University of the Highlands and Islands
Inverness College

Board of Management

Meeting	Audit Committee
Date and time	Tuesday 09 March 2021 at 8.30 a.m.
Location	Via Microsoft Teams, Calendar Link

Board Secretary
02 March 2021

AGENDA

Welcome and Apologies

Declarations of Interest

ITEMS FOR DECISION

1. MINUTES

- Minutes of the Meeting of the Audit Committee held on 10 November 2020
- Minutes of the Joint Audit & Finance and General Purposes Committees held on 27 January 2021

2. OUTSTANDING ACTIONS
Action List

3. POLICY FOR APPROVAL
a) Marketing Policy
b) Health, Safety and Wellbeing Policy
c) Waste Management Policy

4. INTERNAL AUDITORS
4a.) Appointment of Internal Auditors - Report by Board Secretary
4b.) BDO - Terms of Reference – Coronavirus Job Retention Scheme Grant Claims Review

ITEMS FOR DISCUSSION

5. EXTERNAL AUDIT
Recommendations from the External Audit for the period ended 31 July 2020

6. INTERNAL AUDIT REPORTS
a) Workforce Planning
b) Covid-19 Health and Safety
c) Finance System Report

d) Internal Audit Follow Up Review Report – January 2021
e) Progress Report – Internal Audit – 2020-21 – March 2021

7.   RISK MANAGEMENT
Updated Risk Register

8.   BUSINESS CONTINUITY
Report by Depute Principal – Academic Planning

9.   HEALTH AND SAFETY UPDATE
Report by Health and Safety Manager

10.   REVIEW OF EXTERNAL AUDITORS
Report by Board Secretary

11.   GDPR REPORT
Report by Information Development Manager

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ITEMS FOR NOTING

12.   COMPLAINTS - QUARTERLY REPORT
Report by Quality Manager

13.   HEALTH AND WELLBEING MINUTES
- 20 January 2021

14.   AOCB

15.   DATE OF NEXT MEETING – 9 June 2021

A private meeting with the External Auditors will follow this meeting.

If any member wishes to add an item of business to the Agenda, please inform the Chair and the Board Secretary 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.

University of the Highlands and Islands — Inverness College

MINUTES of the MEETING of the AUDIT COMMITTEE held via Microsoft Teams on Tuesday 10 November 2020

PRESENT:	Chris O'Neil, Innis Montgomery, Fiona Neilson, Sally Blyth.
CHAIR:	Fiona Neilson
APOLOGIES:	Olga Potapova EY, External Auditors, Claire Robertson, BDO LLP, Internal Auditors & Samantha Cribb
ATTENDING:	Director of Finance
	Depute Principal – Planning and Student Experience
	Stephen Reid, EY, External Auditors
	Chloe Ridley, BDO LLP, Internal Auditors
	Board Secretary

There were no declarations of interest.

The Committee expressed their thanks to Hazel Allen for all her work with the Audit Committee over the years.

1. **MINUTES**

   The Minutes of the Meeting of the Audit Committee held on 15 September 2020 were **AGREED** as a correct record and were **APPROVED**.

2. **OUTSTANDING ACTIONS**

   - **Risk Register –** With regards embedding the process of enhancing mitigating actions at partnership level, the Committee noted that discussions have been held with Roger Sendall, Executive Office and the issue is continuing to progress. A meeting with the Chair of the F&GP is to be arranged to discuss the FRP and following this the risk is expected to decrease over the next few months. It was noted that the risk register itself will be discussed further within the agenda.
   - **NFI –** The Director of Finance advised the Committee that it is thought that an acceptable format for ensuring that we are able to provide supplier information for the NFI is now in place and that we aim to deliver this within the next 3 months.
   - **Internal Audits – Quality & Assurance – Covid-19 Terms of Reference –**. This item will discussed within the agenda.
   - **Procurement of Internal Auditors –** The Committee noted that this process will begin in early 2021.
   - **Internal Audit Review:**
     - **Data Protection Policy –** The Committee noted that the Board Secretary would seek clarification as to whether the audit recommendation update had been made within the policy and would update BDO accordingly.

- o **Student Fees –** a discussion between SMT and BDO regarding this is still required.
- o **Partnership Agreement –** The Depute Principal – Planning and Student Experience will ensure that all email documentation is provided to BDO. However it was noted that the Highland Council have yet to agree to the Partnership Agreement.
- o **Business Continuity –** This item will be discussed within the agenda.
- o **Budget Planning –** The Committee noted that this will be discussed with the Chair of the F&GP Committee.
- o **Health and Safety –** this item will be discussed within the agenda.
- o **Estates Spends –** the Committee noted that Estates have been advised of the funds made available by SFC to them.

Chloe Ridley, BDO advised that the above remain the key points outstanding and that no documentation has yet to be received. The Committee noted that all follow up actions will be discussed within the SMT meetings to ensure that they are progressed.

- **Committee and Chair Evaluation –** This item will be discussed within the agenda.

3. **INTERAL AUDIT – APPROVAL OF TERMS OF REFERENCE – COVID-19 QUALITY AND ASSESSMENT**

The Committee noted that the Terms of Reference for the Covid-19 Quality and Assessment had been discussed at the LT&R Committee Meeting. The focus of this audit had been adjusted to reflect the fact that we are adhering to guidelines set by the Awarding Bodies. A discussion with regards the timing of the audit took place with the Committee agreeing that February 2021 was appropriate. The Committee **AGREED** the proposed changes to the Terms of Reference which will now be considered by BDO.

4. **POLICIES FOR APPROVAL**

- **Email Usage and Retention Policy –** the Committee **RECOMMENDED** this policy for **APPROVAL** at the Board of Management Meeting scheduled for 1st December 2020.

- **Information Security Policy -** the Committee **RECOMMENDED** this policy for **APPROVAL** at the Board of Management Meeting scheduled for 1st December 2020.

- **University Partnership IS Acceptable Use Policy -** the Committee **RECOMMENDED** this policy for **APPROVAL** at the Board of Management Meeting scheduled for 1st December 2020.

The Committee highlighted how the practice of these policies were being monitored with regards personal use, training, review of policies. A discussion on how these policies can be reinforced to staff took place with the SMT confident that staff are adhering to the policies.

5. **EXTERNAL AUDIT**

Stephen Reid, EY advised that the Annual Audit Plan for the Year Ended 31 July 2020 had been updated to reflect recent discussions on planning and our approach for the audit. Discussions remain ongoing between EY and the Director of Finance and information is continuing to be received. The Committee noted that the timetable for the audit has been revised with fieldwork beginning later this month. A discussion with regards the availability within the Finance Team and the timeframe took place with the Committee noting that this work is progressing.

6. **AUDIT REPORTS**

Annual Internal Audit Report Update

Chloe Ridley, BDO advised the Committee that the Workforce Planning Audit has begun with all other audits dates agreed and diarised.

Draft Annual Audit Committee Report to the Board

The Board Secretary advised the Committee that this report was in draft format as some sections cannot be completed until after the joint Audit and F&GP meeting which is now scheduled for January 2021. Following the joint meeting the report will be updated and brought back to the Committee for final approval.

FES 19-20 Audit

The Committee noted the contents of this audit with Chloe Ridley, BDO confirming that there had only been 1 finding which centred on withdrawal dates. This was an isolated miscalculation due to human error and the risk was identified as such.

Student Support Funds 19-20 Audit

The Committee noted the contents of this audit with Chloe Ridley, BDO confirming that there were no findings from the Audit.

7. **FINANCIAL RECOVERY PLAN**

It was reiterated to the Committee that the Financial Recovery Plan is being monitored at the monthly Chairs meetings and a copy of the report which was discussed at the November Chairs was included within the Audit Committee papers.

The Principals confidential report covers the period up to 30th October 2020. The Committee was advised that the FRP was reviewed within October. With regards the FRP the Committee noted the following:
- Savings of £1.5 million have been made to date.
- TSR spends have a budget of £800K however only £270k has been committed. This budget will be reduced next year as part of budget planning.

With regards the VSS the Committee noted that we have received 31 applications (19 from support staff and 12 from academic staff). 24 applications have been approved with one refused. However this member of staff then went onto retire. 6 applications have been rejected. Alternatives to redundancies are continuing.

The Committee noted that a meeting between the Principal, the Director of Finance and the Chair of the F&GP Meeting will take place to discuss the FRP.

A discussion took place with regards staff morale with the Committee noting that whilst relations with the unions remain positive staff morale remains lower due to remote working. A Wellbeing Group has been set up which union representatives attend.

8. RISK MANAGEMENT

The Director of Finance highlighted the areas of concern within the Risk Register as being the Longman Site and financial risk. A confidential discussion on these risks took place.

The Committee noted that the Risk Register will be taken to the March 2021 meeting for further review and consideration.

9. BUSINESS CONTINUITY

The Committee noted that we continue to use tested approaches with regards Covid-19 and continue to focus and analyse what has been done.

10. HEALTH AND SAFETY REPORT

The Committee noted that the Internal Audit of Health and Safety is due within January 2021. The Committee had a confidential discussion with regards our current Health and Safety System.

The Principal advised the Committee that a Sub Committee of the Health, Safety and Wellbeing Group had been set up to look at the wellbeing of staff. This will be an advisory group who will provide reflective input. The Terms of Reference for the group have been agreed and they will meet on a bi-monthly cycle.

Sally Blyth left the meeting at this point.

11. FEEDBACK FROM COMMITTEE EVALUATION

It was reported to the Committee that feedback was received offline with regards the Committee Evaluation Report and Implementation Plans which were taken to the meeting on 15 September 2020.

- Skills Gap

The Committee highlighted their concern with regards our reliance on the Director of Finance and questioned whether there was adequate support in the event of their absence. The Committee noted that top level formatting was progressing

which should allow others to prepare reports. The Committee noted that the Finance Team should be able to prepare the statutories and budgets over the upcoming months. With regards the Audit Committee Chair and Vice Chair positions the Committee noted that the Board recruitment campaign has just ended and that interviews will be held next week.

- Legal and Regulatory Mechanisms

The Committee discussed how they remain up-to-date with regards to the latest legislation. It was noted that the HR Practitioners Group highlight all relevant HR legislation and policy changes. After a lengthy discussion it was **AGREED** that the Committee were comfortable that all relevant changes are being highlighted to them but that this will now be a feature within all agenda setting meetings and any relevant updates will be added to the agenda as appropriate.

- Procedure for ensuring detailed information and evidence is received.

With regards the FRP the Committee were advised that the process is being reviewed by the F&GP Committee.

- Timings of Meetings.

After discussion the Committee **AGREED** that timings off meetings should remain as is with no requirement for additional meetings.

12. COMPLAINTS – QUARTERLY REPORT

The Committee noted the contents of the quarterly complaints report.

