

Meeting	Audit Committee
Date and time	Thursday 14 March 2024 at 16.30 p.m.
Location	Virtually – via Microsoft Teams

Governance Officer  
15 February 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 of Audit Committee held on 05 September 2023
- 2. OUTSTANDING ACTIONS**
- 3. INTERNAL AUDIT**
  - a) Internal Audit Annual Report 2022-23
  - b) Internal Audit Progress Report March 2024
  - c) Internal Audit Follow Up Draft Report 22-23
  - d) Payroll Internal Audit Report Final
- 4. POLICIES FOR APPROVAL**
  - a. Information Security Policy

**ITEMS FOR DISCUSSION**

- 5. EXTERNAL AUDIT**  
Updates and Audit Plans
- 6. EXTERNAL AUDIT (CONFIDENTIAL)**  
Assessment of Performance
- 7. RISK MANAGEMENT (CONFIDENTIAL)**  
Extract from Risk Register
- 8. BUSINESS CONTINUITY (CONFIDENTIAL)**  
Committee Discussion

- 9. LONGMAN VALUED COST REVIEW**  
Verbal Report by Operations and Commercial Manager
  - 10. KPI MATRIX**  
Report by Operations and Commercial Manager
- 

**ITEMS FOR NOTING**

- 11. AOCB**
- 12. DATE OF NEXT MEETING – 04 June 2024 at 16.30 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	Time Line	ACTIONED
<b>21 June 2023</b>				
<b>Annual Internal Audit Plan – 2023-24</b>	BDO to keep the Committee updated via email in respect of SFC updates and FES and EMA audits following the expected SFC response by 08 September 2023	BDO	ASAP	Complete
<b>Risk Register</b>	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 for March 2024	GO	February 2024	Ongoing
<b>05 September 2023</b>				
<b>Creative Space Session</b>	The Governance Officer will arrange suitable training around Governance and Transparency for the Board of Management.	GO	February 2024	Ongoing
<b>Internal Audit – Strategy</b>	The Research and Innovation Sub-Strategy will be taken to the Board of Management on 03 October 2023 for final approval and will then be uploaded onto our website.	GO	October 2023	Complete
<b>KPI Matrix</b>	The Principal to provide, via email, an update in respect of the RIDDOR incident noted within the KPI Matrix.	Principal	September 2023	Complete

Inverness college

# Internal Audit Annual Report 2022-23

February 2024



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## 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

## Background

Our role as internal auditors is to provide an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. Our approach, as set out in BDO's Internal Audit Manual, is to help the organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

## Internal Audit Plan 2022-23

BDO LLP has been appointed as internal auditors to Inverness College to provide the Board (via the Audit Committee) and Management Team with assurance on the adequacy of the following arrangements:

- Strategic Planning
- Financial Planning
- Curriculum Planning
- Student Support
- Complaints Management
- Follow up

Responsibility for these arrangements remains fully with management, who should recognise that internal audit can only provide 'reasonable assurance' and cannot provide any guarantee against material errors, loss or fraud. Our role at Inverness College is also aimed at helping management to improve risk management, governance and internal control, so reducing the effects of any significant risks facing the organisation.

Our risk evaluations and tests are designed to ensure that controls are sound both in design and effective in operation. Our conclusions are based on evidence obtained during the course of our audit work, verification tests and samples selected from the year's transactions to date. However, our conclusions should not be taken to mean that all transactions have been properly authorised and processed or that all elements of systems have been tested.

# Executive Summary

## Audit Approach

We have reviewed the control policies and procedures employed by Inverness College to manage risks in business areas identified by management set out in the 2022-23 Annual Internal Audit Plan approved by the Audit Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation.

Our approach complies with best professional practice, in particular, Public Sector Internal Audit Standards and the Chartered Institute of Internal Auditors' Position Statement on Risk Based Internal Auditing.

We discharge our role, as detailed within the audit planning documents agreed with Inverness College management for each review, by:

- Considering the risks that have been identified by management as being associated with the processes under review
- Reviewing the written policies and procedures and holding discussions with management to identify process controls
- Evaluating the risk management activities and controls established by management to address the risks it is seeking to manage
- Performing walkthrough tests to determine whether the expected risk management activities and controls are in place
- Performing compliance tests (where appropriate) to determine whether the risk management activities and controls are operating as expected.

The assurance statement provided on page 8 of this report is based on historical information and the projection of any information or conclusions contained in our assurance statement to any future periods is subject to the risk that changes may alter its validity.

## Coverage

During 2022-23 BDO LLP has reviewed and evaluated Inverness College's processes in the following areas:

- |   |   |
|---|---|
| <ul style="list-style-type: none"> <li>• Strategic Planning</li> <li>• Financial Planning</li> <li>• Curriculum Planning</li> </ul> | <ul style="list-style-type: none"> <li>• Student Support</li> <li>• Complaints Management</li> <li>• Follow up</li> </ul> |
|---|---|

Due to a change in assurance standards, we were unable to complete reviews of FES, EMA and student support funds as part of the Internal Audit Plan as they now need to be fully independent of the internal audit process and team. We engaged with the funding council to discuss their assurance requirements with an aim to amending the requirement to an agreed upon procedure, which would be more cost effective to perform, however, the funding council guidance, when eventually released later than expected, did not make this change. Therefore, the firm could not complete these reviews cost effectively, and advised the college that our market intelligence suggested a number of firms were completing these reviews at more affordable rates, having taken a different view of the risk posed by the change in assurance standards. The college therefore had these carried out by an alternate provider.

# Executive Summary

## Recommendations

To assist management in addressing our findings, we categorise our recommendations according to their level or priority. The recommendations made in the completed reviews totalled 12.

## Summary of Recommendations (SEE APPENDIX I)



Total number of recommendations: 12

## Reporting mechanisms and practices

Our initial draft reports are sent to the key officer responsible for the area under review in order to gather management responses. In every instance there is an opportunity to discuss the draft report in detail. Therefore, any issues or concerns can be discussed with management before finalisation of the reports.

