status at September 2023					Total
	Fully Implemented	Partially Implemented	Not Implemented	Superseded	Not yet due for Implementation	
Cash Handling (2019/20)	-	4	-	-	-	4
Workforce Planning (2020/21)	3	1	-	-	-	4
System Upgrade (2020/21)	-	-	4	-	-	4
Cyber Security (2020/21)	-	-	-	1	-	1
Student Application Enrolment & Induction	1	-	-	-	-	1
Procurement	-	4	1	-	-	5
Student Representation	4	-	-	-	-	4
Financial Planning	1	1	-	-	-	2
Student Support	1	-	-	-	-	1
Curriculum Planning	-	-	-	-	1	1
Strategic Planning	-	-	-	-	2	2
	Status at March 2024*					
Health and Safety (2019/20)	1	-	-	-	-	1
Staff Recruitment	-	-	6	-	-	6
Complaints Management	2	1	2	-	1	6
TOTAL	13	11	13	1	4	42

*On management request in 2023, the status of recommendations relating to three audits, namely Health & Safety, Staff Recruitment and Complaints Management were subsequently followed up in March 2024.


RECOMMENDATION STATUS - CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
1	It is our recommendation that Finance staff are reminded of the need to ensure takings sheets are fully completed and signed to evidence that totals have been verified. This should form part of the checks done by the second finance officer who countersigns the banking sheet. A further check could be made by the Finance Team Leader when posting the journal to the finance system.		<u>Original</u> Agreed.	<i>Responsible Officer: Morag Jarvis</i> <i>Implementation Date: Within one calendar month of lockdown ending.</i>
Status at August 2023				
Partially Implemented The college has disclosed that VAT issues are still being addressed. As well as this the Finance Procedures are being updated following the newly merged college. Procurement strategy has been updated but is just awaiting review for approval by the October 2023 Board of Management.				
Management Response - September 2023				
Our Procurement Strategy has been to the F&GP Committee and will go to the October BoM for final approval. The Financial Regulations have been reviewed and are going through our consultation process before they come to Committee and Board for final approval				


RECOMMENDATION STATUS - CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
2	It is our recommendation that the College develops a procedure for monitoring and investigating variances in cash takings. The procedure should detail the variance tolerance level, the arrangements for monitoring variances to highlight any trends, and the remedial action which may be taken to address any identified issues such as re-training or disciplinary action. The existing banking procedures should be updated to include a section which refers to the procedure for monitoring and investigating variances.		<p><u>Original</u> Agreed.</p> <p><u>October 2021</u> Finance Procedures are still under review with the new Shared Finance Team. The Finance Team restructure has been delayed and procedures will be reviewed once the new structure is in place.</p> <p><u>October 2022</u> Commencing mid October 2022</p>	<p>Responsible Officer: Morag Jarvis</p> <p>Implementation Date: Within one calendar month of lockdown ending.</p>
<p>Status at August 2023</p> <p>Partially Implemented</p> <p>The college has disclosed that VAT issues are still being addressed. As well as this the Finance Procedures are being updated following the newly merged college. Procurement strategy has been updated but is just awaiting review for approval by the October 2023 Board of Management.</p>				
<p>Management Response - September 2023</p> <p>Our Procurement Strategy has been to the F&GP Committee and will go to the October BoM for final approval. The Financial Regulations have been reviewed and are going through our consultation process before they come to Committee and Board for final approval</p>				


RECOMMENDATION STATUS - CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
3	It is our recommendation that there is a daily reconciliation completed for each department; showing zero sums if there are no takings and that this is confirmed by the department. We also recommend that the procedures are updated to reflect this arrangement and that the Hair & Beauty department have a safe which will be used to hold cash from evening appointments overnight.		<p><u>Original</u> Agreed.</p> <p><u>October 2021</u> Finance Procedures are still under review with the new Shared Finance Team. The Finance Team restructure has been delayed and procedures will be reviewed once the new structure is in place. Hair & Beauty are only taking Card Payments at present.</p>	<p><i>Responsible Officer: Morag Jarvis</i></p> <p><i>Implementation Date: Within one calendar month of lockdown ending.</i></p>
<p>Status at August 2023</p> <p>Partially Implemented</p> <p>The college has disclosed that VAT issues are still being addressed. As well as this the Finance Procedures are being updated following the newly merged college. Procurement strategy has been updated but is just awaiting review for approval by the October 2023 Board of Management.</p>				
<p>Management Response - September 2023</p> <p>Our Procurement Strategy has been to the F&GP Committee and will go to the October BoM for final approval. The Financial Regulations have been reviewed and are going through our consultation process before they come to Committee and Board for final approval</p>				

RECOMMENDATION STATUS - CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
4	<p>We recommend that the Banking Process and Procedures document is updated to include the following areas:</p> <ul style="list-style-type: none"> - Which members of staff may operate the till in each department and what the training arrangements are for till operators; and - The procedure for maintaining a float including the arrangements for picking up, counting, storing and dropping off the float. 		<p><u>Original</u> Agreed.</p> <p><u>October 2021</u> Finance Procedures are still under review with the new Shared Finance Team. The Finance Team restructure has been delayed and procedures will be reviewed once the new structure is in place.</p> <p><u>October 2022</u> Finance procedures to be reviewed by Team Leader by end of November 2022.</p>	<p><i>Responsible Officer: Morag Jarvis</i></p> <p><i>Implementation Date: Within one calendar month of lockdown ending.</i></p>
Status at August 2023				
<p>Partially Implemented</p> <p>The college has disclosed that VAT issues are still being addressed. As well as this the Finance Procedures are being updated following the newly merged college. Procurement strategy has been updated but is just awaiting review for approval by the October 2023 Board of Management.</p>				
Management Response - September 2023				
<p>Our Procurement Strategy has been to the F&GP Committee and will go to the October BoM for final approval. The Financial Regulations have been reviewed and are going through our consultation process before they come to Committee and Board for final approval</p>				

RECOMMENDATION STATUS - WORKFORCE PLANNING 2020/21

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
5	We recommend identifying critical roles and preparing a documented succession plan.		<p><u>Original</u></p> <p>Whilst we do not necessarily have a 'list' of critical roles - I must re-iterate some of the comments made:</p> <ul style="list-style-type: none"> • We review our staffing in line with our annual curriculum plan and set our annual staffing budget accordingly. Anticipating future skill need / development of skill sets to support future curriculum developments. • Managers continually monitor staff numbers to ensure that sufficient resources are attached to each department to ensure curriculum and support service levels can be met. • Skills gaps are filled either through redeployment of staff from other areas of the College or, where necessary, through external recruitment in line with the budget. • A review and approval process has been established to ensure that appointments, both internal and external, are managed in line with available budgets, curriculum and service demand and strategic objectives. • Development opportunities are made available for staff internally in preparation for promoted posts when vacancies become available. Staff have been provided with learning and development support to help them achieve that. For example, through trainee roles/programmes, CMI training for new line managers and those aspiring to become, and secondment opportunities. • Within the Curriculum teams, Programme Co-ordinators roles were created several years ago which allow lecturers to be appointed on a fixed term basis allowing them to gain experience in reviewing quality of programmes and timetable management. 	<p><i>Responsible Officer: HR Manager</i></p> <p><i>Implementation Date: April 2021</i></p>