13. HEALTH AND WELLBEING MINUTES

The Committed noted the minutes of the Health and Wellbeing Group from 12 June 2020 and 9 September 2020.

14. AOCB

The Committee noted that the Joint Audit and F&GP Committee meeting has been rescheduled to 27 January 2021.

15. DATE OF NEXT MEETING

JOINT AUDIT & F&GP MEETING – WEDNESDAY 27 JANUARY 2021 @ 9.00 A.M.
AUDIT COMMITTEE - TUESDAY 9 MARCH 2020 @ 8.30 A.M.

Signed by the Chair: _____

Date: _____

Board of Management

MINUTES of the JOINT MEETING of the AUDIT & FINANCE AND GENERAL PURPOSES COMMITTEES held via Microsoft Teams on Wednesday 27 January 2021

PRESENT:	Sally Blyth, Kelly MacKenzie, Chris O'Neil, Donald MacKenzie, Andy Gray, Sarah Burton, Innis Montgomery
CHAIR:	Donald MacKenzie
ATTENDING:	Director of Finance
	Director of External Relations
	Depute Principal – Academic Development
	Stephen Reid, Ernst & Young
	Chloe Ridley, BDO
	Board Secretary
OBSERVER:	Amy Goodbrand
APOLOGIES:	Samantha Cribb, Gillian Galloway, Leanne MacKenzie, Depute Principal – Planning and Student Experience, Claire Robertson, BDO, Olga Potapova, Ernst & Young

1. **DRAFT AUDITED ACCOUNTS AND ANNUAL AUDIT REPORT 2019/20**

   a) **Annual Report and Accounts for the Year Ended 31 July 2020**

   The Director of Finance spoke to his report which provides guidance on the parameters within which Inverness College operates. The Committee was advised of the background behind allocation changes and the methodology which had been used to implement these changes.

   The Committee gave their thanks to the Director of Finance and his team for their refreshing approach to the presentation of the accounts.

   b) **Draft Inverness College Annual Audit Report by Ernst & Young**

   Stephen Reid confirmed that Ernst and Young's independent auditor's report provided an unqualified opinion on our Financial Statements:
   - gave a true and fair view in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council (SFC) of the state of the affairs of the College and Group as at 31 July 2020.
   - had been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
   - and had been prepared in accordance with the requirements of the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 14 of The Charities Accounts (Scotland) Regulations 2006 (as amended).

In relation to the wider scope audit:
- Financial Management was assessed as green.
- Financial Sustainability was assessed as amber with the Committee being advised that whilst the progress of the Financial Recovery Plan had been recognised the external environment remains volatile.
- Governance and Transparency was assessed as amber with the Committee noting that previously agreed implementations had yet to be applied.

The Committee were advised that 7 recommendations had been made, all of which were grade 2:
1. Review of NPD model and its treatment within the accounts.
2. Financial monitoring and forward planning.
3. Continual review of cash flow position and forecasting.
4. Review of pressures placed on Director of Finance in respect of dual responsibilities for Inverness and North Highland Colleges.
5. Compliance with relevant timetables in respect of NFI.
6. Formalisation of assessment of compliance with Code of Good Governance.
7. Completion of External Effectiveness Review.

The Committee noted that management have provided a response with regards all recommendations and that the Audit Committee will continue to follow these up.

With regards recommendation 4 the Committee discussed succession planning with the Director of Finance advising that both he and the Shared Finance Manager are reviewing the processes within Inverness College. With regard the future it is hoped that senior members of the Finance Team could in time assist with preparing top level reports. The Principal advised that he and the Principal from NHC were in the process of drafting a paper which reviewed the shared function and that this report will be available for discussion at the February Board of Management meeting. Thanks were again given to the Director of Finance and the Finance Team.

The Committee also gave their thanks to Ernst & Young for completing the audit in these challenging times and providing a robust service to us.

1c) Letter of Representation

Stephen Reid confirmed that this was a standard letter in connection with the audit of the financial statements. No additional representation was sought as Ernst & Young had no areas of concern or adjustment.

The Director of Finance advised that he had drafted the initial narrative and that the Interim Chair of the Audit Committee had reviewed and provided further updates to this document.

A discussion took place with regards the term "appears" within the letter and the Director of Finance advised that this phrase was used due to the uncertainties posed by Covid-19 and how this impacts our finances.

1d) End of Year Return to SFC

The Director of Finance advised that he had noticed a few errors within the end of year return document and that he will therefore update the return and provide additional narrative to it.

Decision: The Joint Committee **NOTED** the contents of the Annual Report and Accounts for the year ended 31 July 2020, the draft Annual Audit Report by Ernst and Young and the letter of representation and **RECOMMENDED** all be taken to the Board of Management for approval at their meeting being held on 18 February 2021.

2. **MEETING WITH EXTERNAL AUDITORS**

The Board Secretary advised the Committee that in order to ensure compliance with the Code of Good Governance and the Audit Committee Terms of Reference; the Audit Committee require to meet with both internal and external auditors without the SMT present at least once a year. The Board Secretary also highlighted that yearly evaluations of both the internal and external auditors had not yet been carried out. As such the Board Secretary proposed the following:

a. That the External Auditors Evaluation be carried as part of the 09 March 2021 Audit Committee meeting and that the Audit Committee Members meet privately with the external auditors following this meeting.
b. That the Internal Auditors Evaluation be carried out as part of the 01 June 2021 Audit Committee Meeting and that the Audit Committee Members meet privately with internal auditors following this meeting.

The Chair of the Board of Management advised that both she and the Board Secretary would ensure that a Chair and Vice Chair for the Audit Committee were in place prior to the 09 March 2021 Audit Meeting.

Decision: Members of the Audit Committee **APPROVED** the above proposal for the evaluations to be carried out and the private meetings to take place.

3. **ANNUAL AUDIT COMMITTEE REPORT**

The Board Secretary advised that members of the Audit Committee were provided with a draft version of this report at their October 2020 meeting. This report has been updated to reflect the positions with regards closed meetings and assessment of performances.

Mr Reid highlighted some incorrect dates within the report which the Board Secretary advised she would update.

Decision: Pending the above updates within the report, members of the Audit Committee **RECOMMENDED** that this report be taken for approval at the Board of Management Meeting being held on 18 February 2021.

4.   AOCB

The Chair of the Board of Management took this opportunity to give final thanks to both the Internal and External Auditors for all their work and to the Director of Finance and the Finance Team.

Signed by the Chair: _____

Date: _____

Item	Action	Responsibility	Time Line	ACTIONED
27 November 2018				
Risk Register/ Risk	Consider how to embed the process of enhancing mitigating actions at partnership level. Ongoing discussions are being held with EO	Principal	Ongoing	Ongoing discussions with PC.
	Following the September Audit Committee it was agreed that the Director of Finance would update the risk register narrative.	DoF		Ongoing. FRP to be updated following discussions with F&GP Chair.
10 March 2020				
Audit Recommendations	A small contract with NHS or Highland Council for 1-2 days a year of NFI exercise training to be sought. Ideally this to be completed alongside other academic partners too. Suppliers information will be available within the next 3 months		Ongoing	Has not progressed to tender stage yet – to remain monitored by the DoF.
2nd June 2020				
Internal Audits				
	Terms of References for Quality & Assurance – Covid-19 approved by LT&R and Audit Committee. BDO to consider proposed changes.			BDO to consider proposed changes.
Procurement of Internal Auditors	The procurement process for Internal Auditors to begin in early 2021	Procurement Dept		
15 September 2020				

Internal Audit Review	Data Protection Update – it was AGREED that the Board Secretary will follow this up following the November meeting	Board Secretary		ASAP
	Student Fees – to be further discussed with BDO	SMT and BDO		
	Partnership Agreement – evidence to be provided to BDO. The Depute Principal – Planning and Student Experience will provide copies of all email correspondence regarding this issue to BDO.	DP-PSE		
	Business Continuity – internal discussions to take place with regards this part of the audit.	SMT		
	Budget Planning – to be discussed with F&GP Chair.	DoF		
	Health and Safety – discussion to ensure that all checks are being carried out (outwith the Covid-19 focus)			
	Update on Estates Spend to be taken to the next meeting for discussion.	DoF		November Meeting

University of the Highlands and Islands
Inverness College

Board of Management

Subject/Title:	Marketing and Communication Policy
Author: [Name and Job title]	Carol Sutherland, Marketing & Communications Manager
Meeting:	Audit Committee - Board of Management
Meeting Date:	9th March 2021
Date Paper prepared:	7th January 2021
Brief Summary of the paper:	To inform the Board of Management of the revised Marketing and Communications Policy. The changes to this policy, are largely responding to feedback and actions from the BDO Marketing Audit.
Action requested: [Approval, recommendation, discussion, noting]	Audit Committee are asked to consider the revised Marketing and Communications Policy and approve for progressing to the next stage of approval.
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	~~Yes~~ / No **If yes, please specify**:
Risk implications:	~~Yes~~ / No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes/No **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	
Status – [Confidential/Non confidential]	Non confidential
Freedom of Information	Yes

Can this paper be included in "open" business* [Yes/No]	

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

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

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

University of the
Highlands and Islands
Inverness College

Marketing and Communications Policy

REFERENCE: (will be inserted by Quality Unit)

Policy Owner	Director of ~~Business Development~~External Relations
Lead Officer	Director of ~~Business Development~~External Relations
Review Officer	Marketing and Communications Manager
Date first approved by BoM	
First Review Date	December 2020
Date review approved by BoM	
Next Review Date	
Equality impact assessment	
Further information (where relevant)	

Reviewer	Date	Review Action/Impact

Contents

1. Policy

1.1. Inverness College UHI is committed to providing information about learning opportunities which are fair and accurate, timely, current, transparent and focused on the needs of the intended audiences.

1.2. Inverness College UHI is committed to providing clear, accurate, comprehensive and accessible information on its courses, entry requirements and associated marketing and communications procedures at relevant stages of the process.

1.3. Marketing and publicity information will be available and retrievable where intended audiences and information users can reasonably expect to find it; the format and delivery of information will take account of the access requirements of a diverse audience.

2. Legislative framework / related policies

- Data Protection Act ~~1998~~2018
- Disability Discrimination Act (2005)
- Equality Act 2010
- Freedom of Information (Scotland) Act 2002
- Consumer ~~Protection Law~~protection laws and regulations, including the Consumer Rights Act (2015)
- Admissions Policy
- Quality Policy
- Freedom of Information Policy(Scotland) Act 2002
- Data Protection Policy
- ICT Code of Conduct
- Gender Action Plan
- EU General Data Protection Regulation (GDPR)
- UHI Partnership Information Security Acceptable Use Policy
- UHI Accessibility Statement (www.uhi.ac.uk/en/accessibility)
- Access and Inclusion Strategy
- Information Security Policy
- Public Interest Disclosure Policy

3. Policy Aims

3.1. To attract learners to study at Inverness College UHI and to communicate positive messages to both internal and external stakeholders in a coherent, innovative and effective way.