Our method of operating with the Audit Committee is to agree reports with management and then present and discuss the matters arising at the Audit Committee meetings.

## Management action on our recommendations

Management have reviewed and commented on our reports. For the reports which have been finalised, management have agreed responses. The responses indicate that appropriate steps to implement our recommendations will be put in place.



# Executive Summary

## Relationship with external audit

All our final reports are available to the external auditors through the Audit Committee papers and are available on request. Our files are also available to External Audit should they wish to review working papers in order to place reliance on the work of Internal Audit.

## Follow up

During the year we undertook independent exercises to assess the progress made by Inverness College in implementing internal audit recommendations made in previous years.

Implementation of recommendations is a key determinant of our annual opinion. If recommendations are not implemented on a timely basis then weaknesses in control and governance frameworks will remain in place. Furthermore, an unwillingness or inability to implement recommendations reflects poorly on management's commitment to the maintenance of a robust control environment. There were a total of 42 audit recommendations across 14 internal audit reports as of September 2023. Of the 42 audit recommendations, 38 recommendations were due to be implemented and 4 were not yet due. Of the 38, 11 recommendations (29%) had been categorised as fully implemented, 12 (31%) had been categorised as partially implemented, 14 (37%) as not implemented and 1 as superseded (3%).




The implementation rate is lower than average and renewed focus is necessary to ensure the remaining outstanding recommendations are implemented within a reasonable timeframe.

## Summary of work performed

Details of the completed internal audit reviews have been reported to the Audit Committee throughout the year and have been discussed at length with consideration and scrutiny of management responses and timescales proposed.

For the purpose of this annual report, we set out in the following pages our summary of recommendations and assessment of the design and effectiveness of the risk assurance for each of the audit areas reviewed.

# Review of 2022-23 work

Reports Issued	Overall Report Conclusions - see appendix I				
				Design	Operational Effectiveness
Financial Planning	0	0	2	Substantial	Substantial
Student Support	0	0	1	Substantial	Substantial
Complaints Management	0	2	4	Moderate	Moderate
Strategic Planning	0	1	1	Substantial	Moderate
Curriculum Planning	0	0	1	Substantial	Substantial
Follow Up	n/a	n/a	n/a	n/a	n/a

# ANNUAL STATEMENT OF ASSURANCE

## Report by BDO LLP to Inverness College

As the internal auditors of Inverness College we are required to provide the Board, via the Audit Committee, and the Senior Management Team with a view on the adequacy and effectiveness of Inverness College's risk management, governance and internal control processes.

In giving our view it should be noted that assurance can never be absolute. The internal audit service provides Inverness College with reasonable assurance that there are no major weaknesses in the internal control system for the areas reviewed in 2022-23. The statement of assurance is not a guarantee that all aspects of the internal control system are adequate and effective. The statement of assurance should confirm that, based on the evidence of the audits conducted, there are no signs of material weakness in the framework of control.

In assessing the level of assurance to be given, we have taken into account:

- All internal audit reviews undertaken by BDO LLP during 2022-23;
- Any follow-up action taken in respect of audits from previous periods for these audit areas;
- Whether any significant recommendations have not been accepted by management and the consequent risks;
- The effects of any significant changes in the organisation's objectives or systems;
- The requirements of the Public Sector Internal Audit Standards; and
- Any limitations which may have been placed on the scope of internal audit (no restrictions were placed on our work).

## Conclusion

In our view, based on the reviews undertaken during the period, and in the context of materiality:

- In all the five assurance audits performed, the risk management activities and controls in the areas which we examined were found to be suitably designed to achieve the specific risk management, control and governance arrangements. Based on our verification reviews and sample testing, the risk management, control, value for money and governance arrangements in these five areas were operating with sufficient effectiveness to provide reasonable, but not absolute assurance that the related risk management, control and governance objectives were achieved for the period under review.

# PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Proposed Audit	Planned Days	Actual Days	Status
1	December 2022	Financial Planning	5	4	Completed
2	January 2023	Student support	5	6	Completed
3	March 2023	Complaints Management	5	7	Completed
4	March 2023	Strategic Planning	6	5	Completed
5	April 2023	Curriculum Planning	6	5	Completed
6	September 2023	Follow Up	3	-	Completed





# AUDIT PERFORMANCE




AUDIT	COMPLETION OF FIELDWORK/DEBRIEF MEETING	DRAFT REPORT	FINAL MANAGEMENT RESPONSES	FINAL REPORT
Financial Planning	20 December 2022	6 January 2023	9 January 2023	10 January 2023
Student Support	24 January 2023	10 February 2023	10 February 2023	13 February 2023
Complaints Management	23 March 2023	6 April 2023	13 April 2023	17 April 2023
Strategic Planning	2 August 2023	11 August 2023	28 August 2023	29 August 2023
Curriculum Planning	2 May 2023	26 May 2023	2 August 2023	2 August 2023

On average:

- All reports were issued in draft within 10 working days of completion of our fieldwork and a debrief meeting with management.
- Initial responses were received within 10 working days of the draft report being issued.
- Final reports were issued within 1 working day of final management responses being received.

# APPENDIX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN of internal control framework		OPERATIONAL EFFECTIVENESS of internal controls	
	Findings from review	Design Opinion	Findings from review	Effectiveness Opinion
<b>Substantial</b> 	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.
<b>Moderate</b> 	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.
<b>Limited</b> 	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.
<b>No</b> 	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	
<b>High</b> 	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.
<b>Medium</b> 	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.
<b>Low</b> 	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.