RECOMMENDATION STATUS - WORKFORCE PLANNING 2020/21

		<ul style="list-style-type: none">• Academic Management/Schools Structure - over the past years we have also implemented a number of workforce structural changes including a transformation of our academic middle management structure and moving our curriculum groupings into wider 'schools' structure. For example, appointments to the Depute Head of School posts were made.• Although recruitment to specialist roles is challenging in the Highlands, the College has implemented a number of initiatives to develop some resilience. Processes are in place which ensure that critical positions are filled to ensure that staff resources are available to meet commitments. Managers continually monitor staff numbers to ensure that sufficient resources are attached to each department to ensure curriculum and support service levels can be met. We continue to use development opportunities to mitigate risk wherever possible. Attraction campaigns are enhanced and reviewed for hard to fill posts.• Variable supply staff are used to address resource gaps in the short term with the pool of variable staff reviewed annually in conjunction with dept mgrs.to ensure that skills are available to meet requirements.• Profiling of staff, in terms of age, qualifications and skills, is performed along with access to pension funds, and known retirements.• A personal skills framework is in place which forms part of every staff member's annual PDR process. <p>A documented succession plan procedure as outlined above will be formalised. <u>October 2022</u></p> <p>The succession planning process has been developed and will be launched within semester 1, after staff have been trained in the process.</p>	
--	--	---	--

RECOMMENDATION STATUS - WORKFORCE PLANNING 2020/21

Status at August 2023


Partially Implemented

The College has advised that its Talent Management Framework has progress with the review and approval of the Staff Recruitment & Selection Procedures in June 2023 and that a talent attraction programme for managers will be the next point of rollout. This recommendation will be fully implemented once the succession planning process has been fully launched.


Management Response - September 2023

None.


RECOMMENDATION STATUS - SYSTEM UPGRADE 2020/21

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
6	<p>We recommend the College prepares a project management framework and that all people responsible for managing projects are trained in the methodology.</p> <p>We recommend the methodology includes and considers the following:</p> <ul style="list-style-type: none"> • Includes templates for Business Cases, project plans, risk registers, monitoring, project evaluation • Outlines expected approval required of key documents • Change management process • Gateway process • Monitoring timelines, costs and risks through the project • Project evaluation and Lessons learned when the project is completed • Risk Management • Scalability, considers requirements for projects of differing sizes 		<p><u>Original</u></p> <p>It has been discussed with the Quality Manager and her manager which is SMT level. It has been agreed that the Quality team will create a Policy and Procedure for Project Management. This will be drafted and be put to the BOM to approve in June 2021.</p> <p><u>October 2021</u> There may be a larger payroll/HR system project to be progressed, in which case some of this paperwork could be worked on in tandem or slightly before.</p> <p><u>October 2022</u> Recommend that this be closed</p>	<p><i>Responsible Officer: SMT still to allocate</i></p> <p><i>Implementation Date: June 2021</i></p>
Status at August 2023				
<p>Not Implemented</p> <p>The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.</p>				
Management Response - September 2023				
<p>A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.</p>				


RECOMMENDATION STATUS - SYSTEM UPGRADE 2020/21

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
7	We recommend as part of the College’s project management methodology, following a projects completion, there is a requirement to evaluate the project. This should include consideration of whether the objectives of the project have been achieved, and whether there are any lessons to be learned or actions to take forward.		<p><u>Original</u></p> <p>Evaluation is that the project has delivered an updated Finance System that works in terms of what it was supposed to deliver in that the Finance Service has an updated ledger and Finance reporting is now being modelled so that the College Finance Service can monitor college finances in a much more coherent way. I consider this complete. As far as the wider issue of evaluation - can be included as part of Policy and Procedures.</p> <p><u>October 2021</u></p> <p>Project is complete and the upgrade is working (the only issues affecting us are arising from the Cyber Incident) and no further action is being considered.</p> <p><u>October 2022</u></p> <p>The response of no further action being undertaken on 31 October 21 was accepted by Committee. If this was not minuted then it can go back to Committee and agree to take off Follow Up.</p>	<p><i>Responsible Officer: Director of Finance (Shared)</i></p> <p><i>Implementation Date: June 2021</i></p>
Status at August 2023				
<p>Not Implemented</p> <p>The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.</p>				
Management Response - September 2023				
<p>A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.</p>				

RECOMMENDATION STATUS - SYSTEM UPGRADE 2020/21

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
8	<p>The College’s Project Management Methodology should outline the expected process to follow when there are changes to a project and the required level of approval for a change. It may be useful to create a Change Form template.</p> <p>Project Managers should ensure Change Forms are completed appropriately when necessary.</p>		<p><u>Original</u></p> <p>I can see this some measure. I don’t consider the delay here a large issue. The main thing is that it delivered in time to process the budget for 2020-21. However bigger projects can often get out of control without clear change parameters. See Quality Review re Procedure and time parameters. This should be combined. We also probably need to progress a Project Register.</p> <p><u>October 2021</u></p> <p>Project is complete and the upgrade is working (the only issues affecting us are arising from the Cyber Incident) and no further action is being considered.</p> <p><u>October 2022</u> Recommend that this be closed</p>	<p><i>Responsible Officer: SMT still to allocate</i></p> <p><i>Implementation Date: June 2021</i></p>
<p>Status at August 2023</p>				
<p>Not Implemented</p> <p>The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.</p>				
<p>Management Response - September 2023</p>				
<p>A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.</p>				

RECOMMENDATION STATUS - SYSTEM UPGRADE 2020/21

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
9	<p>We recommend the College’s project management methodology outlines the requirement for key roles and responsibilities, governance and reporting mechanisms to be documented in project planning documentation.</p> <p>Where there are changes to the project team throughout the project’s implementation, it should be decided and clearly documented who will be taking over their responsibilities</p>		<p><u>Original</u></p> <p>Not accepted per this project - this was a small project. Only if there were problems of the project not being delivered would I advise the Board. I verbally updated the SMT but not recorded dates or anything. The back end of this project was being delivered at the same time budget collation for 2020-21 was taking place. Generally, I have been satisfied with the outcome. This also was being delivered with Finance Recovery and new Finance management. The SMT was dealing with Financial Recovery Plan; a Finance Director resigned; an Interim Finance Director was trying to find her feet; by the time the current Finance Director commenced in May the project was near complete. For larger projects there may be something here, but the reality is that sometimes in organisations other issues take precedence.</p> <p>Project Management Methodology can be combined with the work Quality will be doing on this.</p> <p><u>October 2021</u></p> <p>Project is complete and the upgrade is working (the only issues affecting us are arising from the Cyber incident) and no further action is being considered.</p> <p><u>October 2022</u></p> <p>Recommend that this be closed.</p>	<p><i>Responsible Officer: SMT still to allocate</i></p> <p><i>Implementation Date: June 2021</i></p>

RECOMMENDATION STATUS - SYSTEM UPGRADE 2020/21

Status at August 2023


Not Implemented

The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.


Management Response - September 2023

A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.


RECOMMENDATION STATUS - CYBER SECURITY 2020/21

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
10	<p>We recommend the College documents their policy for expected completion times for medium and low rated vulnerabilities and lowers their target response time to 7 days or lower for critical vulnerabilities.</p> <p>We also recommend IT and management monitor whether vulnerabilities have been addressed within these timescales.</p>		<p><u>Original</u></p> <p>Cyber Essentials certification and processes in place across UHI recommend addressing critical and high risks within 14 days of a patch being made available. We obviously, work to an asap on these so would address these within the 7 days recommended.</p> <p>These timescales are reviewed and escalated by the UHI ICT Security Officer to the Director of LIS as part of his role.</p> <p>There is also monitoring of risks as they are reviewed and reported to the UHI Information Security Group on a weekly basis.</p> <p>In terms of mediums and lows we have a risk-based approach to information security and due to the initial numbers of high and critical NVTs the focus has been on them. We now have a period where there are no critical or highs, or they are appearing in manageable numbers and are now looking at lowering the score threshold and setting time limits for mediums and lows.</p> <p><u>October 2022</u></p> <p>Same as above.</p>	<p>Responsible Officer: <i>Director of LIS, ICT Services manager</i></p> <p>Implementation Date: <i>December 2021</i></p>
Status at August 2023				
<p>Superseded</p> <p>The college has advised that the practical application is to respond as soon as possible. Any updates to the policy would need to be implemented UHI wide and is therefore out with the College's direct control</p>				

RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
11	<p>We recommend that recruiting managers are reminded to complete Shortlisting Forms and return completed Forms to HR.</p> <p>The Staff Recruitment & Selection Procedure should be updated to reflect that the shortlisting panel should return the completed shortlisting forms to HR.</p>		<p><u>Original</u></p> <p>As noted, there is a range of guidance available to recruiting managers on all aspects of the recruitment processes, which includes an extensive set of guidance for managers and interview guidance and assessment templates as well as a recruitment process chart outlining who is responsible for completion of each key stage. This is made available on the HR SharePoint site. The HR team continue to support recruiting managers on all aspects of the process.</p> <p>Management proposes that links to these guidance documents are added to the Staff Recruitment & Selection Procedure.</p> <p><u>October 2022</u></p> <p>This recommendation will be fully implemented when Procedure has been approved and published. To be presented to PPRP in November 2022.</p>	<p>Responsible Officer: HR Manager</p> <p>Implementation Date: Staff Recruitment & Selection Procedure to be updated by 30 June 2022.</p> <p>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</p>
<p>Status at March 2024</p> <p>Not Implemented</p> <p>No update provided has been provided to Internal Audit as of the 4th of March 2024.</p>				
<p>Management Response</p>				

RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
12	<p>We recommend management require all interview panel members to complete and return an Interview Panel Questions Form following interview assessments. Completed forms should be returned as early as possible from the date interviews were held.</p> <p>We recommend the Staff Recruitment and Selection Procedure is updated to reflect when the Interview Panel Question Scoring Form is required to be completed and returned to HR.</p>		<p><u>Original</u></p> <p>As noted, there is a range of guidance available to recruiting managers on all aspects of the recruitment processes, which includes an extensive set of guidance for managers and interview guidance and assessment templates. This is made available on the HR SharePoint site. The HR team continue to support recruiting managers on all aspects of the process.</p> <p>Management proposes that links to these guidance documents are added to the Staff Recruitment & Selection Procedure.</p> <p>In addition, HR commit to a completion check of the relevant interview forms and marking, and reject/return these to the recruiting manager if not fully completed.</p> <p><u>October 2022</u></p> <p>This recommendation will be fully implemented when Procedure has been approved and published. To be presented to PPRP in November 2022.</p>	<p><i>Responsible Officer: HR Manager</i></p> <p><i>Implementation Date: Staff Recruitment & Selection Procedure to be updated by 30 June 2022.</i></p> <p><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></p>


Status at March 2024

Not Implemented

No update provided has been provided to Internal Audit as of the 4th of March 2024.

Management Response

RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
13	<p>We recommend employment contracts are signed and dated by both the College and the employee at the earliest possible opportunity following verbal acceptance of an offer of employment.</p> <p>The original and copies of signed employment contracts should be retained securely and should also be available digitally.</p>		<p><u>Original</u></p> <p>Following verbal acceptance of an offer of employment, writing confirmation of a conditional offer of employment (including a provisional start date) is issued. Upon completion of all satisfactory pre-employment checks, the conditional offer and start date are confirmed and the employment contracts are signed and dated by both the College and the employee at the earliest possible opportunity.</p> <p>In the event that not all pre-employment checks are completed prior to the provisional date, a risk assessment will be undertaken and if it is recommended to proceed with the provisional start date, the contract of employment will still be issued, conditionally as above. Upon completion of all satisfactory pre-employment checks, a letter will be issued to confirm.</p> <p>As a consequence of remote working, all copies of signed employment contracts are retained securely digitally. Hard copies are not held.</p> <p>The risk assessment provision is to be included within the Staff Recruitment & Selection Procedure.</p> <p><u>October 2022</u></p> <p>This recommendation will be fully implemented when Procedure has been approved and published. To be presented to PPRP in November 2022.</p>	<p><i>Responsible Officer: HR Manager and HR Business Partners</i></p> <p><i>Implementation Date: Staff Recruitment & Selection Procedure to be updated by 30 June 2022.</i></p> <p><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></p>

RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22


Status at March 2024

Not Implemented

No update provided has been provided to Internal Audit as of the 4th of March 2024.

Management Response

RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
14	<p>We recommend regular training sessions are provided to all staff who may be involved in the hiring process, and that anti-bias training is included as part of these sessions. Staff should be required to attend refresher staff recruitment training sessions every three years, or sooner if there are changes to policy.</p> <p>We also recommend that training attendance is recorded and monitored on an ongoing basis.</p>		<p>Our new on-line recruitment system (I-Recruit) is now in place. I-Recruit is a recruitment management system that has provided a new improved service for candidates and recruiting managers. Due to the COVID-19 pandemic, the HR team have continued to support recruiting managers on all aspects of the process. Due the College's Financial Recovery Plan, HR phased in the system and processes, as vacancies arose.</p> <p>As noted, there is a range of guidance available to recruiting managers on all aspects of the recruitment processes, which includes an extensive set of guidance for managers and interview guidance and assessment templates. This is made available on the HR SharePoint site. The the HR team continue to support recruiting managers on all aspects of the process.</p> <p>The HR Manager and HR Business Partners have already commenced discussions in regard to the reviewing and revising the HR support provided for line managers which includes tailored training and guidance of key HR policies and procedures, including Staff Recruitment and Selection.</p> <p>Management would therefore agree with the recommendation of regular training sessions are provided to all staff who may be involved in the hiring process.</p>	<p><i>Responsible Officer: HR Manager and HR Business Partners</i></p> <p><i>Implementation Date: Staff Recruitment & Selection Procedure to be updated by 30 June 2022.</i></p> <p><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></p>


Status at March 2024

Not Implemented

No update provided has been provided to Internal Audit as of the 4th of March 2024.

Management Response

RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
15	We recommend new staff do not start until completion of satisfactory pre-employment checks.		<p><u>Original</u></p> <p>Following verbal acceptance of an offer of employment, writing confirmation of a conditional offer of employment (including a provisional start date) is issued. Upon completion of all satisfactory pre-employment checks (including two references, the conditional offer and start date are confirmed and the employment contracts are signed and dated by both the College and the employee at the earliest possible opportunity.</p> <p>In the event that not all pre-employment checks are completed prior to the provisional date, a risk assessment will be undertaken and if it is recommended to proceed with the provisional start date, the contract of employment will still be issued, conditionally as above. Upon completion of all satisfactory pre-employment checks, a letter will be issued to confirm. The risk assessment provision to be included within the Staff Recruitment & Selection Procedure.</p> <p><u>October 2022</u></p> <p>This recommendation will be fully implemented when Procedure has been approved and published. To be presented to PPRP in November 2022.</p>	<p><i>Responsible Officer: HR Manager and HR Business Partners</i></p> <p><i>Implementation Date: Staff Recruitment & Selection Procedure to be updated by 30 June 2022.</i></p> <p><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></p>


Status at March 2024

Not Implemented


No update provided has been provided to Internal Audit as of the 4th of March 2024.