3.2. To promote all aspects of Inverness College UHI activities, including apprenticeships, events, short courses etc.

3.3. To provide advice on internal, external and corporate communications and media relations.

3.4. To maximise Inverness College UHI's relationships with external stakeholders in order to further enhance its reputation.

3.5. To support the Inverness College UHI Strategic Plan and complementary Marketing and Communication Strategy, through high quality marketing activities.

4. Scope

4.1. This policy applies to Inverness College UHI staff and relates to all marketing and communications.

5. Implementation

5.1. Marketing and Communications procedures that will form part of this policy include:-

5.1.1. Public Relations and Internal Marketing procedure
5.1.2. Website and Digital Marketing procedure
5.1.3. Promotions and Publications procedure
5.1.4. Social Media procedure

6. Responsibilities

6.1 The **Director of Business Development External Relations** is responsible for ensuring that:
The Marketing and Communications policy is reviewed and any changes are approved by the Senior Management Team and Board of Management.

6.2 The **Marketing and Communications team** is responsible for ensuring that:

6.2.1 Information provided by managers is included in the prospectus, and Inverness College UHI website and other promotional materials for all provision, including January start and evening/leisure courses.

6.2.2 Public relations activity promotes and enhances the profile and reputation of the college regionally, nationally and internationally.

6.2.3 Communication channels are utilised to engage stakeholders including staff, students and the wider community to promote the work of the college and maintain effective partnerships and relationships.

6.2.4 Information is kept up-to-date in a centralised repository around branding guidelines including use of the logo and consent for filming/photography.

6.2.4 6.2.5 Training and guidance is provided to staff who have been assigned responsibility to add and amend content on corporate communication channels by the Marketing and Communications Manager.

6.3 **Managers** are responsible for:

6.3.1 Ensuring that requests for support are in line with timescales in the marketing procedures.

6.3.2 Advising Marketing and Communications team of upcoming events, key dates, changes to content in their area and deadlines.

6.3.3 Identifying opportunities for articles, case studies and photographs/videos that will help to promote the full range of college activities and courses.

6.3.4 Ensuring that staff and students in their area are signposted to the Marketing and Communications policy and procedures.

6.4 **All staff** are responsible for supporting the College marketing and communications effort.
6.4

6.4.1 Staff should ensure that they familiarise themselves with the Marketing and Communications policy and procedures. Procedures specify responsibilities, tactics, timescales and channels. for the planning of campaigns, activities and marketing collateral.

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7. Compliance

7.1 This responsibility for compliance with the Marketing and Communications policy lies with all staff. The policy will be regularly reviewed and reports submitted to the Senior Management Team. and Operational Management Group.

8. Monitoring

8.1 The policy will be monitored and its implementation evaluated, and a monthly marketing progress report will be presented to Senior Management Team.

8.2 The marketing budget is monitored on a monthly basis (or whenever budget reports are received from Finance) by the Marketing and Communications Manager and the Director of ~~Business Development~~External Relations.

9. Review

9.1 The Marketing and Communications Policy will be reviewed on a 3 yearly basis, or sooner if legislative change requires.

**Board of Management
Audit Committee**

Subject/Title:	Health, Safety and Wellbeing Policy
Author: [Name and Job title]	Allan Kerr, Health and Safety Manager Chris O'Neil, Principal and CEO
Meeting:	Audit Committee
Meeting Date:	9th March 2021
Date Paper prepared:	25th February 2021
Brief Summary of the paper:	The Audit Committee is asked to approve the Health, Safety and Wellbeing Policy. The Health, Safety and Wellbeing Policy was approved at Scrutiny Panel on 8th February and SMT Committee on 17th February.
Action requested: [Approval, recommendation, discussion, noting]	Approval
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	Yes / No **If yes, please specify**:
Risk implications:	Yes / No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes/No **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	

Status – [Confidential/Non confidential]	
Freedom of Information Can this paper be included in "open" business* [Yes/No]	

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

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

Item 03b

University of the Highlands and Islands Inverness College

HEALTH SAFETY AND WELLBEING POLICY

REFERENCE: PL/HR/2020/001

Lead Officer	Principal and Chief Executive Officer
Review Officer	Health and Safety Manager
Date first approved by BoM	9 March 2009
First Review Date	7 March 2010
Date review approved by BoM	30 April 2020
Next Review Date	March 2021
Equality impact assessment	25 February 2016
Further information (where relevant)	Previous EIA 24.02.12

Reviewer	Date	Review Action/Impact
Health & Safety Manager	07.03.10	
Health & Safety Manager	30.05.12	
Health & Safety Manager	20.06.12	
Health & Safety Manager	19.03.15	
Health & Safety Manager	28.03.17	
Health & Safety Manager	29.05.18	Review approved by BoM audit Committee
Health & Safety Manager	21.03.19	Review approved by BoM
Health & Safety Manager	30.04.20	Review approved by BoM

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Contents
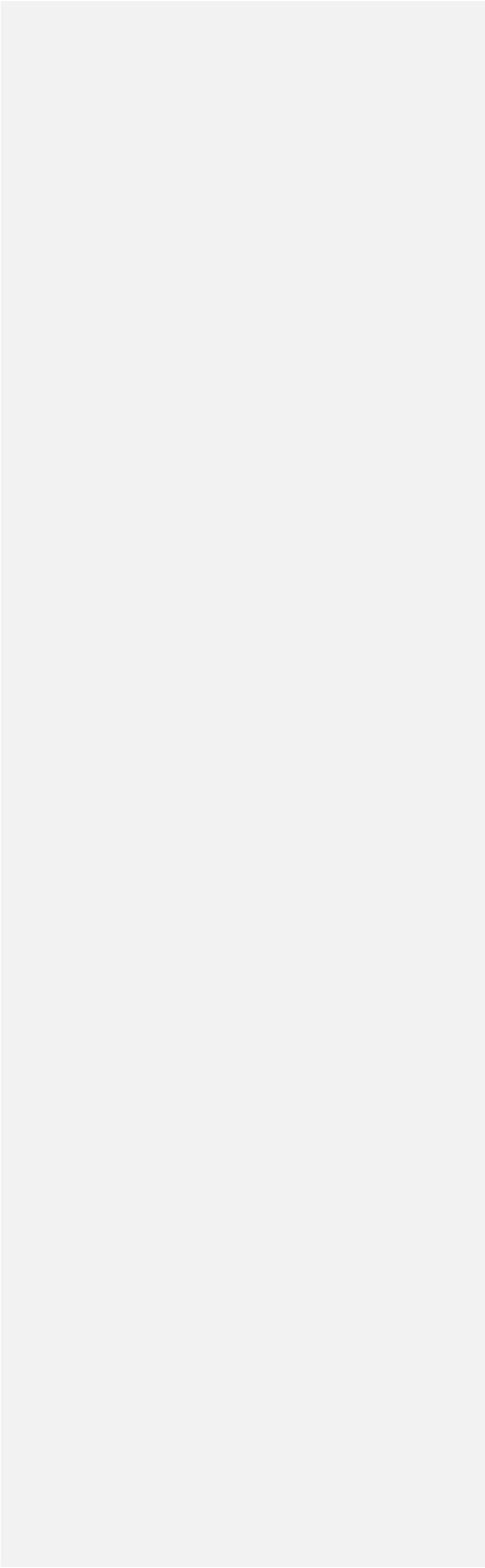
1. Policy Statement

Inverness College UHI acknowledges its statutory and moral obligations to adopt the highest standards of health, safety and wellbeing for staff, students and visitors.

Inverness College UHI is committed to achieve and maintain recognised quality standards in health and safety.

As an education provider and employer, Inverness College UHI is committed to developing a culture of competence and continuous improvement in health and safety management and practice. This will be achieved at all levels through promotion of attitudes and behaviours which instil in students and staff an expectation that sound health and safety practice is the norm.

In support of this, Inverness College UHI is committed to:
- Conform with all health and safety laws and regulations and relevant standards as the minimum accepted behaviour
- Preventing injury and ill health to all persons under the control of Inverness College UHI
- Maintain a secure, safe and healthy working environment
- Identifying all hazards and risks associated with its activities
- Providing suitable controls to mitigate risks arising from its activities to as low as reasonably practicable
- Promoting an incident free work place
- Commit to continual improvement of management systems and Health and Safety performance, regular review and revising of this policy
- Providing and maintaining safe working equipment
- Safe handling storing and transportation of any substances associated with its activities
- Sufficient and competent information, Instruction, training and supervision

The Board of Management sets the overarching policy for Health and Safety and delegates responsibility to the Principal and Chief Executive to ensure the college fulfils its responsibilities.

Principal: ……………………………………………   Date: ………………..

Chair of Board: …………………………………….   Date: ……………...

2. Legislative Framework/Related Policies

2.1.   The Health and Safety at Work *etc.* Act 1974.
2.2.   Management of Health and Safety at Work (Amendment) Regs 2006
2.3.   Provision and Use of Work Equipment Regulations 1998
2.4.   Manual Handling Operations 1992
2.5.   The Workplace (Health, Safety and Welfare) Regulations 1992
2.6.   The Personal Protective Equipment Regulations 2002
2.7.   Health and Safety (First Aid) Regulations 1981
2.8.   Electricity at Work Regulations 1989
2.9.   The Control of Noise at Work Regulations 2005
2.10.   The Employers' Liability (Compulsory Insurance) (Amendment) Regs 2011
2.11.   Fire Safety (Scotland) Amendment Regulations 2010
2.12.   Reporting of Injuries, Diseases and Dangerous Occurrences Regs 2013
2.13.   The Control of Substances Hazardous to Health (Amendment) Regs 2004
2.14.   The Health and Safety Information for Employees (Amendment) Regs 2009
2.15.   Health and Safety (Display Screen Equipment) Regulations 1992 (As amended 2002)
2.16.   Corporate Manslaughter and Corporate Homicide Act 2007
2.17.   Counter-Terrorism and Security Act 2015
2.18.   The Lifting Operations and Lifting Equipment Regulations 1998
2.19.   The Work at Height Regulations 2005

3. Scope

3.1. This policy applies to all staff, students and visitors within Inverness College UHI.

3.2. Contractors are covered by this policy with reference to the contractors' management system.

4. Organisation and Responsibilities

To ensure the effective implementation of the health and safety policy, specific responsibilities are detailed below.

4.1. Board of Management

4.1.1. The Board of Management will set the policy direction for health, safety and wellbeing and will have overall responsibility for ensuring the health, safety and wellbeing of all staff, students, visitors or other persons affected by the organisations activities. The Board of Management will ensure health and safety management systems and standards are monitored regularly to ensure their effectiveness and will scrutinise reports to Board accordingly.