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# Inverness College

Internal audit progress report 2023-24

March 2024





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## Restrictions of use

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# 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
0	Aug 2023/Mar 2024	Follow up 2022-23	3	4	Updated draft issued
1	-	Risk Management	6	-	To be scheduled
2	Jan/Feb 2024	Payroll	7	7	Revised draft issued
3	-	Professional Development	6	-	ToR issued, scheduled to start 11 <sup>th</sup> March
4	-	Sustainability	5	-	ToR issued, scheduled to start 20 <sup>th</sup> May
5	-	Financial Governance	On hold		
6	Dec 2023/ Feb 2024	Health & Safety	6	-	In progress
7	-	Follow up 2023-24	3	-	Not due

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# INVERNESS COLLEGE

## INTERNAL AUDIT REPORT

FOLLOW UP REVIEW - DRAFT

September 2023/ MARCH 2024



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## REPORT STATUS

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

## DISTRIBUTION LIST

Ludka Orłowska-Kowal	Governance Manager
Audit Committee	Members

### Restrictions of use

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# 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
<b>TOTAL</b>	<b>13</b>	<b>11</b>	<b>13</b>	<b>1</b>	<b>4</b>	<b>42</b>


\*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>
<b>Status at August 2023</b>				
<b>Partially Implemented</b> 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.				
<b>Management Response - September 2023</b>				
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><i>Responsible Officer: Morag Jarvis</i></p> <p><i>Implementation Date: Within one calendar month of lockdown ending.</i></p>
<p><b>Status at August 2023</b></p> <p><b>Partially Implemented</b></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><b>Management Response - September 2023</b></p> <p>Our Procurement Strategy has been to the F&amp;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 &amp; 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><b>Status at August 2023</b></p> <p><b>Partially Implemented</b></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><b>Management Response - September 2023</b></p> <p>Our Procurement Strategy has been to the F&amp;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"> <li>- Which members of staff may operate the till in each department and what the training arrangements are for till operators; and</li> <li>- The procedure for maintaining a float including the arrangements for picking up, counting, storing and dropping off the float.</li> </ul>		<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><b>Responsible Officer: Morag Jarvis</b></p> <p><b>Implementation Date: Within one calendar month of lockdown ending.</b></p>
<b>Status at August 2023</b>				
<p><b>Partially Implemented</b></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>				
<b>Management Response - September 2023</b>				
<p>Our Procurement Strategy has been to the F&amp;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"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> </ul>	<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"> <li>• 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.</li> <li>• 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.</li> <li>• 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.</li> <li>• Profiling of staff, in terms of age, qualifications and skills, is performed along with access to pension funds, and known retirements.</li> <li>• A personal skills framework is in place which forms part of every staff member's annual PDR process.</li> </ul> <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>	
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# 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"> <li>• Includes templates for Business Cases, project plans, risk registers, monitoring, project evaluation</li> <li>• Outlines expected approval required of key documents</li> <li>• Change management process</li> <li>• Gateway process</li> <li>• Monitoring timelines, costs and risks through the project</li> <li>• Project evaluation and Lessons learned when the project is completed</li> <li>• Risk Management</li> <li>• Scalability, considers requirements for projects of differing sizes</li> </ul>		<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>
<b>Status at August 2023</b>				
<p><b>Not Implemented</b></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>				
<b>Management Response - September 2023</b>				
<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>
<b>Status at August 2023</b>				
<b>Not Implemented</b>				
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.				
<b>Management Response - September 2023</b>				
A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.				

# 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><b>Status at August 2023</b></p>				
<p><b>Not Implemented</b></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><b>Management Response - September 2023</b></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><b>Responsible Officer:</b> <i>Director of LIS, ICT Services manager</i></p> <p><b>Implementation Date:</b> <i>December 2021</i></p>
<p><b>Status at August 2023</b></p> <p><b>Superseded</b></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 &amp; 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 &amp; 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><b><i>Responsible Officer: HR Manager</i></b></p> <p><b><i>Implementation Date: Staff Recruitment &amp; Selection Procedure to be updated by 30 June 2022.</i></b></p> <p><b><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></b></p>
<p><b>Status at March 2024</b></p> <p><b>Not Implemented</b></p> <p>No update provided has been provided to Internal Audit as of the 4<sup>th</sup> of March 2024.</p>				
<p><b>Management Response</b></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 &amp; 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 &amp; 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>
<b>Status at March 2024</b>				
<b>Not Implemented</b>				
No update provided has been provided to Internal Audit as of the 4 <sup>th</sup> of March 2024.				
<b>Management Response</b>				

# 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 &amp; 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><b><i>Responsible Officer: HR Manager and HR Business Partners</i></b></p> <p><b><i>Implementation Date: Staff Recruitment &amp; Selection Procedure to be updated by 30 June 2022.</i></b></p> <p><b><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></b></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 4<sup>th</sup> 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><b>Responsible Officer: HR Manager and HR Business Partners</b></p> <p><b>Implementation Date: Staff Recruitment &amp; Selection Procedure to be updated by 30 June 2022.</b></p> <p><b>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</b></p>


Status at March 2024

**Not Implemented**

No update provided has been provided to Internal Audit as of the 4<sup>th</sup> 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 &amp; 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 &amp; 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<sup>th</sup> 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"> <li>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.</li> <li>to clearly states the documentation that must be returned to HR by the recruiting manager and shortlisting panel as part of the recruitment process.</li> </ul>		<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 &amp; 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><b><i>Responsible Officer: HR Manager</i></b></p> <p><b><i>Implementation Date: Staff Recruitment &amp; Selection Procedure to be updated by 30 June 2022.</i></b></p> <p><b><i>Implementation to be determined by PPRP dates which have yet to be set for the AY 2022-23.</i></b></p>
<b>Status at March 2024</b>				
<b>Not Implemented</b>				
No update provided has been provided to Internal Audit as of the 4 <sup>th</sup> of March 2024.				
<b>Management Response</b>				