Management Response


RECOMMENDATION STATUS - STAFF RECRUITMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
16	<p>We recommend the Staff Recruitment and Selection procedure is updated:</p> <ul style="list-style-type: none"> to clearly outline who is responsible for completion of each key stage within the recruitment process, including the separate responsibilities of HR and recruiting management. to clearly states the documentation that must be returned to HR by the recruiting manager and shortlisting panel as part of the recruitment process. 		<p><u>Original</u></p> <p>As noted, there is a range of guidance available to recruiting managers on all aspects of the recruitment processes, which includes an extensive set of guidance for managers and interview guidance and assessment templates as well as a recruitment process chart outlining who is responsible for completion of each key stage. This is made available on the HR SharePoint site.</p> <p>Management proposes that links to these guidance documents are added to the Staff Recruitment & Selection Procedure.</p> <p><u>October 2022</u></p> <p>This recommendation will be fully implemented when Procedure has been approved and published. To be presented to PPRP in November 2022.</p>	<p><i>Responsible Officer: HR Manager</i></p> <p><i>Implementation Date: Staff Recruitment & Selection Procedure to be updated by 30 June 2022.</i></p> <p><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></p>
Status at March 2024				
Not Implemented				
No update provided has been provided to Internal Audit as of the 4 th of March 2024.				
Management Response				


RECOMMENDATION STATUS - PROCUREMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
17	<p>We recommend that the College ensures contracts are in place with all key contracts, including those with a total spend of over £50,000.</p> <p>Additionally, we recommend the College ceases to procure legal services from the legal services supplier where there is no contract in place, until it establishes a contract between itself and the provider or uses the other legal services provider where there is a contract in place.</p>		<p><u>Original</u></p> <p>The 7 Suppliers will be investigated and where contracts are required the Procurement Team will add these onto the forward contracting plan.</p> <p>Mini competition exercise is about to be undertaken for the legal service provider.</p>	<p>Responsible Officer: Roddy Ferrier</p> <p>Implementation Date: 31- Oct- 2022</p>
Status at August 2023				
<p>Partially Implemented</p> <p>Internal Audit were advised that the College reviews four year spend reports regularly to ensure that all College contracts are in place with a total spend of over £50,000. Internal Audit have been advised that a legal services draft contract strategy is currently being reviewed and will be tendered in the future. This recommendation will be fully implemented when evidence has been provided to support there is regular review of the four year spend report to identify whether contracts are required and there is a contract in place with the legal services provider.</p>				
Management Response - September 2023				
<p>The four year spend analysis report is being reviewed regularly to ensure that all college contracts are in place with a total spend of over £50,000. The Legal Services Draft Contract Strategy is being reviewed and will be tendered in the future</p>				

RECOMMENDATION STATUS - PROCUREMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
18	We recommend that the College provides the additional training sessions to relevant staff included within its training schedule, such as the contract management, procurement tips and procurement awareness training sessions as soon as practicable, and that the training schedule is updated to record the training that is delivered.		<p><u>Original</u></p> <p>When staff development days resume, we will continue to provide procurement training.</p> <p>We will review the induction process for new starts to ensure they are provided with procurement training.</p>	<p><i>Responsible Officer: Roddy Ferrier</i></p> <p><i>Implementation Date: August 2023</i></p>
<p>Status at August 2023</p> <p>Not Implemented</p> <p>Internal Audit were advised that the College's Financial Regulations are currently being reviewed and will be presented to the Board for final approval. However it is not clear how updating the financial regulations is relevant to delivering training.</p>				
<p>Management Response - September 2023</p> <p>The College Financial Regulations are still going through the College consultation process before going to Committee and Board for final approval</p>				


RECOMMENDATION STATUS - PROCUREMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
19	<p>We recommend that the College review and update the Financial Regulations as soon as it is practicable and are reviewed on a regular basis.</p> <p>We also recommend that the College ensures all policies and procedure documents include an expected review date to align with best practice.</p>		<p><u>Original</u></p> <p>Financial Regulations will be reviewed. (Director of Finance and Audit has reviewed half of the current regulations but look to include as a joint exercise across two colleges).</p>	<p><i>Responsible Officer: Roddy Ferrier</i></p> <p><i>Implementation Date: 31st January 2023</i></p>
Status at August 2023				
<p>Partially Implemented</p> <p>Internal Audit were advised that the College's Financial Regulations are currently being reviewed and will be presented to the Board for final approval. Thereafter, Internal Audit were advised that the financial regulations will be reviewed on an annual basis.</p>				
Management Response - September 2023				
<p>Following the approval of the updated Financial Regulations these will be reviewed annually.</p>				

RECOMMENDATION STATUS - PROCUREMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
20	We recommend that the 2022-25 Procurement Strategy and Procurement Strategy Action Plan is updated as soon as practicable and that it is appropriately approved		<u>Original</u> First Draft of Procurement Strategy ready for review and will be formalised by end of July.	<i>Responsible Officer: Roddy Ferrier</i> <i>Implementation Date: 31st July 2022</i>
Status at August 2023				
Partially Implemented Internal Audit were advised that a revised 2023-27 Procurement Strategy and Action Plan is currently pending approval by the F&GP Committee, EMT and the Board.				
Management Response - September 2023				
The Revised Procurement Strategy 2023-2027 and the Procurement Strategy Action Plan is pending approval by the F&GP Committee, EMT and the Board. This should be completed by 03 October 2023.				

RECOMMENDATION STATUS - PROCUREMENT 2021/22

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
21	We recommend that the College documents who has delegated authority to sign-off contracts as soon as practicable.		<u>Original</u> Financial Regulations will be updated	<i>Responsible Officer: Roddy Ferrier</i> <i>Implementation Date: 31st January 2023</i>

Status at August 2023


Partially Implemented

Internal audit were advised us that the College Financial Regulations have been updated and will incorporate all roles and responsibilities including delegated authority


Management Response - September 2023

The College Financial Regulations have been updated and will incorporate all roles and responsibilities including thresholds and approval levels requiring contract sign offs by the Director of Finance, College Principal or their delegates.

RECOMMENDATION STATUS - FINANCIAL PLANNING 2022/23

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
22	We recommend the Financial Regulations are updated and reviewed on a regular basis.		<p><u>Original</u></p> <p>The key issues facing the Finance Service the last 36 months were improving a) budget and financial preparation, monitoring and reporting; b) improve the speed of year-end accounts and c) improve the input functions. All have improved although the latter still has some further work to be done. Hence other work was less prioritised. However, the Financial Regulations are now a priority. We will be working with the Merged College and Inverness College to produce a set of updated Finance Regulations with a date of 31 July 23 for this.</p>	<p>Responsible Officer: Roddy Ferrier</p> <p>Implementation Date: 31st July 2023</p>
Status at August 2023				
<p>Partially Implemented</p> <p>Internal Audit were advised that the College's Financial Regulations are currently being reviewed and will be presented to the Board for final approval.</p>				
Management Response - September 2023				
The College Financial Regulations are still going through the College consultation process before going to Committee and Board for final approval				

RECOMMENDATION STATUS - COMPLAINTS MANAGEMENT 2022/23

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
23	<p>We recommend that staff are reminded of the importance of consistently applying the complaints handling procedures and that random spot checks are completed on a sample of complaints to ensure that there is sufficient evidence that the procedure has been adhered to. Where timescales or extensions are communicated verbally, a record should be maintained of this.</p> <p>We also recommend that the College considers implementing a Lessons Learned Form which can be completed by complaint investigators to evidence that consideration has been given to lessons learned. Completion of the form should be optional for stage 1 complaints and mandatory for stage 2 complaints.</p>		<p><u>Original</u></p> <p>Following this audit, I agree that we need greater rigour to be implemented in terms of the extension to timescales as at present this is being done verbally and via MS Teams chat which makes it difficult to evidence. Therefore, with immediate effect we will introduce that all extension requests must be via e-mail and stored within the complaints folder. It is worth noting though that I am satisfied that all extensions were authorised, but just not all documented.</p> <p>As discussed at the initial stages of the audit, following a self evaluation meeting that the Quality Team held at the end of February 2023, focussing on complaints, we are introducing a close out meeting for stage 2 complaints where we will discuss actions and lessons learned. These are already on our tracker but will help place greater emphasis on this. It is worth noting that not all complaints will have a lessons learned as not all complaints are upheld/partially upheld and even when they are there may not be a required change to process - it may just have been a genuine mistake due to human error.</p>	<p>Responsible Officer: Natalie Glasgow</p> <p>Implementation Date: 30th June 2023</p>

RECOMMENDATION STATUS - COMPLAINTS MANAGEMENT 2022/23


Status at March 2024

Partially Implemented


The College has advised that all extension requests are to be via email correspondence and stored within the complaint file, a close out meeting has been introduced for all stage 2 complaints which focusses on actions and lessons learned. However, evidence has to be provided to support this.