4.2. Principal and Chief Executive

4.2.1 The Principal has delegated responsibility, reporting to the Board of Management, for ensuring the college fulfils its responsibilities.

4.2.2 The Principal will:
- Ensure that health safety and wellbeing is an integral part of the overall management and working culture.
- Ensure that procedures to assess risks are established and effective control measures are implemented.
- Develop a positive attitude to health safety and wellbeing amongst employees by visibly demonstrating commitment to the continuous improvement of the health and safety performance throughout Inverness College.
- Ensure regular monitoring and review Health Safety and Wellbeing Management Policies and Procedures.
- Ensure that relevant meetings address health safety and wellbeing issues and that appropriate actions are taken to address issues that arise.
- Provide Joint consultation arrangements through the Health Safety and Wellbeing Committee.

4.3. Senior Management Team

4.3.1 The Senior Management Team has delegated authority and functional responsibility for the activities carried out within their areas of corporate influence.

4.3.2 In order to meet their health, safety and wellbeing responsibilities, they will:

- Liaise with the Principal to establish the principles of continual improvement with regard to health, safety and wellbeing.
- Be aware of the Health and Safety at Work *etc.* Act 1974 and associated legislation relevant to the activities of the college.
- Allocate sufficient financial resources to allow the policy and procedures to be effectively implemented.
- Demonstrate commitment to achieving and maintaining a high standard of safety performance and accident prevention.
- Ensure monitoring and review of the implementation of the Health Safety and Wellbeing Policy and Procedures.

4.4. Managers and Heads of Schools

4.4.1 Managers and Heads of Schools have a health safety and wellbeing responsibility for the activities and functions carried out within their areas of operational responsibility.

4.4.2 In order to meet their responsibilities, Managers and Heads of Schools will:

- Ensure risk assessments, including assessments of plant, machinery and equipment (i.e. PUWER Assessments) are carried out where necessary and regularly reviewed in line with the requirements of health and safety legislation and the college Health Safety and Wellbeing Policy and Procedures.
- Undertake training identified by the Health & Safety Manager in the pursuance of Health & Safety compliance or improvement.
- Set clear measurable objectives to ensure progressive improvement.
- Provide all personnel with, so far as reasonably practicable;
  - ➢ Safe place of work
  - ➢ Safe plant and machinery
  - ➢ Safe working environment
  - ➢ Safe system of work
  - ➢ Safe handling, storing and transportation
  - ➢ Sufficient and competent information, instruction, training and supervision

4.4.3 Managers and Heads of Schools will be responsible for:
- Ensuring that Inverness College UHI's Health Safety and Wellbeing Policy is explained to employees and they are made aware of their health safety and wellbeing duties and responsibilities and that tutors equally convey this to students under their control.
- The training needs of employees are assessed and addressed to include the requirement for role specific induction training for new employees.
- Ensuring that the activities of college employees and contractors do not expose employees, students, contractors or others to risk.
- In the event of being notified of dangerous activity being stopped by employees, they are to investigate the matter and inform the Health & Safety Manager of the circumstances.

4.5. Health and Safety Manager

4.5.1 The Health and Safety Manager reports to the ~~Director of OrganisationalCollege~~ Principal and CEO ~~Development~~ and has responsibility for:
- Reviewing, revising, implementing, embedding and monitoring compliance of all health safety and wellbeing policies, procedures and arrangements.
- Planning, implementing and co-ordinating the risk assessment, inspection and internal/external audit programmes.
- Planning, Implementing and co-ordinating the risk assessment process.
- Developing appropriate performance measures and reporting performance standards to ensure continuous improvement.
- Liaising with HR regarding health surveillance requirements.
- Preparing papers, reports and statistical data for identified Committees.
- Ensuring emergency evacuation procedures, including personal evacuation plans, are tested and reviewed on a regular basis.
- Recording of accident/incidents and reporting in accordance with the Reporting of Injuries, Diseases and Dangerous Occurrences

Regulations (RIDDOR).
- Investigating and reporting on accidents, incidents and/ or near misses.

- Organising, co-ordinating and supporting safety personnel (first aiders and fire wardens).
- Identifying information, instruction and training requirements and delivering effective solutions.
- ~~Contractor Management in association with the Estates Office.~~ Provide advice and guidance to College departments/functions on contractor management.
- Acting as a point of contact for Enforcing Authorities.
- Maintaining own continuous professional development.
- Monitoring effective implementation of the Health Safety and Wellbeing Policy.
- Providing specialist advice and support to senior management and all departments/schools including the disseminating of good practice.
- Ensuring that the appropriate initial college health and safety induction training is given to all new employees.
- ~~Sanctioning~~ Advising SMT on the suspension, ~~following consultation with the relevant SMT member,~~ of activities where health and safety is being compromised significantly.

4.6. Estates and Campus Services Manager

4.6.1 The Estates and Campus Services Manager advises the appropriate member of the SMT and is responsible for:
- Fire Marshalls at all campuses.
- The testing and recording of all fire detecting equipment.
- Ensuring all means of escape are fully maintained and functional.
- The maintenance and inspection of all firefighting equipment.
- All visiting contractors, including the control of the Approved Contractor Register and issuing of Permits to Work.
- Ensuring all buildings, services and equipment owned or managed by the college are fit for purpose and do not cause, or contribute towards, unacceptable risks to health and safety.
- Testing inspection and maintenance of all building services in line with legislation.

4.7. Union Appointed Health and Safety Representatives

4.7.1 Staff appointed under the Safety Representatives and Safety Committees Regulations 1977 shall:
- Assist with the promotion of safe working practices.
- Familiarise themselves fully with the health and safety policy and arrangements.
- Liaise with managers and the College Health and Safety Manager in accident investigations and safety audits.
- Attend the College Health Safety and Wellbeing Committee, take part in proceedings, representing their members and presenting to them information gathered from meetings.

4.8. Fire Marshals

4.8.1 Inverness College UHI campuses are sub-divided into zones. Each zone has an identified fire marshal whose responsibility is:
- To ensure in an emergency, everyone evacuates their zone safely and does not re-enter until the "all clear" is given.
- To assist disabled persons, where required, with evacuation to a place of safety and to ensure the chief fire marshal is advised accordingly.

4.9. First Aiders

4.9.1 Inverness College UHI campuses are sub-divided into zones. Each zone has identified First Aiders whose responsibility is:
- To provide first aid for any staff students or visitors who require attention within their zone.
- To check and ensure adequate first aid supplies are always available.

4.10 ~~Technicians~~

~~4.10.1 Inverness College UHI campuses are sub-divided into academic departments; each department has an Academic Technician whose responsibility is:~~
- ~~Install, monitor and review agreed health and safety systems including risk assessments, COSHH assessments and policies and procedures.~~
- ~~Assist in the education and training of employees and students, including participation in induction programmes, with regard to all relevant health and safety issues e.g. accident investigation, risk assessments, employee and student safety awareness etc.~~

4.11 Employees

4.11.1 The Health and Safety at Work Act and the Management of Health and Safety at Work Regulations place duties upon employees, at all levels, while at work. These duties include the following**:**
- To take reasonable care for the health and safety of themselves and other persons who may be affected by their acts or omissions at work.
- To co-operate with the employer, so far as is reasonably necessary to enable them to meet their statutory health and safety duties, including undertaking training identified by the Health & Safety Manager in the pursuance of Health & Safety compliance or improvement.
- No-one may intentionally or recklessly interfere with or misuse anything provided in the interests of health, safety or welfare.
- Any employee who is required to operate machinery, equipment, dangerous substances, transport, safety devices or a means of production is to do so in accordance with training or instructions provided by the employer.
- Employees must make the employer aware of any serious imminent dangers to health and safety. All employees are expected to stop dangerous work practices from taking place where observed. Where an employee believes a work practice to be dangerous they

are to instruct those involved to stop the activity and immediately inform the relevant line manager (responsible for the department, school, function or area in which the activity is taking place).
- Participate in and conduct departmental Risk Assessments as directed by line managers, the Health & Safety Manager and Senior Management Team.

4.12 Students

4.12.1 All students shall comply with Inverness College UHI's Health Safety and Wellbeing Policy as published and with any health and safety procedures relating to the facilities which the student is using.

4.12.2 A student shall exercise reasonable care:
- For his or her personal safety.
- For the safety of other persons who may be affected by his or her acts or omissions.
- For the safety of the property of Inverness College UHI and of its students, staff, officers and visitors.

4.12.3 It shall be a disciplinary offence for any student to:
- Intentionally or recklessly misuse, tamper, or interfere with any firefighting equipment, fire prevention equipment, fire doors, fire detection equipment, fire alarm activation points, fire signs.
- Intentionally or recklessly misuse any equipment provided by the University in the interests of health, safety or welfare in pursuance of the Health and Safety at Work Act or of any relevant statutory provisions relating to health and safety.
- Fail to use appropriate Personal Protective Equipment.
- Fail to adhere to College Health & Safety policies, procedures or protocols.

5. Compliance

5.1. This policy must be complied with and it will be audited regularly with reports going to the appropriate committee.

5.2. Inverness College UHI will comply with legal and other requirements applicable to the identified health and safety hazards.

5.3. All new legal and other requirements will be evaluated, and documented, to determine applicability and impact to Inverness College UHI.

6. Objectives and Targets

6.1. Objectives will be identified and set in line with the annual review and operational planning process.

7. Communication

7.1. The Health Safety and Wellbeing Policy shall be actively communicated throughout the College using a variety of channels; examples of such channels include but are not limited to:
- Via the Policy Folder.
- Inclusion within the new start/contractor induction process.
- Provision to all external interested parties upon written request.
- Health and Safety notice boards.

8. Monitoring

8.1. 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 by the Health and Safety and Quality departments

8.2. The following health and safety monitoring methods may be used to monitor implementation:
- **Active methods** monitor the design, development, installation and operation of management arrangements.
- **Reactive methods** identify evidence of poor health and safety practice through the risk assessment process and take immediate action as required.

9. Audit

9.1. A schedule will be developed and implemented to cover health, safety and environmental audits. Scope and criteria for audits will consider (but not be limited to):
- Management system
- Existing and new policies and procedures
- Student enrolment and induction
- Staff induction.
- Risk assessment and environmental aspects
- Outputs from external audits or previous internal audits

9.2. The Audits will be planned to ensure that areas which are subject to legal compliance are completed each year.

10. Review

10.1. This policy and supporting arrangements will be reviewed annually to ensure currency of content, arrangements, new legislative requirements and to provide a framework for the setting and reviewing of health and safety improvement objectives.