# 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><i>Responsible Officer: Roddy Ferrier</i></p> <p><i>Implementation Date: 31- Oct- 2022</i></p>
<p><b>Status at August 2023</b></p> <p><b>Partially Implemented</b></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>				
<p><b>Management Response - September 2023</b></p> <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><b>Status at August 2023</b></p> <p><b>Not Implemented</b></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><b>Management Response - September 2023</b></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: 31<sup>st</sup> January 2023</i></p>
<p><b>Status at August 2023</b></p> <p><b>Partially Implemented</b></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>				
<p><b>Management Response - September 2023</b></p> <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: 31<sup>st</sup> July 2022</i>
<b>Status at August 2023</b>				
<b>Partially Implemented</b> 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.				
<b>Management Response - September 2023</b>				
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: 31<sup>st</sup> January 2023</i>
<b>Status at August 2023</b>				
<b>Partially Implemented</b> Internal audit were advised us that the College Financial Regulations have been updated and will incorporate all roles and responsibilities including delegated authority				
<b>Management Response - September 2023</b>				
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><b>Responsible Officer: Roddy Ferrier</b></p> <p><b>Implementation Date: 31<sup>st</sup> July 2023</b></p>
<b>Status at August 2023</b>				
<p><b>Partially Implemented</b></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>				
<b>Management Response - September 2023</b>				
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><b>Responsible Officer: Natalie Glasgow</b></p> <p><b>Implementation Date: 30<sup>th</sup> June 2023</b></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: 30<sup>th</sup> June 2023</i>
<b>Status at August 2023</b>				
<b>Not Implemented</b> The College has advised us that work on this is continuing and is expected to be finalised by 30 <sup>th</sup> September 2023				
<b>Management Response - September 2023</b>				
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: 30<sup>th</sup> June 2023</i></p>
<b>Status at August 2023</b>				
<p><b>Not Implemented</b></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>				
<b>Management Response - September 2023</b>				
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
<b>Substantial</b> 	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.
<b>Moderate</b> 	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.
<b>Limited</b> 	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.
<b>No</b> 	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	
<b>High</b> 	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.
<b>Medium</b> 	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.
<b>Low</b> 	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.

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Inverness College

Payroll Internal Audit Report - Final

March 2024

LEVEL OF ASSURANCE:	
Design	Substantial
Effectiveness	Substantial

# Contents

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## RESTRICTIONS OF USE

The matters raised in this report are only those which came to our attention during 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.

## Distribution list

For action	Niall McArthur	Finance Director
	Jean McKeown	Payroll team leader

## Report status

Lead auditor(s):	Henry Newman
Dates work performed:	8 January - 6 February 2024
Draft report issued:	22 February 2024
Revised draft issued:	7 March 2024
Management responses received:	8 March 2024
Final report issued:	11 March 2024



# Executive summary

Level of assurance			
Design		Substantial	There is a sound system of internal control designed to achieve system objectives.
Effectiveness		Substantial	The controls that are in place are being consistently applied.
Summary of findings			No. of agreed actions
H	0		
M	0		
L	1	<div style="width: 20px; height: 10px; background-color: green;"></div>	
TOTAL NUMBER OF FINDINGS: 1			

Our testing did not identify any concerns surrounding the controls in place to mitigate the following risks:

- ✓ The college may not have appropriate documented payroll policies and procedures
- ✓ There may be inadequate segregation of duties
- ✓ Errors may not be identified because reconciliations are not completed
- ✓ There may be errors because exception reporting is not in place.
- ✓ Access to the payroll may not be appropriately restricted

## Background & scope

Payroll is an integral part of an organisation’s operations as employees must be paid accurately and on time. However, payroll transactions are susceptible to fraud and error, and there must be robust controls to prevent this from occurring.

Payroll is Inverness College’s (the College) largest individual area of spend. Since the end of August 2023, Inverness College has been operating its own payroll, and the Payroll Team Leader is responsible for processing the College’s payroll, supported by a Senior Finance Assistant and a Finance Assistant. The College uses Cintra IQ to run monthly payroll. The College has documented payroll procedures.

## Purpose

The purpose of this review was to provide assurance over the design and operational effectiveness of the key payroll controls in the following areas:

- ▶ Policy
- ▶ Segregation of Duties
- ▶ Unauthorised Amendments
- ▶ Exception Reporting
- ▶ Reconciliation
- ▶ Restricted Access

## Conclusion

The audit highlighted one finding of low significance—relating to the lack of audit trail and consistent processes in respect of monthly payroll reconciliations.

We have recognised some areas of good practice such as the establishment and communication of payroll policies and procedures, controls over system access and the segregation of duties in respect of payroll payments and amendments, and use of exception reporting to identify potential inaccuracies in pay.

As a result of our review, we are able to provide substantial assurance over the design and substantial assurance over the operational effectiveness of controls in place relating to payroll.



# Executive summary

## Summary of good practice

- ▶ Policies and procedures are made available to staff and updated regularly by the payroll team leader when new processes come into effect.
- ▶ There is segregation of duties within payroll in that all changes require dual sign-off. Changes, such as employee contract-related are signed off by HR and Payroll. Other changes, such as employee bank details, memberships, etc. are processed by one payroll staff member and reviewed by another. Changes would need to be supported by appropriate evidence.
- ▶ The payroll system CINTRA-IQ is protected against unauthorised access via a multifactor authentication process linked to staff mobile phones.
- ▶ Exception and variance reports are produced each month by Cintra and reviewed by the payroll team. Variances over 10% are reported, along with underlying reasons. An employee-by-employee Gross to Net report is downloaded from Cintra and compared to the previous month's Gross to Net report to highlight changes month-on-month and to ensure there is appropriate signed documentation authorising these changes. The completed Gross to Net report is signed.

- ▶ All payments processed as part of monthly payroll, including third-party payments are detailed in a Payroll Analysis Report which is reviewed and signed off by the payroll team and the Finance Director, ensuring there is segregation of duty and alignment with the College's delegation of authority.

## Summary of findings


- ▶ **Payroll reconciliation** - Payroll reconciliation forms are not dated by preparers or signed by secondary reviewers. They are not consistently completed within the same timelines each month.