Management Response

RECOMMENDATION STATUS - COMPLAINTS MANAGEMENT 2022/23

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
24	We recommend that Inverness College include a section on actions taken to improve services in their published quarterly complaints performance reports.		As above, this detail is provided in the reports for EMT and for the Board but not currently published. This will be implemented.	<i>Responsible Officer: Natalie Glasgow</i> <i>Implementation Date: 30th June 2023</i>
Status at August 2023				
Not Implemented The College has advised us that work on this is continuing and is expected to be finalised by 30 th September 2023				
Management Response - September 2023				
None.				

RECOMMENDATION STATUS - COMPLAINTS MANAGEMENT 2022/23





Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
25	We recommend that the College adds a field to their complaints database which identifies the underlying cause of complaints, and that the database is regularly reviewed for common causes.		<p><u>Original</u></p> <p>The tracker currently has a section for lessons learned and improvements/changes made. With the implementation of the close out meetings for Stage 2 complaints these will be discussed there and will place greater emphasis on these.</p> <p>This information is already reported to EMT and the Board and discussed there.</p>	<p><i>Responsible Officer: Natalie Glasgow</i></p> <p><i>Implementation Date: 30th June 2023</i></p>
Status at August 2023				
<p>Not Implemented</p> <p>The Quality Manager confirmed that this is always on the tracker, but the implementation of Stage 2 Close meetings will provide further emphasis to this. However, the screenshots of the complaints database provided to Internal Audit did not include an underlying cause of complaints field, and it appears that the stage 2 close out meeting field is yet to be utilised due to there being no stage 2 complaints recorded for the current year.</p>				
Management Response - September 2023				
None.				




APPENDIX I - STAFF CONSULTED

NAME	JOB TITLE
Lisa Ross	Governance Officer
Ludka Orłowska-Kowal	Governance Officer

BDO LLP appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

APPENDIX II - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN of internal control framework		OPERATIONAL EFFECTIVENESS of internal controls	
	Findings from review	Design Opinion	Findings from review	Effectiveness Opinion
Substantial 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
Moderate 	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
Limited 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
No 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

Recommendation Significance	
High 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
Medium 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
Low 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

APPENDIX III - TERMS OF REFERENCE

BACKGROUND

As part of the 2022/23 Internal Audit plan for Inverness College, we will follow up on previously agreed recommendations made in Internal Audit reports in previous years, and where relevant during the current year.

PURPOSE OF REVIEW

The purpose of this review is to provide assurance to management and the Audit Committee that previous internal audit recommendations have been implemented effectively and within targeted timescales.

KEY RISKS

Based upon the risk assessment undertaken during the development of the internal audit operational plan, through discussions with management, and our collective audit knowledge and understanding the key risk associated with the area under review are:

- Action is not taken to implement recommendations resulting in weaknesses in control and subsequent loss, fraud or error.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

Copyright ©2024 BDO LLP. All rights reserved.

www.bdo.co.uk



Inverness College

Internal audit progress report 2023-24

June 2024



CONTENTS

Executive Summary	2
Performance Against Operational Plan	3

Restrictions of use

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

EXECUTIVE SUMMARY

Introduction

The purpose of this report is to *advise* the Audit Committee of the progress of the Internal Audit Plan for 2023-24. This paper together with progress and assignment updates are discussed with management and the Audit Committee throughout the year. These reports will form the basis of information to support our Annual Internal Audit Report for 2023-24.

Conclusion

The Audit Committee is asked to *note* this report.

PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Proposed Audit	Planned Days	Actual Days	Status
1	March 2024	Risk Management	6	-	Draft report issued 22 April. Awaiting management responses.
2	Jan/Feb 2024	Payroll	7	7	Issued in final.
3	April/May 2024	Professional Development	6	-	Draft report issued 22 May. Awaiting management responses.
4	May 2024	Sustainability	5	-	In progress.
5	-	Financial Governance	On hold		
6	Dec 2023/ Feb 2024	Health & Safety	6	-	Draft report issued 29 April. Awaiting management responses.
7	-	Follow up	3	-	ToR issued, scheduled to start 17 July.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO Member Firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

Copyright ©2024 BDO LLP. All rights reserved.

www.bdo.co.uk



Inverness College

Follow up

TERMS OF REFERENCE - Draft

July 2024

SIGN OFF

ON BEHALF OF BDO LLP

SIGNATURE: Claire Robertson

TITLE: Director

DATE: 13 May 2024

ON BEHALF OF INVERNESS COLLEGE

SIGNATURE:

TITLE:

DATE:



BACKGROUND

BACKGROUND

Internal audit undertake a follow up review once a year to assess whether recommendations have been implemented as they become due.

We will ask management for an update on all recommendations which are due to be implemented. Where recommendations are noted as fully implemented or partially implemented evidence should be provided by the college to support this.

In our report we will outline recommendations that have been implemented and where recommendations have not been implemented by their due date, we will establish a reason for this and obtain a revised implementation date.

This review is used to help in form our annual internal audit opinion.

PURPOSE OF THE REVIEW

The purpose of this review is to provide assurance to management and the Audit Committee that previous internal audit recommendations have been implemented effectively and within target timescales

EXCLUSIONS/LIMITATIONS OF SCOPE

The scope of the review is limited to the areas documented under the scope and approach. All other areas are considered outside of the scope of this review.

Our work is inherently limited by sample testing and therefore will not provide assurance over all processes within the College. We are reliant on the honest representation by staff and timely provision of information as part of this review.

DETAILED SCOPE, RISKS & APPROACH

The table below and on the following pages outlines the areas which will be covered as part of this review, the key inherent risks associated with the areas under review and our high-level approach to test the design and operational effectiveness (where applicable) of the controls in place to mitigate the risks outlined:

SCOPE AREA	KEY RISKS	APPROACH
Follow up	Action is not taken by management to implement recommendations resulting in weaknesses in control, subsequent loss, fraud or error.	We will review management's action taken to implement internal audit recommendations. This will involve the review of recommendations made in the internal audit reports issued during 2022-23 and 2023-24 which are due for implementation, namely Financial Planning, Curriculum planning, Strategic Planning, Staff recruitment, Complaints management, Payroll, Risk management, Health & Safety, Sustainability and Professional Development.

Sample sizes will be determined following the completion of our walkthroughs using our Internal Audit Methodology; for example, if a control is performed daily, we may select a sample of fifteen and if monthly a sample of two to three. Where possible full population testing will be conducted utilising data analytics. See the following page for further information. Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the audit.

KEY CONTACTS, TIMELINE & LOCATION

KEY CONTACTS			
BDO LLP			
Claire Robertson	Head of Digital, Risk and Advisory Services - Scotland	Head of Internal Audit	T: 07583237579 E: claire.robertson@bdo.co.uk
Sowmya Menon	Internal Audit Manager	Engagement lead	T: 7436050151 E: sowmya.x.menon@bdo.co.uk
Deepasri Selvam	Auditor	Auditor	deepasri.selvam@bdo.co.uk
Inverness College			
Niall McArthur	Director of Finance & Estates	Key contact	E: Niall.McArthur.ic@uhi.ac.uk
Ludka Orłowska-Kowal	Governance Officer		E: ludwika.orłowska-kowal.ic@uhi.ac.uk

The staff listed above will be contacted during the fieldwork to assist in completion of the assignment. All these staff will be contacted prior to fieldwork to agree the timing of our visit and should be issued with a copy of this terms of reference. It is important that staff involved with the assignment are notified. To assist us in planning the logistics of the assignment, including provision of documents and meeting organisation the above audit coordinator has been nominated.