10.2. This policy may also be updated outside of the stated annual timeframe (i.e. changes to legislation, or as the result of review).

10.3. Revisions will brought to the attention of staff and students through agreed arrangements for health and safety and policy consultation and communication.

University of the Highlands and Islands
Inverness College

Subject/Title:	Waste Management Policy
Author: [Name and Job title]	Martin Kerr, Estates and Campus Services Manager Georgie Parker, Director of External Relations
Meeting:	Audit Committee
Meeting Date:	9th March 2021
Date Paper prepared:	25th February 2021
Brief Summary of the paper:	The Audit Committee is asked to approve the Waste Management Policy. The Waste Management Policy was approved at Scrutiny Panel on 8th February and SMT Committee on 17th February.
Action requested: [Approval, recommendation, discussion, noting]	Approval
Link to Strategy: Please highlight how the paper links to, or assists with:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	Yes / No **If yes, please specify**:
Risk implications:	Yes / No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes/No **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	

Status – [Confidential/Non confidential]	
Freedom of Information Can this paper be included in "open" business* [Yes/No]	

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

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

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

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WASTE MANAGEMENT POLICY

REFERENCE: PL/CS/2015/001

DRAFT - 18/11/2019date

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Lead Officer	Estates and Campus Services Manager Director of External Relations
Review Officer	Waste Management Team Estates and Campus Services Manager
Date first approved by BoM	
First Review Date	18/11/2019
Date review approved by BoM	
Next Review Date	
Equality impact assessment	29/01/2021
Further information (where relevant)	

Reviewer	Date	Review Action/Impact
Martin Kerr	29/01/2021	Reviewed by Waste Management Team. Additional requirements after following EIA.
Martin Kerr	15/02/2021	Update observations from scrutiny panel review 08/02/2021.

Contents

1. Policy Statement

The Board of Management is committed to continuously review their operations in line with current strategy. One of the key cornerstones of our commitment is in the management of our waste and energy servicesThe Board of Management Inverness College UHI will adopt the principles of the 'best practicable environmental option' in the delivery of itsis committed to continuously review their operations in light of the current Climate change challenges/emergency. One of the key cornerstone of our commitment is in the waste management of our waste and energy services.services.

-
- Inverness College UHI will endeavouris committed to the reduction ofco the negative environmental impacts of its waste, to reduce landfill and to ensure the disposal of waste materials in an environmentally friendly manner.

Inverness College UHI is committed, by 2020, to the implementation of an effective waste management programme to that mreduce waste by 10% per staff member and student leading to a target to recycle 95% of the remaining waste by 2020.

- Inverness College UHI will meets or exceeds all legislative and regulatory requirements placed upon usit.
- Inverness College UHI recognises the need towill reduce the unnecessary use of raw materials and will enable recycling, composting and energy recovery to assist in reducing landfill waste.
- Inverness College UHI will establish and review KPIs Inverness College UHI will engage with curricularonCurriculum areas areas anwilld embed implement relevant waste management adjustments in the course of their curriculum review and planning ensuring that waste management is built in to their decision making.according to the products used in each department.
- Inverness College UHI will engagepartner with the local/Widerwider community and environmental groups to share knowledge and educate and facilitate good waste management practices. within the community.

2. Legislative framework / related policies

2.1 SEPA ZeroThe Waste (Scotland) Regulations & Waste (Scotland) Regulations 2012.:

2.2 IC will seek the support of EAUC as well as third-party waste management groups and waste management organisations. To advisce on best practice and up-and-coming legislation.

2.3 Health, Safety and Wellbeing Policy.

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2.4 Carbon Management Plan.
2.5. Sustainable Procurement Policy

- Environmental Act 1995 - Establishes the Environment Agency and SEPA as the regulatory bodies for contaminated land, control of pollution, conservation or enhancement of the environment.
- Businesses to present metal, plastic, glass, paper and card for separate collection from 1 January 2014.
- Food businesses (except in rural areas) which produce over 50 kg of food waste per week to present that food waste for separate collection from 1 January 2014.
- Food businesses (except in rural areas) which produce over 5 kg of food waste per week to present that food waste for separate collection from 1 January 2016.
- Waste contractors to provide collection and treatment services which deliver high quality recycling . comply with The Waste (Meaning of Hazardous Waste and European Waste Catalogue) (Miscellaneous Amendments) (Scotland) Regulations 2015.
- Holding our Supplier accountable to Packaging (Essential Requirements) Regulations 2015. To manage their packaging materials in accordance to their Duty of Care.
- Waste Electrical and Electronic Equipment Regulations 2013 SI 3113. Aim to combat the rapid growth of waste electronic and electrical equipment (WEEE) and its impact on the environment due to its hazardous content.
- Waste Management Regulations 1996 SI 634 - activities relating to scrap metal and waste motor vehicles.
- A ban on any metal, plastic, glass, paper, card and food collected separately for recycling from going to incineration or landfill from 1 January 2014.

2.2 Policy Aims

- Reduce - **Avoid the need to generate waste and avoid the need to discard materials.**

- Reuse - **To reuse, in the first instance within the campus and, if this is not practicable, with external nominated organisations.**

- Recycle – **Ensure segregation of materials for recycling; all organisations have a legal requirement to correctly separate waste.**

- Recover – **Use a disposal method that recovers energy from waste; energy recovery facility or composting facility.**

- Responsibly dispose – **To legally dispose of waste which does not fall into**

any of the above category.

3. Scope

3.1 This policy applies to all staff, students, and visitors and contractors within Inverness College UHI.

3.2 All staff, students, visitorsvisitors, and contractors produce waste and have a legal 'duty of care' for the waste they produce. The 'duty of care' imposes on the producer a responsibility to store, transfer and dispose of the waste properly and to avoid its illegal disposal by others.

3.32 Contractors will be made aware of the Inverness College UHI Policy and will adopt this policy with reference to the contractors' management system.Contractors are covered by will be made aware of the College Policy and requested to adopt this policy with reference to the contractors' management system.

Inverness College UHI engages in teaching and research at its campuses in Inverness, Balloch and Aviemore and other premises associated with or belonging to the College. This procedure applies to all employees, students, premises and activities under the control of the College.

4. Compliance

4.1 This policy will be audited regularly with reports going to the appropriate committee. An annual report will go to the Inverness College UHI Senior Management Team.This policy is a cross wide college policy; and all staff must work to meet the requirements outlined within the policy and associated

procedures. Compliance with the Policy will be monitored through regular audits, with outcome reports being reported to the appropriate committee.

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4.2 This policy must be complied with and it will be audited regularly with reports going to the appropriate committee.

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4.23 The CollegeInverness College UHI will work align its activitiesned with the Scottish Government Regulations and guidance from other authorities on managing waste. For example, Zero Waste Scotland

4.4 The College has a legal duty to ensure that its activities do not cause harm to the environment and to manage waste in accordance with legislation. Everyone who produces or manages waste within the College has a role to play in this. In general, you should take all practicable steps to minimise the waste you produce. This includes closely controlling purchases, reusing or sharing resources where practicable and recycling waste materials where possible. Try to adhere to the waste hierarchy:

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4.5 Duty of Care – Contr5olled Wastes, most waste, produced within the College, goes under the designation 'Controlled Waste'. This includes household waste, scrap metal, unwanted surplus substances, building or demolition waste or anything which is disposed of as broken, worn out, contaminated or spoiled. Wastes which are particularly dangerous or hazardous are designated 'Special Waste' and are subject to additional regulations.

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Producers of waste have a legal 'duty of care' for the waste they produce. The 'duty of care' imposes on the producer a responsibility to store, transfer and dispose of the waste properly and to avoid its illegal disposal by others.

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5. Monitoring

5.1 Monitoring of the Inverness College UHI waste streams are through the College Waste Management Contractor and their quarterly waste data statistics and profiling of current waste streams. The waste data statistics provided are used to measure performance.

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5.2 Performance is reported through the annual procurement and value for money report.Each college policy will be monitored and its implementation evaluated. Give details of monitoring information here, which will be used to scrutinise the implementation and impact of this policy. Monitoring information will lead to Performance Indicators being agreed, which will

inform SMART targets (within the planning cycle) and where relevant, equality outcomes, e.g.:

5.32 Inverness College UHI Estates and Campus Services Department will:

- Monitor wastes arising in all areas on a monthly basis.
- Set annual targets to contribute towards the overall aim of reducing waste volumes by increasing the proportion that is recycled and review progress against these targets on a quarterly basis.
- Ensure that all staff members receive guidance and information on waste and recycling relevant to their responsibilities.
- Ensure all waste management systems have been EIA reviewed to eliminate any barriers.
- Provide data to the marketing team for distribution to collected and other relevant information and communicate same to staff, students and the public in a visually accessible way.

5.3   Currently monitoring of the College waste streams are through the College Waste Management Contractor and their quarterly waste data statistics and profiling of current waste streams. The waste data statistics for 2019 will now be used as baseline data going forward into 2020 and beyond.

6. Review

6.1 This policy will be reviewed every 3 years, or sooner if legislation requires.

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University of the Highlands and Islands
Inverness College

Subject/Title:	Appointment of Internal Auditors
Author: [Name and Job title]	Lisa Ross, Board Secretary
Meeting:	Audit Committee
Meeting Date:	09 March 2021
Date Paper prepared:	02 March 2021
Brief Summary of the paper:	Background to our current Internal Auditor contract and a breakdown of the options which are available to us in respect of appointing internal auditors.
Action requested: [Approval, recommendation, discussion, noting]	Discussion and decision with regards which option to pursue.
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	No **If yes, please specify**: Financial Implications
Risk implications:	No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	No **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	

Status – [Confidential/Non confidential]	Confidential		
Freedom of Information Can this paper be included in "open" business* [Yes/No]	No		

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	X
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	X	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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University of the
Highlands and Islands
Inverness College

Board of Management

Subject/Title:	BDO Terms of Reference – Coronavirus Job Retention Scheme Grant
Author: [Name and Job title]	BDO Lisa Ross, Board Secretary
Meeting:	Audit Committee
Meeting Date:	09 March 2021
Date Paper prepared:	02 March 2021
Brief Summary of the paper:	Terms of Reference in respect of the Coronavirus Job Retention Scheme Grant Claims Review
Action requested: [Approval, recommendation, discussion, noting]	Approval
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	
Risk implications:	Yes **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	No
Consultation: [staff, students, UHI & Partners, External] and provide detail	N/A

Status – [Confidential/Non confidential]	Non-confidential		
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes		

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INVERNESS COLLEGE

INTERNAL AUDIT TERMS OF REFERENCE

CORONAVIRUS JOB RETENTION SCHEME GRANT CLAIMS REVIEW

BDO

CLIENT NAME - CJRS CLAIMS REVIEW

BACKGROUND

The UK Government's Coronavirus Job Retention Scheme (CJRS) was introduced in March 2020 as a short term measure to help businesses pandemic to protect jobs throughout COVID-19. Essentially, the UK Government would allow businesses that meet the criteria to make a claim for furloughing their employees and not making them redundant.