# Detailed findings



## Detailed findings

### Risk: Errors may not be identified because reconciliations are not completed

<b>Finding 1 - Evidence of review of payroll reconciliation</b>			<b>Type</b>
<p>As per the College's procedures and monthly checklist, each month a recalculation and payroll reconciliation is done to reconcile the payroll system (CINTRA) with the accounting system (SUN) . The reconciliation template form used by the payroll team enables recording of dates and signatures relating to preparation and review.</p> <p>We identified that for both sample months, reconciliation templates were not dated or signed by the reviewer and as such, there was no evidence to confirm that the reconciliation was completed and appropriately reviewed.</p>			<b>Effectiveness</b> 
<b>Implication</b>			<b>Significance</b>
There is a risk that reconciliations are not reviewed in a timely manner resulting in delays in identifying potential errors in recording of payroll data.			<b>Low</b>
<b>Recommendations</b>	<b>Action owner</b>	<b>Management response</b>	<b>Completion date</b>
<p>We recommend that:</p> <ol style="list-style-type: none"> <li>Monthly payroll reconciliation forms are reviewed, signed and dated by a senior member of the finance team, such as the Finance Director.</li> </ol>	Director of Finance & Estates	Agreed. The Director of Finance & Estates will ensure the monthly reconciliation forms are reviewed, signed and dated by himself, or another senior member of the finance team.	April 2024



# Appendices



# Observations

## Observation 1 - Cintra-IQ access

During analysis of access rights of Cintra-IQ, internal audit observed that third party Cintra-IQ technicians had access to the payroll system. Through discussions with the payroll team, it was noted that the reason for this was due to issues in the system that needed to be resolved. The payroll team explained that they have since reviewed documents and reports produced by Cintra-IQ to confirm that no amendments were made that weren't authorized by the payroll team. Following resolution of the issues, technician access was removed by the finance/payroll department.

## Observation 2 - Arrestment's report

For one sample month, it was observed that the arrestment report that the College generates to show the value deducted from employee pay did not align with the arrestment value as per pay run (£9.83). Discussions with the payroll team identified that the original letter of request from the creditor is used to calculate the amount that should be deducted as arrestment and therefore, the reporting discrepancy did not cause an error in final payout.



# Appendix I: Background

Access to the data is managed by a SharePoint so that payroll and HR can only access data specific to them. A SharePoint is used as the main method of saving and sharing data within the departments, as opposed to emails. Access to the CINTRA-IQ software is restricted to the payroll team and protected by a multi factor authentication system that the staff have connected to their phones.

The authorised signatory list identifies authority levels to approve amendments within certain categories. According to this list any payments between £5,001 and £75,000 must be approved by a member for the executive management team, and over £75,000 must be approved by the Finance Director or Principal. These payments are made in four individual remittances each month. Each member of the authorisation list can delegate to other members of their team.

Authorisation of changes to an employee's monthly pay and new starter/leaver forms are required to be completed by two members of the HR team, which is then passed on to be further actioned by two members of the payroll team.

The payroll team leaders are responsible for preparing the reconciliations each month ready for the payroll to be paid out to employees. In addition to reconciliations, exception reports and variance reports are used to highlight any differences in the payroll between months. Variances are investigated to understand reasons and take appropriate action, as needed.



## APPENDIX II: DEFINITIONS

LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
<b>SUBSTANTIAL</b>	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.
<b>MODERATE</b>	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.
<b>LIMITED</b>	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.
<b>NO</b>	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	
<b>HIGH</b>	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.
<b>MEDIUM</b>	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.
<b>LOW</b>	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.
<b>ADVISORY</b>	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.



## Appendix III: Terms of reference

### Extract from terms of reference

#### Purpose

The purpose of this review is to provide assurance over the design and operational effectiveness of the key payroll controls in the following areas:

- Policy
- Segregation of Duties
- Unauthorised Amendments
- Exception Reporting
- Reconciliation
- Restricted Access

#### Key risks

The key risks identified by internal audit

1. The College may not have appropriate documented payroll policies and procedures in place
2. There may be inadequate segregation of duties within the payroll function
3. Unauthorised payroll payments have been made
4. Permanent and temporary amendments may not be supported by appropriately authorised documentation
5. There may be errors because exception reporting is not in place
6. Errors may not be identified because reconciliations are not completed
7. Access to the payroll system may not be appropriately restricted

#### Exclusions

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

Our work is inherently limited by sampling and therefore will not provide assurance over all the payroll process within Inverness College. We are reliant on honest representation from staff and timely provision of information as part of the review.



## Appendix IV: Staff interviewed

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

Jean McKeown	Payroll team leader	Audit lead
Clair Wallace	HR	
Brian Kermath	Assistant payroll team leader	
Niall McArthur	Finance Director	Key sponsor



## Appendix V: Limitations and responsibilities

### Management responsibilities

The Board is responsible for determining the scope of internal audit work, and for deciding the action to be taken on the outcome of our findings from our work.

The Board is responsible for ensuring the internal audit function has:

- The support of the College's management team.
- Direct access and freedom to report to senior management, including the Chair of the Audit Committee.
- The Board is responsible for the establishment and proper operation of a system of internal control, including proper accounting records and other management information suitable for running the Company.

Internal controls covers the whole system of controls, financial and otherwise, established by the Board in order to carry on the business of the College in an orderly and efficient manner, ensure adherence to management policies, safeguard the assets and secure as far as possible the completeness and accuracy of the records. The individual components of an internal control system are known as 'controls' or 'internal controls'.

The Board is responsible for risk management in the organisation, and for deciding the action to be taken on the outcome of any findings from our work. The identification of risks and the strategies put in place to deal with identified risks remain the sole responsibility of the Board.

### Limitations

The scope of the review is limited to the areas documented under Appendix III - Terms of reference. All other areas are considered outside of the scope of this review.

Our work is inherently limited by the honest representation of those interviewed as part of colleagues interviewed as part of the review. Our work and conclusion is subject to sampling risk, which means that our work may not be representative of the full population.