PLANNED TIMELINE	
AUDIT ACTIVITY	DATE
TERMS OF REFERENCE AGREED	TBC
DOCUMENTATION REQUEST DEADLINE	03/07/2024
FIELDWORK COMMENCEMENT	17/07/2024
END OF FIELDWORK	19/07/2024
ISSUE OF THE DRAFT REPORT	01/08/2024
RECEIPT OF MANAGEMENT RESPONSES	08/08/2024
ISSUE OF FINAL REPORT	15/08/2024
AUDIT COMMITTEE DATE	TBC

By accepting this Terms of Reference document you are agreeing to the timing of this audit

LOCATION

We plan to complete this work remotely as agreed with you. We will use a combination of conference calls, video conferencing facilities and emails. We will endeavour to limit the amount of time required of key colleagues via remote working and aim to perform these meetings on site.

ALLOCATION & FEES

ALLOCATION

This is a 3-day allocation, split as follows:

AREA	DAYS
Planning	0.25
Fieldwork	2
Reviewing and Reporting	0.75

FEES

ACTIVITY	DAYS	RATE (£)	COST (£)
Total Estimated Cost of Review	3	£500	£1,500

BUDGET & ASSUMPTIONS

We will charge fees for this assignment in line with our agreed Engagement Letter, including any subsequent changes agreed with you. Our fees for this engagement are set at £1,500 (excluding VAT), this includes planning, delivery, report writing and management review. This fee represents a total of 3 days on a blended day rate of £500. See the table to the left-hand side for a full breakdown of the fees.

The fees are based upon our estimate of the time required to complete the engagement. These costs have been calculated on the assumption that we will receive all information outlined on this page by the dates specified and that we will be granted access to all key personnel.

The allocation outlined to the left-hand side above is based upon our estimate of the time required to complete the engagement outlined within this document. If the scope of work changes, we will communicate with management any predicted over-or-underspend, before invoicing. In addition, we assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit day allocation may not be accurate.

TIMING CHANGES AND CANCELLATION

In accepting this Terms of Reference document, you are agreeing to the timing of this audit specified in this document. We will make every effort to accommodate timing changes or cancellation of the audit however any changes within 3 weeks of the start of the fieldwork may result in fees being charged in respect of the audit. Changes with more than 3 weeks' notice will be accommodated at no extra charge.

ACCESS TO INFORMATION & COLLEAGUES

Any unreasonable delay in gaining access to required information or key colleagues will place audit timings at risk and may result in additional fees to you. Any such charges would be notified to you and agreed at the time the issue is identified.

APPENDIX A: DOCUMENTATION REQUEST

Outlined below and on the following page is an initial information request relating to this audit. Timely receipt of this information is critical to ensure that the objectives of the audit are met and that the work is completed on time. We have provided an overview of what we require from you. If you can please ensure to present the requested documentation by 3 July 2024 that would be most appreciated. We have tried to be specific wherever possible; however, please do contact us as soon as possible if you are unsure about any of the information required. Please note that this is an initial request and is not exhaustive - further information requiring your attention (including meetings) will be required at the time of our fieldwork.

INITIAL DOCUMENTATION REQUEST LIST	SCOPE AREA
Completed follow up tracker	Where recommendations are partially implemented or fully implemented evidence has to be provided to support this

FOR MORE INFORMATION:

CLAIRE ROBERTSON, DIRECTOR

+44 (0)7583237579

Claire.robertson@bdo.co.uk

Freedom of Information (FOIA)

In the event you are required to disclose any information contained in this report by virtue of the Freedom of Information Act 2000 (“the Act”), you must notify BDO LLP promptly prior to any disclosure. You agree to pay due regard to any representations which BDO LLP makes in connection with such disclosure, and you shall apply any relevant exemptions which may exist under the Act. If, following consultation with BDO LLP, you disclose this report in whole or in part, you shall ensure that any disclaimer which BDO LLP has included, or may subsequently wish to include, is reproduced in full in any copies.

BDO LLP, a UK limited liability partnership registered in England and Wales under number OC305127, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. A list of members' names is open to inspection at our registered office, 55 Baker Street, London W1U 7EU. BDO LLP is authorised and regulated by the Financial Conduct Authority to conduct investment business.

BDO is the brand name of the BDO network and for each of the BDO member firms.

BDO Northern Ireland, a partnership formed in and under the laws of Northern Ireland, is licensed to operate within the international BDO network of independent member firms.

Copyright © 2024 BDO LLP. All rights reserved. Published in the UK.

www.bdo.co.uk

The background of the slide features a photograph of a dark blue graduation cap with a red tassel, resting on a blue book. In front of the book is a rolled-up white diploma tied with a red ribbon. The scene is set on a dark wooden surface. A semi-transparent blue diagonal shape is overlaid on the bottom left of the image.

INVERNESS COLLEGE

INTERNAL AUDIT PLAN
2024-2025 - DRAFT

MACH 2024

IDEAS | PEOPLE | TRUST



INTERNAL AUDIT PLAN - 2024-2025

INTERNAL AUDIT SCHEDULE - 2024-2025

The chart below sets out the proposed delivery schedule for the 2024-2025 Internal Audit plan.

REF	INTERNAL AUDIT	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL	AC DATE
IC/FY24/01	Fraud strategy		■	■										
IC/FY24/02	Core Financial Controls				■	■								
IC/FY24/03	Staff Wellbeing					■	■	■						
IC/FY24/04	Cyber Review								■	■				
IC/FY24/05	Incidence management										■	■		
IC/FY24/06	Follow Up												■	

INTERNAL AUDIT STRATEGY - 2024-2027

The chart below sets out the proposed delivery schedule for the 2024-2027 Internal Strategy.

ASSURANCE THEME	INTERNAL AUDIT	RISK REGISTER	2024-25	2025-26	2026-27
Governance, Risk & Finance	Risk Management				
	Fraud strategy				
	Financial Planning	13			
	Strategic Planning				
	Core financial controls				
	Payroll				
Operations	Staff Recruitment	5			
	Student Support	7			
	Staff Welfare				
	Student Recruitment	10			
	Curriculum Planning	8			
	Freedom of information				
Compliance & Resilience	Cyber Security	6			
	Data Protection	5			
	Incidence management				
	Business continuity planning				
	Follow Up				

Audit Committee

Subject/Title:	External Audit Update
Author:	Niall McArthur – Director of Finance & Estates
Meeting:	Audit Committee
Meeting Date:	4 June 2024
Date Paper prepared:	29 May 2024
Brief Summary of the paper:	To provide the audit committee with an update on the progress of the external audit of the UHI Inverness financial statements for the year-ended 31 July 2023, which is being carried out by Deloitte.
Action requested: [Approval, recommendation, discussion, noting]	Discussion

Link to Strategy: Please highlight how the paper links to, or assists with:: <input type="checkbox"/> compliance <input type="checkbox"/> partnership services <input type="checkbox"/> risk management <input type="checkbox"/> strategic plan <input type="checkbox"/> new opportunity/change	Risk Management Strategic Plan		
Resource implications:	No If yes, please specify:		
Risk implications:	Yes If yes, please specify: Financial Operational		
Equality and Diversity implications:	N/A		
Student Experience Impact:	None		
Consultation: [staff, students, UHI & Partners, External] and provide detail	None		
Status – [Confidential/Non confidential]	Non-Confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should not be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (s33)		Its disclosure would constitute a breach of confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

Further guidance on application of the exclusions from Freedom of Information legislation is available via

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp> and

http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

Recommendation

For committee members to discuss the report.