There are specific conditions which must be met in order to make a valid claim from Her Majesty's Revenue and Customs (HMRC) who have indicated that they reserve the right to review businesses records to ensure that they have made valid claims throughout the period.

The CJRS runs from March 2020 to April 2021.

There are four key areas relating to the Coronavirus job retention scheme (CJRS) grant claims:

- Qualifying Criteria

- Regular Salary Definition

- Salary Sacrifice

- Special Conditions

1. Qualifying Criteria

Claimants must meet a set criteria to be eligible to make a grant claim. The claimant requirements are as following:

- Must have a PAYE payroll scheme on or before 19 March 2020. For periods from 1 November onwards, employees who were employed on 30 October 2020

- Enrolled for PAYE online

- Have a UK bank account

- Must pay ALL of grant claim to employee – Salary Sacrifice implications.

In addition, the following employee requirements must be met:

- Must have been reported to HMRC on an Real Time Information (RTI) submission on or before 19 March 2020. For period from 1 Nov onwards between 20 March 2020 and 30 October 2020

- Must have a written agreement to furlough employees

- Be furloughed for at least 3 weeks

- Paid the lower of £2,500 and 80% of reference salary to August and 70% in September; and

- Not work whilst furloughed.

2. Regular Salary Definition

When calculating employees' regular salary, the amount you should use when calculating 80% or 70% of your employees' wages is regular payments you are obliged to make, including:

- regular wages you pay to employees

- non-discretionary overtime

- non-discretionary fees

- non-discretionary commission payments

- piece rate payments

The salary calculation should exclude:

- Tips

CLIENT NAME - CJRS CLAIMS REVIEW

- Discretionary payments (bonus, commission etc.)
- Non cash payments

3. Salary Sacrifice

An employer cannot use any element of a CJRS grant payment for salary exchange arrangements:

- If there is no agreement between an employer/employee that the salary exchange arrangement can unilaterally or jointly be postponed/cancelled it will continue until such time it is postponed/cancelled
- If it continues, the employer will have to pick up the cost of the salary exchange arrangement where it would need to be funded by the CJRS payment
- SMART Pensions
- Pensionable pay is calculated in a different way i.e. the CJRS payment is treated as the net position post salary exchange.

4. Special Conditions

Additional care should be taken where claimants have the following circumstances:

- Bank holidays – employees are entitled to 100% pay for these days, therefore the business must have either made a top up or offered a day in lieu
- Top ups – any payments which top employees pay up will impact the NIC calculations
- Training – employees are allowed to undertake training. Where training is undertaken the employees must receive at least the National Minimum Wage for these hours
- Employers allowance – where a business can claim the employers NIC allowance, this would reduce their claim for NIC. Claims in the early part of the tax year would need to be looked at closely
- Mistakes to claims – up until the 5 June, claimants could not make amendments to claims
- Determining whether employees are fixed or variable workers.
- Employees that had not worked for a full 12 months prior to being furloughed
- Reemploying an employee that had been made redundant prior to these rules coming into force
- Employees that went onto sick leave whilst furloughed.

Any of these specifics will make the calculations more difficult and could be the areas where errors may be made.

Inverness College furloughed X staff members during the grant claim period between March and April.

PURPOSE OF REVIEW

The purpose of this review is to establish whether adequate and effective controls are in place and maintained to mitigate risks associated with the management of CJRS grant claims.

The review will assess internal controls and compliance with Government guidelines, and HMRC requirements, to provide assurance that they are being followed consistently to effectively claim CJRS grants from the Government.

Where appropriate, we will make recommendations to address control gaps, control weakness or operational effectiveness and compliance issues.

CLIENT NAME - CJRS CLAIMS REVIEW

KEY RISKS

Based upon the emerging risks facing Inverness College during COVID-19 and our discussions with management, the key risks associated with the area under review are:

1. Failure to ensure Inverness College meets the set "Claimant" and "Employee" requirements outlined by the Government, prior to a claim(s) being made to HMRC, leading to non-compliance with government legislation, potential fines and reputational damage.

2. Failure to accurately calculate employees' "regular salary" when determining the value of the CJRS grant claim, leading to errors and an over-or-understated claim being declared to the Government and HMRC (incl. ghost employees.)

3. Failure to retain sufficient business records to support the claims made, leading to an invalid claim being made, which may lead to reputational damage, an investigation from HMRC and for the grant to be repaid in full.

4. Lack of monitoring and escalation processes in the event furloughed employees are requested to work during the grant period, without a declaration being made to the HMRC advising them of any change in circumstances, leading to a full investigation by the HMRC, penalties, fines and repayment of the grant funding received.

SCOPE OF REVIEW

The following areas will be covered as part of this review:

1. Claimant Conditions and Employee Requirements (Qualifying Criteria)
2. Regular Salary Definition and Grant Claim Calculations
3. Retention of sufficient business records
4. Monitoring and Change Management

APPROACH

Our testing will focus on the following areas:

1. **Claimant Conditions and Employee Requirements:** We will assess if the organisation qualified as a "Claimant" based on the requirements outlined by the Government prior to the claim being made.

   In addition, for a sample of 20 furloughed employees, we will assess if all requirements were met prior to the claim being made and obtain all relevant supporting documentation for review.

2. **Regular Salary Definition & Grant Claim Calculations:** We will interview key staff members to confirm how grant claims were calculated and the mechanisms in place to ensure all the relevant exclusions were made when calculating the grant claim.

   For a sample of 20 furloughed employees, we will recalculate the grant claim and identify any discrepancies to ensure all deductions and special considerations (i.e. Tips, Bonuses, Bank Holiday Payments, Sick Pay, Salary Exchange and SMART Pensions) were accurately taken into consideration. We will obtain all relevant supporting documentation for the selected calculations and investigate the reasoning for any omitting documents.

   We will reconcile the employees included on the grant claim(s) to the payroll system and payroll records to ensure employees included in the claim are current employees (i.e. employees that have worked for a full 12 months prior to being furloughed.)

   In addition, we will ensure sufficient segregation of duties was in place when performing the claim and confirm the approval process prior to the grant claim being made

3. **Retention of sufficient business records:** For a sample of 15 furloughed employees we review the:

   a. Furlough agreements including:
      i. the date furlough started
      ii. how much the furloughed worker will be paid
      iii. when the furlough will be reviewed

CLIENT NAME - CJRS CLAIMS REVIEW

    iv. how to keep in contact during furlough

  b. Furlough extension letters (if applicable)

  c. Notice letter issued to employees when the furlough period was coming to an end.

  d. Any changes to employment contracts

  e. Minutes of discussion meetings prior to the employee being furloughed.

We will also review the strategy documentation outlining the approach used by the organisation to select employees for furlough, to ensure it was completed in a fair and transparent way.

4. **Monitoring & Change Management:** We will confirm how changes to employees' status (i.e. from furloughed to the agreed point of return) are captured, monitored and communicated to all relevant stakeholders including the HMRC.

 For a sample of 15 furloughed employees we will seek the training records updated during the grant period. Where training has been undertaken we will confirm the steps taken to ensure the employees received at least the National Minimum Wage for these hours.

 We will interview management to confirm the steps taken to ensure furloughed employees did not work during the grant period and obtain all relevant reporting such as "Last Active" and network activity reports to identify any anomalies for further investigation.

At the conclusion of the fieldwork, we will hold a closing meeting to discuss the outcome of the review and agree recommendations. We will produce a draft report for management to comment on prior to being finalised and presented to the Audit Committee.

We will bring to the attention of management any points relating to other areas that come to their attention during the course of the review.

We assume for the purposes of estimating the number of days of review work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of review days may not be accurate.

MANAGEMENT COMMENTS

No management comments have been raised regarding the areas under review.

LOCATIONS

In order to remain compliant with COVID-19 guidelines, we will perform this review remotely rather than onsite.

We will perform this review using a combination of conference calls, video conferencing facilities and emails. We will endeavour to limit the amount of time required of key members of staff during this unusual time – in doing so our review may take place over an extended period of time; this will not affect the number of days estimated to complete this assignment.

We will continue to fulfil our performance obligations in the same way that we do for any other review that we would perform onsite. Where limitations in scope become apparent during the assignment (e.g. due to a lack of access to physical evidence) we will make this clear in our reporting.

EXCLUSIONS

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

- NIC calculations
- Employment law matters

REQUIREMENTS

Outlined below is an initial information request relating to this review. Timely receipt of this information is critical to ensure that the objectives of the review are met and that the work is completed on time.

CLIENT NAME - CJRS CLAIMS REVIEW

We have provided an overview of what we require from you and when we require each piece of information. We have tried to be specific wherever possible; however, please do contact us as soon as possible if you're unsure about any of the information required.

Please note that this is an initial request and is not exhaustive – further information requiring your attention (including meetings) will be required at the time of our fieldwork.

REQUIREMENT	DETAILS	RESPONSIBLE PERSON	REQUIRED BY
• List of furloughed employees • List of "active" employees (incl. unique identifiers, full name, job title, salary, Date they joined the organisation etc.) from the payroll system • Example of the furlough agreements presented to employees • Example of furlough extension letters • Example of Notice letter issued to employees when the furlough period was coming to an end. • Any training records maintained for furloughed employees • Employees' "Last Active" and Network activity reports • All relevant change management logs, reports, trackers • Guidance issued to management regarding furloughed employees • All relevant furlough strategies, policies and procedures • All relevant grant claim data and information	These documents will be used to select our substantive testing samples. Once selected, we will forward a list of all sampled records / transactions / contracts / etc. to you prior to the commencement of our fieldwork. We require all sampled information to be ready and accessible on day 1 of our fieldwork.	Roddy Ferrier	17/05/2021

While we always aim to minimise the impact of our fieldwork, we estimate that we will require a minimum of two hours per day with all key personnel.