Internal control systems, no matter how well designed and operated, are affected by inherent limitations. These include the possibility of poor judgment in decision-making, human error, control processes being deliberately circumvented by employees and others, management overriding controls and the occurrence of unforeseeable circumstances.

Our assessment of controls is for the period specified only. Historic evaluation of effectiveness may not be relevant to future periods due to the risk that: the design of controls may become inadequate because of changes in operating environment, law, regulation or other; or the degree of compliance with policies and procedures may deteriorate.

## FOR MORE INFORMATION:

Claire Robertson, Director

01412495206

Claire.Roertson@bdo.co.uk

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<b>Subject/Title:</b>	Information Security Policy
<b>Author:</b> [Name and Job title]	Martin Robinson
<b>Meeting:</b>	Audit Committee - Board of Management
<b>Meeting Date:</b>	5 <sup>th</sup> March
<b>Date Paper prepared:</b>	02.02.24
<b>Brief Summary of the paper:</b>	Minor changes made due to updates in legislation and title changes.
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Noting
<b>Link to Strategy:</b> Please highlight how the paper links to, or assists with: <ul style="list-style-type: none"> <li>• compliance</li> <li>• partnership services</li> <li>• risk management</li> <li>• strategic plan</li> <li>• new opportunity/change</li> </ul>	
<b>Resource implications:</b>	Yes / No <b>If yes, please specify:</b>
<b>Risk implications:</b>	Yes / No <b>If yes, please specify:</b> Operational: Organisational:
<b>Equality and Diversity implications:</b>	Yes/No <b>If yes, please specify:</b>
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	

<b>Status</b> – [Confidential/Non confidential]			
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]			
*If a paper should <b>not</b> 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.)			


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

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

Policy/Procedure/Strategy: Information Security Policy

Author/Owner: Martin Robinson

Signature: 

Review Due: December 2023

Department/Section: ICT Services

Date of Assessment: 26/01/24

Date: 26/01/24

## Step 1

Aim of proposed activity/decision/new or revised policy or procedure:

To put a system of controls in place to protect the staff, students and research data we are entrusted with processing.

- New
- Revised
- Existing

Who will be affected?

The policy is about putting in a series of controls (other policies and procedures) to protect the data we work with. So the underlying policies would impacted individuals whilst this is more stating our approach to managing information security.

Who will be consulted?

Reviewed by the Information Development Manager as Data Protection is integral to these controls.

Evidence available:

N/A

## Step 2

Potential Positive/Negative/Neutral Impact Identified.	Age	Disability	Gender Reassignment	Marriage/Civil Partnership	Pregnancy and Maternity	Race	Religion or Belief	Sex	Sexual Orientation
<b>P, N, N/I</b>									
Eliminating Discrimination	N/I	N/I	N/I	N/I	N/I	N/I	N/I	N/I	N/I
Advancing Equality of Opportunity	N/I	N/I	N/I	N/I	N/I	N/I	N/I	N/I	N/I
Promoting Good Relations.	N/I	N/I	N/I	N/I	N/I	N/I	N/I	N/I	N/I

## Step 3

Sustainability	N/A.
----------------	------

## Step 4

No Action to be taken

Summary of EIA Outcome – please tick

- No further action to be carried out
- Amendments or changes to be made
- Proceed with awareness of adverse impact
- Abandon process – Stop and Rethink

Please forward completed EIA forms to the Quality Unit

# UHI | INVERNESS

## Information Security Policy

**REFERENCE: PL/IT/2020/002**

Lead Officer	ICT Services Manager
Review Officer	Information Development Manager
Date first approved by BoM	19 March 2015
First Review Date	June 2017
Date review approved by BoM	TBC
Next Review Date	TBC
Equality impact assessment	26/01/24
Further information (where relevant)	

Reviewer	Date	Review Action/Impact
ICT Services Manager	28.05.17	Reviewed by BoM Audit Committee
ICT Services Manager	24.09.20	Updates to reflect changes in regulation and new Government guidelines
ICT Services Manager	17.10.23	Updates to officers responsible, changes in regulation and review of external guidelines

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## 1. Policy Statement

The purpose of the UHI Inverness Information Security Policy is to:

- Promote, develop, and maintain a consistent and secure approach to the handling, storing and processing of information.
- Ensure all staff, students and relevant third parties understand their responsibilities with regards to Information Security.
- Ensure the College Information assets and IT infrastructure are not misused.
- Ensure the College adheres to relevant Information Security legislation.

Failure to adequately secure information increases the risk of significant financial and reputational losses. This policy outlines the College's commitment and approach to Information Security as well as the roles and responsibilities required to support this

## 2. Legislative framework/related policies

2.1. The legislative frameworks applying to this policy are.

- Data Protection Act 2018;
- UK General Data Protection Regulation
- Computer Misuse Act 1990;
- The Regulation of Investigatory Powers (Scotland) Act 2000;
- Freedom of Information (Scotland) Act 2002;
- The Telecommunications (Lawful Business Practice) (Interception of Communications) Regulations 2000.

2.2. The related UHI Inverness policies/documents are.

- Data Protection Policy
- Records Management Policy
- UHI IS ICT Acceptable Use Policy
- Business Continuity Policy
- Risk Management Policy
- Staff Recruitment and Selection Policy
- Information Asset Register

2.3. External Standards relevant to this policy are:

- Information Security ISO/IEC 27001;
- Information Security ISO/IEC 27002;
- Records Management ISO 15489-1;
- The UCISA Information Security Toolkit.
- JANET Acceptable Use Policy.
- Scottish Government Cyber Resilience Strategy for Scotland
- Scottish Government Public Sector Cyber Resilience Framework
- National Cyber Security Centre: Cyber Essentials

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### 3. Scope

3.1. The policy scope is to ensure that the three key principles of Information Security are upheld. That is:

- **Confidentiality:** Ensuring information assets are protected from unauthorised access or modification.
- **Integrity:** Ensuring information is accurate, complete, and is delivered by reliable systems.
- **Availability:** Ensuring information is accessible and useable when required for authorised use.