Purpose of report

To provide committee members with an update on the external audit of the college accounts by Deloitte for the year-ended 31 July 2023. The initial report to the Audit Committee is noted below for information.

External Audit of UHI Inverness Accounts to 31 July 2023

The new external auditors for UHI Inverness, Deloitte, presented their external audit plan for the audit of the 2022/23 financial statements at the Audit Committee on 5 September 2023. The plan set out the delivery timeline for the audit, with the final audit report to be presented to committee and Board prior to submission to the SFC by the deadline of 31 December 2023.

At the time of writing this report, the external audit has not yet been completed by Deloitte, with the revised date for completion now being the end of March 2024. This is the third time a revised date has been put in place for the completion of the external audit by Deloitte, with the previous deadlines not being met for a variety of reasons, none of which are due to the college.

The SFC deadline for completing the external audit of the financial statements of the college and the submission of the financial statements and final audit report is 31 December 2023 and so this key deadline has not been met. The college did inform SFC that this would be the case and that it was Deloitte who were causing the delays.

In terms of the 2023/24 external audit of the college financial statements, due to the delay in the 2022/23 external audit, discussions will begin on the 2023/24 audit plan as soon as the external audit for 2022/23 ends, which will be in April 2024. The document is the draft external audit plan for 2023/24 and should be presented to the Audit Committee at its next meeting, which is on 4 June 2024.

Update on the External Audit of UHI Inverness Accounts to 31 July 2023

Since the above report was presented to the Audit Committee in March 2024, there have been further discussions with Deloitte, Audit Scotland and OSCR, and the details are noted below:

Deloitte

The financial statements are almost complete, however further work is required to take place by Deloitte on the triennial pension valuation of the LGPS through Highland Council. This is due to the triennial valuation being produced in March 2024 and so Deloitte have had to include it in their audit work. As far as we are aware, there are no other matters to be resolved and so once this has been completed, the accounts can then be signed off. However, at present, we are not sure when this will be, with Deloitte not providing a planned completion and sign off date until this work is completed.

In terms of the 2023/24, Deloitte have confirmed that they are not going to be performing any of our planning work for the 2023/24 audit until the 2022/23 audit is concluded. Once that is completed, they will then move onto planning the 2024/25 external audit, and will issue a audit plan most likely to the September 2024 committee.

Audit Scotland

Audit Scotland contacted the college in April 2024 regarding the letter of complaint they received from Vicki Nairn, Vice-Principal of the University of the Highlands and Islands, writing on behalf of the five UHI colleges. The complaint is primarily about the continuing delay to completing the audit of the five colleges' 2022/23 accounts.

In the email from Audit Scotland, they said that they would initially meet with Deloitte and then meet with the college in May 2024. Following their meeting with Deloitte, Audit Scotland sent an email to the college which set out the reasons for Deloitte requesting additional fees for our audit, which are noted below:

- Significant adjustment to the valuation of assets for sale following a sale post-year end
- Triennial valuation
- Lack of delivery and poor quality of deliverables

The college has not received any request from Deloitte for additional fees at the time of writing this report.

The college subsequently met with UHI EO and Audit Scotland, where this issue was discussed, as well as the delays to the audits of the other UHI colleges. At this meeting, Audit Scotland were asked to request completion dates for all five UHI colleges from Deloitte.

OSCR

The college has written to OSCR to inform them of the delay in completion of the college accounts and therefore a delay in the college submission, by 30 April 2024, of our annual return. OSCR noted our communication but again stated the following:

- OSCR are unable to grant an extension to the deadline date for the submission of your charity's annual return and accounts. If we receive the charity's annual return and accounts late, we will process them but the annual return submission history on the Register will show the year's submission was received late.

They have also sent another reminder email to the college, which states the following:

"You **must** submit your charity's annual accounts now. The charity's [Scottish Charity Register](#) entry now shows that its accounts are **overdue**. This may impact on your charity's reputation, access to funding and donations.

Charities have specific duties under the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") to maintain financial records, prepare annual accounts and submit them to OSCR on time. It is the responsibility of all the charity trustees to make sure that these requirements are met. The 2005 Act requires you as charity trustees to act with care and diligence when managing the affairs of the charity. Failure to comply with these duties under the 2005 Act is misconduct and OSCR has powers to take action against charity trustees, where appropriate.

What happens if you fail to submit accounts:

Following the introduction of new powers on 1st April 2024, OSCR may give a charity notice of its intention **to remove the charity from the Scottish Charity Register** when:

1. a charity has failed to send a copy of its statement of account to OSCR in pursuance of section 44 of the 2005 Act,
2. the time by which the statement was due to be sent to OSCR has passed,
3. a charity has not responded to communications from OSCR in respect of the failure; and
4. a statement of account has not been prepared, and is not being prepared, under section 45 of the 2005 Act.

If your accounts are not submitted and you do not contact us, a notice of intention to remove the charity from the Scottish Charity Register under section 45A(2) of the 2005 Act may be issued."

Subject/Title:	KPI Report
Meeting and date:	Audit Committee, 4 th June 24
Author:	Martin Whyte, Operations and Commercial Manager
Decision, Discussion or Noting:	Noting / Discussion
Link to Strategic Plan:	Links to all strategic objectives
Cost implications:	Yes / No (<i>delete as applicable</i>) If yes, please specify:
Risk assessment:	Yes / No (<i>delete as applicable</i>) If yes, please specify: Financial: Operational: Organisational:

Recommendation(s)

Note the performance measures year to date as at period 9 April 24.

Measures are updated as at the end of the month therefore at the time of preparation (30th May) period 10 has not completed.

Main body of information

The KPI RAG report for period 9, April 24 accompanies the paper and presents performance for each measure against the target profiled for the period.

Thirty-six measures are in scope year to date.

Twenty-four measures are satisfactory (Green), eleven unsatisfactory (Red), one marginal (Amber), while two measures (GA and Senior Phase enrolments) are being benchmarked this year and have no target.

In-scope measures will be commented on if there is a change to RAG status or a material change in actual/target since the last report to the Board with data as of period 6.

Comments on specific performance measures

HE Active Applications. Serial 1. RAG AMBER 96.5%. HE active applications have increased by 38 since the end of period 8. MIS Manager report will reflect the up-to-date position.

FE Active Applications. Serial 2. RAG GREEN 104.9%. FE applications have increased by 146 since the end of period 8. MIS Manager report will reflect the up-to-date position.

FE Credits. Serial 3. RAG GREEN 103.7%. We have achieved our SFC Credits threshold. The MIS Manager report will reflect the up-to-date position.

Apprenticeship starts (contract year). Serial 4. RAG RED 94.4%. One new start recorded in April. New SDS contract year has commenced, and 2024-25 contract performance measures will come into play.

Apprenticeship Income (excluding T&A). Serial 6. RAG RED 88.2%. £136k added in April 24 from claims submitted, however as noted previously, SDS contract funding had 'run out' before the end of the contract and income claims were to be held back. New contract year in place, therefore income will resume as reviews and qualifications are achieved.

HE PPF FTE. Serial 11. RAG RED 88%. 1,248 FTE against target 1,418. Small increase in FTE in April as short term HE course(s) were loaded. Not expecting a material change in these numbers. More recent data is available from the MIS Manager's report.

Research Income Less Expenditure. Serial 12. RAG RED 69.2%. The actual net position as at the end of April is within the year end objective of maximum £150k deficit, however it is known that approximately 75% of income received for a contract will be deferred to subsequent financial years.

Modern Apprenticeship successful outcomes. Serial 32. 67.3% performance for period 4. YTD position is 67.8% which is 104% of the benchmark. Positive outcomes continue.