Access to information/staff

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

Timing changes and cancellation:

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

KEY CONTACTS

BDO LLP

CLIENT NAME - CJRS CLAIMS REVIEW

Claire Robertson	Director	T: 0141 249 5206
		E: claire.robertson@bdo.co.uk
Chloe Ridley	Manager	E: chloe.ridley@bdo.co.uk
Abigail McGurn	Audit Trainee	E:Abigail.mcgurn@bdo.co.uk
EDINBURGH COLLEGE		
Roddy Ferrier	Director of Finance	E: Roddy.Ferrier@uhi.ac.uk

PROPOSED TIMELINE	
REVIEW STAGE	DATE
Commence fieldwork	01/06/2021
Number of review days planned	5
Agreed date for closing meeting	07/06/2021
Planned date for issue of the draft report	22/06/2021
Planned date for receipt of management responses	06/07/2021
Planned date for issue of proposed final report	07/07/2021
Planned Audit Committee date for presentation of report	tbc

SIGN OFF			
ON BEHALF OF BDO LLP:		**ON BEHALF OF INVERNESS COLLEGE**	
Signature:		Signature:	
Title:		Title:	
Date:		Date:	

University of the Highlands and Islands
Inverness College

Board of Management

Subject/Title:	Recommendations from the External Audit for the period ended 31 July 2020
Author: [Name and Job title]	Lisa Ross, Board Secretary
Meeting:	Audit Committee
Meeting Date:	09 March 2021
Date Paper prepared:	02 March 2021
Brief Summary of the paper:	External Audit Recommendations for 2020 along with outstanding actions from 2019 Audit.
Action requested: [Approval, recommendation, discussion, noting]	Discussion
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	Risk Management – demonstrates the steps taken to address the risks identified as a result of our external audit.
Resource implications:	
Risk implications:	Yes **If yes, please specify:** Operational: clear procedures identified and followed Organisational: reputational risk of failure to adhere
Equality and Diversity implications:	No
Consultation: [staff, students, UHI & Partners, External] and provide detail	N/A

Status – [Confidential/Non confidential]	Non-confidential		
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes		

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

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

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

Recommendations from the External Audit for the period ended 31 July 2020

Background information

Following our recent external audit carried out by EY there are a number of recommendations along with outstanding actions from the 2019 audit. The College is committed to following up on audit recommendations and implementing these timeously.

A summary of the outstanding recommendations is attached.

Recommendation

The Audit Committee are asked to discuss these recommendations and outstanding actions.

Follow up reports on these recommendations and actions should be taken to all Audit Committee Meetings to ensure that all are implemented and followed up.

Recommendations from the External Audit for the period ended 31 July 2020

No	EY Finding	Recommendation	IC Response	Responsible Officer	Timeframe	Update on Actions
1	From 2016/17 we have recommended to management that it review the model and accounting treatment to ensure it continues to meet the requirements of FRS 102. This was specifically in respect of whether the model should contain contingent rent. This process has yet to be fully implemented.	Management should ensure that its review of the NPD model and accounting treatment is completed as quickly as practically possible at this stage. Grade 2	Discussed with E & Y and agreed that some progress is needed on reviewing the agreement and E & Y's recommendations	Director of Finance	31 August 2021	
2	Management has recognised the need for proactive financial planning going forward to ensure the College maintains a financially sustainable position through these risks and uncertainties, and as the College undertakes a full strategic review of its teaching arrangements in 2021.	Financial monitoring and forward planning will continue to be vital to the College, in particular in monitoring the ongoing delivery of savings identified through the financial recovery plan. Grade 2	Draft Finance Strategy up to 31 July 24 document has been prepared; Finance monitoring at a top level has been revised in terms of presentation to Committee. Planned to spend near five months on budgeting for 21-22 and align curriculum planning more with budget process	Director of Finance	31 July 2021	

3	As part of its financial forecasting arrangements the College has forecast its cash flow at a summary level for the three years of the FFR and at a detailed level through to February 2022. The College forecasts holding cash of at least £3.4 million during this period, however recognises this is subject to significant volatility risk depending on the future impact of Covid-19 on the College's operations	Management should ensure that its cash flow position and forecast for at least the next 12 months is subject to rigorous review on a routine basis. Grade 2	Monitoring to 21 January 21 shows an improving position. Also there is work across the partnership on efficiency/income agenda of £20 million	Director of Finance	Over the year to 28 February 2022	
4	During the year management made us aware of the new joint working arrangement in place with Inverness College, in particular the shared responsibility for the Director of Finance role across both Colleges.	It is important that, particularly in the context of the additional pressures placed on management during this Covid-19 period, this arrangement is subject to ongoing review to ensure it does not impact the College's financial management arrangements. Grade 2	For Board review	Chairs and Principals	Over the coming year	
5	Progress has been made, however there is still work outstanding for the College finance team to progress actions in respect of involvement in the NFI exercise.	Management should ensure the College finance team is able to comply with relevant timetables and good practice in respect of NFI	Staff cost data and purchase (supplier) data was sent. Matching needs progress including other departments	Finance Manager and HR staff assisting with managers	Ongoing	

		requirements going forward. Grade 2				
6	Management has noted that due to the impact of Covid-19 it has not been able to implement the recommendation from last year around development of a more formal assessment of compliance.	In line with previous years we continue to recommend the College formalises its assessment of compliance with the Code and good practice consideration around governance statement disclosures. Grade 2	The Board of Management have carried out a review against the Code of Governance in January 2021. From this an action plan has been drafted and will be discussed at the Board of Management meeting on 18 February.	Board of Management	February 2021	
7	The College has noted that due to Covid-19 it has not been able to undertake an externally facilitated review this year, and plans to address this going forward in early 2021. This has been accordingly disclosed as an area of non-compliance with the Code of Good Governance in the Governance Statement.	The externally facilitated review of Board effectiveness should be completed at the first reasonable opportunity. All recommendations should be agreed to a detailed action plan, including timeframes for implementation. Grade 2	The External Effectiveness Review has been undertaken and feedback is due to be given by the facilitator on 28 January during the Board Away Day Workshop. Following this a working group will be set up (this will involve Secretary to the Board of Management as Board Secretary and three members of the BOM) to review the recommendations and the group will ensure that an action plan and timeframe for implementation of these actions	Board of Management	April 2021	

		are available for approval at the Board of Management meeting on 1st April 2021.			

University of the Highlands and Islands
Inverness College

Outstanding Recommendations from the External Audit for the period ended 31 July 2019

No	EY Prior Year Recommendation	Current Status	Responsible Officer	Timeframe	Update on Actions
1	The College should conduct a formal impact assessment on the implementation of the revised SORP. Grade 3	Management did not provide a formal impact assessment as part of the preparation of the 2019/20 financial statements. It is important going forward that management has a robust process for considering and implementing required changes to the financial statements.	Director of Finance		
2	Management should ensure it annually reviews the NPD accounting model to consider the key assumptions, and in particular whether the model should incorporate contingent rent. Grade 2	The review of the NPD model has not been completed at the time of writing this report. Management intends to complete the review in early 2021.	Director of Finance	Spring 2021	
3	The College should continue to focus on enhancement to its financial management arrangements, in particular with regards to a robust financial statement	EY outlined the status of current financial management arrangements, including progress in the year against recommendations.	Director of Finance		

	preparation and quality assurance process. Grade 1			
4	The College should continue to regularly monitor its forecast position, including delivery of its required savings, and its cash position and future forecast. Grade 1	We have outlined our work around financial sustainability at the College, including progress in the year cost reduction plans.	Director of Finance		
5	Management should ensure that they formalise their assessment around governance statement compliance and ensuring required information is published on a timely basis on the College website. Grade 2	We have outlined our work around governance arrangements at the College, including progress made by management against prior year open recommendations.	Board of Management		
6	The College should ensure it takes steps to participate in full in future NFI exercises, and ensures it considers the outputs and recommendations from this year's exercise to improve its own internal control arrangements. Grade 2	Progress has been made, however there is still work outstanding for the College finance team to progress actions in respect of involvement in the NFI exercise.	Director of Finance		

INVERNESS COLLEGE

INTERNAL AUDIT REPORT

WORKFORCE PLANNING
OCTOBER 2020

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Moderate	Moderate

DISTRIBUTION	
Nicola Quinn	HR Manager
Fiona Gunn	Professional Development Manager
Roddy Ferrier	Director of Finance
Members of the	Audit Committee
REPORT STATUS LIST	
Auditors:	Abigail McGurn
Dates work performed:	12/10/20 – 30/10/20
Draft report issued:	19/11/20
Final report issued:	09/02/2021

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design ▪ Generally a sound system of internal control designed to achieve system objectives with some exceptions.

Effectiveness ▪ Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High	▲	0
Medium	■	3
Low	●	3

TOTAL NUMBER OF RECOMMENDATIONS: 6

BACKGROUND:

It was agreed with management and the Audit Committee within the 2020-21 internal audit plan that Internal Audit would carry out a review of the workforce planning arrangements in place within Inverness College (the College).

The College has a draft Workforce Plan for 2020-2023. The Plan includes: analysis of prior and current year staff profile, planned teacher training, analysis of staff recruitment and retention and consideration of future workforce demand based on Skills Development Scotland's Regional Assessment.

The Professional Development and Review (PDR) Manager Guidelines require that PDR meetings are held at least annually between staff and their managers. The purpose of the meetings are to review performance against objectives, agree individual objectives for the forthcoming academic year, or agreed period of time and review staff development undertaken and future staff development requests. Completed PDR Meeting forms are uploaded to the employee's records on Ciphr the HR database system used by the College.

Training or qualification requests are submitted by the staff member's manager to the Professional Development Manager (PDM) for approval. PD1 Forms must be completed. The Development Flow Chart specifies that if the application type is for a Single Development Event the PDM reviews and approves the application. If the application type is for a Course of Further Study, the PDM along with members of SMT considers the business justification and the cost in the approval decision. In 2019/20, approximately 130 individual PD1 development requests were approved.

The College's annual Curriculum Plan outlines the courses which are going to be run in the year and the number of lecturers which are required to deliver the courses. This feeds into the Workforce Plan.

Staff expenditure increased in 2019/20 to £16.9M, a £1.4M increase from 2018/19 as a result of salary increases and redundancy payments. This was despite staff numbers decreasing from 374 to 364. Spend on agency staff has decreased over the last three years from £190k to £50k in 2019/20. The College spent £165k in 2019/10 on staff development, this was well within the budget of £195k. The Workforce Plan details how the staff budget will fall year on year for the duration of the plan to 2023.

The Staff Resource Panel meet fortnightly to discuss any and all changes to staff resources. Where additional staff are required a Standard Business Case form must be submitted to the Staff Resource Panel for approval.

SCOPE AND APPROACH:

The scope of the review was to assess:

- Inverness College has an effective workforce plan and a resourcing strategy which aligns with the Corporate/Strategic Plan objectives;
- Inverness College has effectively evaluated the skills and teams required to deliver its priorities;
- There is sufficient capacity and capability within Inverness College to deliver its immediate operational and strategic priorities;
- Inverness College accurately predicts and efficiently sources requirements for agency staff and specialist input;
- Inverness College has robust development plans in place to address skills/resource gaps; and
- Inverness College has taken a structured approach to identifying key (critical) roles within the College.

Our approach was to conduct interviews to establish the controls in operation for each of our areas of audit work. We evaluated these controls to identify whether they adequately address the risks. We then sought to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

A de-brief meeting was held before completing the review to discuss findings and initial recommendations.