3.2. For the purpose of this policy, information includes data stored on computers (including mobile devices), transmitted across networks; printed out or written on paper; sent out by fax; stored on disk or tape; and, spoken in conversation or over the telephone, including voicemail recordings.

3.3. As such, all information that is created, processed, stored, or transmitted physically or electronically as part of UHI Inverness' educational and related business activities is an asset of the organisation and, therefore, should be appropriately protected.

### 4. Information Security Management System (ISMS)

4.1. This policy defines an approach to Information security based on implementing and maintaining a fit for purpose set of controls, including policies, procedures, training, software, and hardware functions that formulate the Inverness College Information Security Management System (ISMS),

4.2. The ISMS is integrated with the College's processes and management structure and as defined in ISO 27000, appropriate for the educational purpose of the College.

4.3. The ISMS facilitates a risk-based approach to Information Security. For example, the management of personal data, such as student / staff records or financial records, would be different to that of public facing website or course materials.

4.4 The ISMS allows the College to:

- Understand how its information assets are protected against threats, both electronic and physical.
- Maintain a framework for identifying and assessing security risks, as well as applying applicable controls to address these.
- Classify information to indicate its sensitivity and importance to the College.
- Maintain key Information System operations even in the event of disaster, such as floods or IT outages.
- Maintain a programme, including training, to promote Information



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Security awareness across the College.

- Ensure breaches of information security are reported, investigated and appropriate action is taken.

4.5 In addition to the legislative framework and College policies, referred to above, a number of other information security policies and guidelines will form part of the ISMS.

## 5. Information Security Incident Management

5.1. Any member of staff, student or researcher aware of any information security incident should report it to the College Data Controller ([data.controller.ic@uhi.ac.uk](mailto:data.controller.ic@uhi.ac.uk)). The Information Security Incident Management Procedure details how such events are handled and how lessons learnt are taken forward.

## 6. Responsibilities

6.1. The **Board of Management** are responsible for approval of the Information Security Policy.

6.2. The **Executive Management Team** is responsible for providing leadership and commitment to the application of Information Security, including ongoing review of the Information Security Policy.

6.3. The **Vice Principal - Student Experience and Quality** has operational responsibility for Information Security.

6.4. The **ICT Services Manager** is responsible for:

- Reviewing and maintaining the Information Security policy and updating the ISMS to address new threats, legislation and operational requirements of the College.
- Provision of specialist advice on matters of Information Security.
- Identifying and addressing risks to information systems.
- Ensuring that new systems or changes made to the College's ICT do not compromise the security of the existing infrastructure.

6.5. The **Information Development Manager** is responsible for:

- The classification scheme for information based on its importance to the College.
- Providing advice and guidance to staff with regard to record keeping, storage and destruction of documents.

- 6.6. The **MIS Manager** is responsible for:
- Ensuring business processes associated with the collation, interpretation and reporting of information across the College are robust, auditable and implemented by all staff.
- 6.7. The **Estates and Campus Services Manager** is responsible for:
- Ensuring the physical and environmental security of the Inverness College premises.
  - Ensuring the secure storage and processing of confidential waste.
- 6.8. **Information Asset Owners** are responsible for:
- Determining and reviewing the level of access to be granted to staff, students and third parties to ensure the information they manage is appropriately accessible and secure.
- 6.9. All **Managers** are responsible for:
- Ensuring their staff are aware of their security responsibilities.
  - Ensuring their staff have appropriate training for the systems and information they are using or processing.
  - Ensuring staff complete the mandatory online module for data protection and information security annually.
- 6.10. All **Staff** should be aware that Information Security is their responsibility and should be considered as part of everyday working practice. As such, they are responsible for:
- Ensuring they comply with the ICT Acceptable Use Policy.
  - Reporting any security incidents as and when they are aware of them.
  - Undertake mandatory information security and data protection training as and when required by the College.
- 6.11 All **Students** must abide by the UHI Acceptable Use Policy which documents how to use the College's ICT appropriately.

## 7. Compliance

- 7.1. This policy applies to all staff, students, contractors, third parties and partner organisations. Non-compliance should be raised as security incident to the ICT Services Helpdesk.

## 8. Monitoring

- 8.1. The effectiveness of the Information Security Policy and Information Security Management System requires periodic and event-based monitoring. Any organisational changes to the College structure, legislative change or major ICT changes may require review of this policy and others.
- 8.2. In addition, the evaluation of new Information Security risks may result in actions to add new, amend or delete existing controls. For example, a

review of the Physical Security would be required on the College opening a new campus.

8.3. Each college policy will be monitored, and its implementation evaluated. Appropriate procedures for monitoring and evaluation are the responsibility of the lead officer. These procedures will be subject to audit.

8.4. The number of Information Security incidents raised is recorded in a Data Breach Log by the Data Controller. The Data Controller reports statistical data and lessons learned to the senior management team and the Board of Management.

## **9. Review**

9.1. The Information Security Policy shall be reviewed annually by the ICT Services Manager and presented for approval to the Board of Management or other designated committee every 3 years.

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## Audit Committee

<b>Subject/Title:</b>	External Audit Update
<b>Author:</b>	Niall McArthur – Director of Finance & Estates
<b>Meeting:</b>	Audit Committee
<b>Meeting Date:</b>	14 March 2024
<b>Date Paper prepared:</b>	7 March 2024
<b>Brief Summary of the paper:</b>	To provide the audit committee with an update on the progress of the external audit of the UHI Inverness final accounts for the year-ended 31 July 2023, which is being carried out by Deloitte.
<b>Action requested:</b> [Approval, recommendation, discussion, noting]	Discussion

<b>Link to Strategy:</b> 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		
<b>Resource implications:</b>	No <b>If yes, please specify:</b>		
<b>Risk implications:</b>	Yes <b>If yes, please specify:</b> Financial Operational		
<b>Equality and Diversity implications:</b>	N/A		
<b>Student Experience Impact:</b>	None		
<b>Consultation:</b> [staff, students, UHI & Partners, External] and provide detail	None		
<b>Status – [Confidential/Non confidential]</b>	Non-Confidential		
<b>Freedom of Information</b> Can this paper be included in “open” business* [Yes/No]	Yes		
*If a paper should <b>not</b> 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](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.