Sickness Levels. Serial 40. RAG RED 117.4%. 3.17% is an improvement on the previous quarter (3.4%) but still higher than desired. Head of HR report will provide further details.

PRD Completion – full or review. Serial 44. RAG RED 73.8%. 37% completion against 50% objective YTD. HR and EMT have reminded managers of importance of completing PRDs in a timely manner and uploading records to CIPHR. Head of HR will provide a detailed report in their paper to HR committee.

% of Staff Completed Mandatory IHASCO Trg. Serial 49. RAG GREEN 100.8%. Measure has been achieved for the first time this YTD. Percentage is 80.7%, so improvement is still possible. However, good to see progress.

CO2 Emissions on Utilities. Serial 60. RAG RED 116.3%. 74 tonnes over expectation YTD which is an improvement of 12 tonnes (was 86 tonnes) against the previous period. HS&S and Estates will continue to work with GTFM and colleagues to reduce output. HS&S Manager has confirmed that as the measure relates to tCO₂e on utilities, the data covers all of Scope 2 emissions and the majority of our Scope 1 emissions.

The information is accessible to all department managers and board members via SharePoint at: IN Management Information > Documents > KPI Matrix

Performance Measures

AY: 2023-2024

Performance Measures- EMT & Board of Management

Measures - Linked to Profile and Actual sheets

AY Start	01 Aug 2023
Today	30 May 2024
Period Month	April
No.Periods YTD	9

Key:	B = Not yet in scope
	R = Not Achieved
	A = Partially Achieved
	G = Achieved

Measure		Measurement Frequency	2022/23 Actual	2023/24 Target	YTD Profile	YTD ACTUAL	YTD ACTUAL v PROFILE RAG
1	HE Active applications (next AY - Measure from Dec - Jul)	Monthly	1334	1,500.0	1,400	1,351	96.5%
2	FE Active applications (next AY - Measure from Dec - Jul)	Monthly	2049	2,300.0	2000	2,097	104.9%
3	FE Credits	Monthly	30569	26,657	25,500	26,450	103.7%
4	Apprenticeship starts (contract year)	Monthly	385	280	250	236	94.4%
5	Apprentices in Learning (average in year)	Monthly	651	650	650	669	103.0%
6	Apprenticeship Income (excluding T&A)	Monthly	£1,248,012	£1,348,050	£1,024,670	£903,989	88.2%
7	FWDF Income	2 monthly	£294,495	£150,000	£150,000	£317,153	211.4%
8	Commercial Short Course Income	Monthly	£137,191	£129,996	£97,497	£114,164	117.1%
9	HE enrolments (head count)	Monthly	1,986	1,986	1,986	1,997	100.6%
10	HE enrolments (year one starts)	Annual	523	670	670	697	104.0%
11	HE PPF FTE (from Oct)	Monthly	1,251.8	1,418.0	1,418.0	1,248.0	88.0%
12	Research - Income less expenditure	Biannual	£195,223	£150,000	£150,000	£103,725	-69.2%
13	GA Programmes - New Enrolments (confirm monitoring period) (23/24 benchmark yr)	Monthly				92.0	
14	Senior Phase Enrolments (23/24 benchmark yr)	Annual				667.0	
18	Early Satisfaction & Engagement Survey (ESES)	Annual	95.3%	96%	96.0%	96.0%	100.0%
23	ESES % Response Rate	Annual		55%	55.0%	63.3%	115.1%
32	Modern Apprenticeship successful outcomes (contract year)	Monthly	61.0%	65%	65.0%	66.4%	102.1%
33	FE progression to further FE study	Annual	33.8%	35%	35.0%	37.1%	106.0%
34	FE progression to HE - actual	Annual	10.0%	35%	35.0%	30.0%	85.7%
35	Mental Health Support appt (non-emergency) offered for within 3 - 10 working days	Monthly	83.0%	91.7%	91.7%	99%	108.4%
36	Learning Support appt offered for within 6 - 20 working days	Monthly	77.0%	91.7%	91.7%	96%	104.2%
40	Sickness levels	Quarterly	2.80%	2.52%	2.70%	3.17%	117.4%
41	- Short Term	Quarterly				1.62%	
42	- Long Term	Quarterly				1.54%	
43	% Staff turnover	Quarterly	2.37%	3.35%	3.47%	2.55%	73.4%
44	PRD completion - full or review	Quarterly	84%	100%	50%	37%	73.8%
45	Student FTE:Academic Staff Ratio	Annual	22.8	24	24.0	21.7	90.4%
46	Lecturer utilisation % (% of deployable hours)	Annual	85.1%	80.0%	80.0%	79.8%	99.8%
47	Number of workplace injuries	Monthly	26	26	20	134	670.00%
48	Number of RIDDOR reportable accidents and illness	Monthly	1			3	
49	% of staff completed mandatory IHASCO (H&S) Trg	Quarterly	86%	80%	80.0%	80.7%	100.8%
52	Adjusted current ratio	Quarterly		1.7	1.7	2.8	164.7%
55	Cash days in hand	Quarterly		62.0	62.0	88.1	142.1%
58	Analysis of aged debtors > 90 days	Quarterly		50.0%	50.0%	8.1%	16.2%
59	Room Occupancy - Frequency %	Monthly	19.0%	35.0%	34.9%	37.8%	108.4%
60	CO2 Emissions on Utilities (gross) Tonnes	Monthly	553	553	452	526	116.3%
61	% waste sent to landfill	Quarterly	70.0%	15%	15.0%	11.6%	77.0%
62	Estates reactive task completion rate %	Monthly	96%	95%	95%	94.1%	99.1%
63	GTFM % reactive task completion rate	Monthly	93%	92%	92%	93.9%	102.0%
64	Total % of Capital expenditure budget committed (Aug - March)	Monthly	100%	100%	100%	100.0%	100.0%

UHI | INVERNESS

Subject/Title:	Committee & Chair Evaluation
Author: [Name and Job title]	Ludka Orłowska-Kowal Governance Officer
Meeting:	Audit Committee
Meeting Date:	04 June 2024
Date Paper prepared:	30 May 2024
Brief Summary of the paper:	Annual Audit Committee and Chair Evaluation Exercise
Action requested: [Approval, recommendation, discussion, noting]	The Committee is requested to individually undertake the Committee and Chair Evaluation Exercises which be made available to them via JISC Survey from beginning of July 2024.
Link to Strategy: Please highlight how the paper links to, or assists with:: <ul style="list-style-type: none"> • compliance • partnership services • risk management • strategic plan • new opportunity/change 	The Code of Good Governance for Scotland's Colleges establishes standards of good governance practice for all boards and provides the essential foundations for compliance within the legislative framework. One of the five principles around which the code has been developed is effectiveness. Paragraph D24 states that "The board must agree a process for evaluating the effectiveness of the board chair and the committee chairs"
Resource implications:	
Risk implications:	Yes/No Operational: required for the proper Governance of the College
Equality and Diversity implications:	N/A
Consultation: [staff, students, UHI & Partners, External] and provide detail	

Status – [Confidential/Non confidential]	Non-Confidential		
Freedom of Information Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should not be included within “open” business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

Further guidance on application of the exclusions from Freedom of Information legislation is available via <http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp> and http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

As previously agreed, all future evaluations will be completed individually via an online survey. Members of the Audit Committee will be provided with access to these evaluations via the confidential JISC Survey with emails being sent beginning of July 2024 due to JISC undergoing an upgrade process. Members are requested to complete this process by **5.00 p.m. on Friday 30 August 2024.**

Any actions highlighted as part of these evaluations will be brought to the Board of Management and feedback on the Chair will be discussed as part of the separate Board Member Evaluation Process.