## **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.

Subject/Title:	KPI Report
Meeting and date:	Audit Committee, 14 <sup>th</sup> March 24
Author:	Martin Whyte, Operations and Commercial Manager
Decision, Discussion or Noting:	Noting / Discussion
Link to Strategic Plan:	<b>Links to all strategic objectives</b>
Cost implications:	<del>Yes</del> / No ( <i>delete as applicable</i> ) <b>If yes, please specify:</b>
Risk assessment:	<del>Yes</del> / No ( <i>delete as applicable</i> ) <b>If yes, please specify:</b> Financial: Operational: Organisational:

### Recommendation(s)

Note the performance measures year to date as at period 7 February 24.

### Main body of information

The KPI RAG report for period 7 February 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 measures are satisfactory (Green), eleven unsatisfactory (Red), three 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 97.4%. HE active applications have increased by 486 since the last report and were 97.4% of plan as at the end of Feb. MIS Manager report will reflect the up-to-date position.

**FE Active Applications.** Serial 2. RAG 79.4%. FE applications have increased by 447 since the last report and the Rag has improved from 53.7%. The majority of applications are later in the cycle. MIS Manager report will reflect the up-to-date position.

**FE Credits.** Serial 3. RAG 107.3%. We are 366 credits from achieving our SFC annual Credits threshold. The MIS Manager report will reflect the up-to-date position.

**Apprenticeship starts (contract year).** Serial 4. RAG 95.9%. One new start recorded in February. Currently 10 behind plan. Further data to be collected

**HE PPF FTE.** Serial 11. RAG 86%. 1,219 FTE against target 1,418. A small increase in FTE is expected before the year end, however we forecast to be below this target. More recent data is available from the MIS Manager's report.

**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 122.3%. 3.4% rate versus 2.78% plan. Sickness rate has declined by 0.2% since the last report with a reduction in long-term absence being seen. Detailed report in Head of HR's report to HR Committee.

**Staff Turnover.** Serial 43. RAG 68.5%. 2.64% turnover YTD Expectation 3.86% turnover. Details in Head of HR's report.

**Number of workplace injuries.** Serial 47. RAG 570%. 114 recorded injuries. Latest period had 7 reported injuries, the lowest month YTD. HS&S Manager has details of all injuries and follows up with staff/departments as appropriate.

**CO2 Emissions on Utilities.** Serial 60. RAG 126.1%. 86 tonnes over expectation YTD. Moving into the milder months we expect to see the monthly emissions decrease, however 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 tCO<sub>2</sub>e 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 &amp; Board of Management

Measures - Linked to Profile and Actual sheets

AY Start	01 Aug 2023
Today	06 Mar 2024
Period Month	February
No.Periods YTD	7

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	1,350	1,315	97.4%
2	FE Active applications (next AY - Measure from Dec - Jul)	Monthly	2049	2,300.0	800	635	79.4%
3	FE Credits	Monthly	30569	26,657	24,500	26,291	107.3%
4	Apprenticeship starts (contract year)	Monthly	385	280	245	235	95.9%
5	Apprentices in Learning (average in year)	Monthly	651	650	659	672	103.3%
6	Apprenticeship Income (excluding T&A)	Monthly	£1,248,012	£1,348,050	£744,173	£751,090	100.9%
7	FWDF Income	2 monthly	£294,495	£150,000	£150,000	£289,915	193.3%
8	Commercial Short Course Income	Monthly	£137,191	£129,996	£75,831	£104,089	137.3%
9	HE enrolments (head count)	Monthly	1,986	1,986	1,986	2,048	103.1%
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	1,219.0	86.0%
12	Research - Income less expenditure	Biannual	£195,223	£150,000	£150,000	£300,658	-200.4%
13	GA Programmes - New Enrolments (confirm monitoring period) (23/24 benchmark yr)	Monthly				92.0	
14	Senior Phase Enrolments (23/24 benchmark yr)	Annual				668.0	
18	Early Satisfaction & Engagement Survey (ESES)	Annual	95.3%	96%	96.0%	96.0%	100.0%
23	ESES % Response Rate	Annual		55%		63.3%	115.1%
32	Modern Apprenticeship successful outcomes (contract year)	Monthly	61.0%	65%	65.0%	67.2%	103.4%
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%	108.5%
36	Learning Support appt offered for within 6 - 20 working days	Monthly	77.0%	91.7%	91.7%	94%	102.8%
40	Sickness levels	Quarterly	2.80%	2.52%	2.78%	3.40%	122.3%
41	- Short Term	Quarterly				1.79%	
42	- Long Term	Quarterly				1.62%	
43	% Staff turnover	Quarterly	2.37%	3.35%	3.86%	2.64%	68.5%
44	PRD completion - full or review	Quarterly	84%	100%	25%	18%	72.0%
47	Number of workplace injuries	Monthly	26	26	20	114	570.00%
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%	76.5%	95.6%
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%	34.1%	35.0%	102.6%
60	CO2 Emissions on Utilities (gross) Tonnes	Monthly	553	553	330	416	126.1%
61	% waste sent to landfill	Quarterly	70.0%	15%	15.0%	17.3%	115.5%
62	Estates reactive task completion rate %	Monthly	96%	95%	95%	94.3%	99.2%
63	GTFM % reactive task completion rate	Monthly	93%	92%	92%	93.1%	101.2%
64	Total % of Capital expenditure budget committed (Aug - March)	Monthly	100%	100%	88%	78.0%	89.1%