GOOD PRACTICE:

We noted a number of areas of good practice being demonstrated at the organisation in relation to workforce planning. These include:

- The Workforce Plan is aligned to the Strategic Plan 2017-2020;
- There has been a steady fall in recent years of expenditure on agency staff;
- In the Workforce Plan, the College has considered forecast industry demand and the impact this may have on their workforce; and
- Any changes to staffing are approved by the Staff Resources Panel.

KEY FINDINGS:

Notwithstanding the areas of good practice noted above, we have noted areas where further improvement could be made to workforce planning, summarised below:

- **Accurate Training Records:** Not all training records and certifications of staff are held in a central location. Ciphr does not have the capabilities to monitor training needs. Specialised training and certifications are monitored by Curriculum Managers due to a lack of capacity and specialist knowledge of requirements in the Development Team. Skills gap analysis cannot be conducted to feed the Learning Plan.
- **Succession Planning:** The College has not identified critical roles and does not have a documented succession plan;
- **Personal Development and Review Meetings:** PDR meetings should take place at least once a year and the form should be uploaded onto Ciphr. A sample of five employees were tested. For three no PDR forms could be provided and for the remaining two, a PDR form was uploaded to Ciphr however both were completed in 2018.
- **Professional Learning and Development Request Form (PD1):** A sample of two PD1 Forms were reviewed and both did not have the Professional Development Authorisation section completed.
- **Staff Development Policy & Procedures:** The Staff Development Policy was last reviewed in 2015 and the Staff Development Procedure last reviewed in 2010, both are overdue review.
- **The Workforce Plan**: The Workforce Plan, currently in draft, does not have an owner nor does it document review stages or how check-ins will be conducted.

CONCLUSION:

We are able to provide moderate assurance over the design and operational effectiveness of the controls and processes in place in relation to workforce planning.

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

✔ Inverness College does not have an effective workforce plan and a resourcing strategy which aligns with the Corporate/Strategic Plan objectives.

✔ There is insufficient capacity and capability within Inverness College to deliver its immediate operational and strategic priorities.

✔ Inverness College does not accurately predict and efficiently source requirements for agency staff and specialist input.

✔ Inverness College does not have robust development plans in place to address skills/resource gaps.

DETAILED FINDINGS

RISK: INVERNESS COLLEGE HAS NOT EFFECTIVELY EVALUATED THE SKILLS AND TEAMS REQUIRED TO DELIVER ITS PRIORITIES.

Ref	Sig.	Finding
1	🟧	**Accurate Training Records**

Accurate Training Records

It is important to have accurate records of staff training, qualifications and certifications to understand the level of competency across the organisation.

Not all training records and certifications of staff are held in a central location. Ciphr does not have the capabilities to monitor training needs. Specialised training and certifications are monitored by Curriculum Managers due to a lack of capacity and specialist knowledge of requirements in the Development Team. As a result skills gap analysis cannot be conducted to feed the Learning Plan.

There is a risk the College does not have an accurate record of completed and outstanding training.

RECOMMENDATION:

We recommend the College considers implementing a learning management system, which will allow training records and certifications to be held centrally and will allow skills gaps analysis to be completed which can inform the learning plan.

MANAGEMENT RESPONSE:

We continue to work with staff and managers to ensure that all qualifications and certificates are forwarded to the PD team for accurate imputing to the system. We are currently exploring add-ons to our HR system which would allow skills gaps analysis to be completed on an organisation wide basis. Meanwhile, managers continue to undertake skills gap analysis for their areas as part of their overall management responsibilities.

Responsible Officer:	Professional Development Manager
Implementation Date:	HR system review during academic year 2021/22

RISK: INVERNESS HAS NOT TAKEN A STRUCTURED APPROACH TO IDENTIFYING KEY (CRITICAL) ROLES WITHIN THE COLLEGE.		
Ref	**Sig.**	**Finding**
2	🟧	**Succession Planning** It is good practice to identify critical roles and have a succession plan to support a smooth transition in the event a key member of staff was to become unavailable or leave. The College has not identified critical roles and does not have a documented succession plan. There is a risk the College loses key skills and experience if a key member of staff were to leave.

RECOMMENDATION:

We recommend identifying critical roles and preparing a documented succession plan.

MANAGEMENT RESPONSE:

Whilst we do not necessarily have a 'list' of critical roles – I must re-iterate some of the comments made:

- We review our staffing in line with our annual curriculum plan and set our annual staffing budget accordingly. Anticipating future skill need / development of skill sets to support future curriculum developments.
- Managers continually monitor staff numbers to ensure that sufficient resources are attached to each department to ensure curriculum and support service levels can be met.
- Skills gaps are filled either through redeployment of staff from other areas of the College or, where necessary, through external recruitment in line with the budget.
- A review and approval process has been established to ensure that appointments, both internal and external, are managed in line with available budgets, curriculum and service demand and strategic objectives.
- Development opportunities are made available for staff internally in preparation for promoted posts when vacancies become available. Staff have been provided with learning and development support to help them achieve that. For example, through trainee roles/programmes, CMI training for new line managers and those aspiring to become, and secondment opportunities.
- Within the Curriculum teams, Programme Co-ordinators roles were created several years ago which allow lecturers to be appointed on a fixed term basis allowing them to gain experience in reviewing quality of programmes and timetable management.
- Academic Management/Schools Structure - over the past years we have also implemented a number of workforce structural changes including a transformation of our academic middle management structure and moving our curriculum groupings into wider 'schools' structure. For example, appointments to the Depute Head of School posts were made.
- Although recruitment to specialist roles is challenging in the Highlands, the College has implemented a number of initiatives to develop some resilience. Processes are in place which ensure that critical positions are filled to ensure that staff resources are available to meet commitments. Managers continually monitor staff numbers to ensure that sufficient resources are attached to each department to ensure curriculum and support service levels can be met. We continue to use development opportunities to mitigate risk wherever possible. Attraction campaigns are enhanced and reviewed for hard to fill posts.
- Variable supply staff are used to address resource gaps in the short term with the pool of variable staff reviewed annually in conjunction with dept mgrs.to ensure that skills are available to meet requirements.
- Profiling of staff, in terms of age, qualifications and skills, is performed along with access to pension funds, and known retirals.
- A personal skills framework is in place which forms part of every staff member's annual PDR process.

A documented succession plan procedure as outlined above will be formalised.

Responsible Officer:	HR Manager
Implementation Date:	April 2021

RISK: INVERNESS COLLEGE HAS NOT EFFECTIVELY EVALUATED THE SKILLS AND TEAMS REQUIRED TO DELIVER ITS PRIORITIES.

Ref	Sig.	Finding
3	🟧	**Professional Development and Review Meetings**

The Professional Development and Review (PDR) Manager Guidelines state employees should attend a meeting at least once during each year and the PDR form should be uploaded to Ciphr.

A sample of five employees were tested:
- For three, no PDR forms could be provided
- For two, a PDR form was uploaded to Ciphr however both were completed in 2018

PDR meetings are not being held in line with policy. There is a risk that development needs are not identified and progressed.

RECOMMENDATION:

We recommend management are reminded of the importance of PDR meetings. Completion of meetings and completion of the PDR forms should be monitored.

MANAGEMENT RESPONSE:

Email reminders are sent monthly from the HR team to all line managers to track, monitor and record the completion rates of PDR's per department.

Responsible Officer:	HR Manager
Implementation Date:	Currently in place.

RISK: INVERNESS COLLEGE HAS NOT EFFECTIVELY EVALUATED THE SKILLS AND TEAMS REQUIRED TO DELIVER ITS PRIORITIES.

Ref	Sig.	Finding
4	🟢	**Professional Learning and Development Request Form (PD1)** Managers complete and submit PD1 forms to the Professional Development Manager for approval when they have a training or qualification request for a member of staff.

A sample of two PD1 Forms were reviewed and both did not have the Professional Development Authorisation section completed. The outcome was communicated to the manager via email.

There is a risk approval of training and qualification requests cannot be evidenced.

RECOMMENDATION:

We recommend the Professional Development Authorisation section is completed in PD1 forms.

MANAGEMENT RESPONSE:

Date of approval, names of approving managers and budget code information now included on all PD1 forms.

Responsible Officer:	Professional Development Manager
Implementation Date:	Currently in place

RISK: INVERNESS COLLEGE HAS NOT EFFECTIVELY EVALUATED THE SKILLS AND TEAMS REQUIRED TO DELIVER ITS PRIORITIES.		
Ref	Sig.	Finding
5	🟢	**Staff Development Policies & Procedures** Policies should be reviewed on a regular basis to ensure policies reflect current expected practice. The Staff Development Policy was last reviewed by the Board of Management in 2015 and was due to be reviewed in March 2018. The Staff Development Procedure was last reviewed by the Board of Management in 2010 and was due to be reviewed in September 2013 with an extension to September 2014. We recognise UHI is currently in the process of developing a Staff Development Policy and Procedure that will be used across all campuses including Inverness College, adopting a Single Policy Environment. There is a risk policies become outdated and do not reflect current practice.

RECOMMENDATION:

We recommend the College adopts UHI's Staff Development Policy and Procedure and these are reviewed on a regular basis.

MANAGEMENT RESPONSE:

The UHI Staff Development Policy and Procedures will be adopted and communicated to staff through the Professional Development committee and other channels as soon as it becomes available.

Responsible Officer:	Professional Development Manager
Implementation Date:	As soon as UHI release the new policy and procedure, anticipated before the end of 2020/21 academic year.

RISK: INVERNESS COLLEGE DOES NOT HAVE AN EFFECTIVE WORKFORCE PLAN AND A RESOURCING STRATEGY WHICH ALIGNS WITH THE CORPORATE/STRATEGIC PLAN OBJECTIVES.		
Ref	**Sig.**	**Finding**
6	🟢	**The Workforce Plan** It is important that clear workforce plans are in place and appropriately reviewed and approved. The Workforce Plan 2020-23 is currently a draft version and there are sections which are still to be completed: Section 5, Recruitment and Retention of Workforce and Section 6, Succession Planning. The document does not document its owner or the review process. There is a risk that the College does not have an effective Workforce Plan.

RECOMMENDATION:

We recommend the Workforce Plan is completed and is reviewed and approved on a timely basis.

The document owner, reviewer and approver and when it is next due for review should also be documented, and future reviews timetabled to ensure the plan is refreshed for the beginning of the years to which it relates.

MANAGEMENT RESPONSE:

The Workforce Plan 2020-23 is currently a draft version and the outstanding sections to be completed are Section 5, Recruitment and Retention of Workforce and Section 6, Succession Planning. The HR Manager will liaise with SMT to finalise, including documenting its owner and the review process.

Responsible Officer:	HR Manager and SMT
Implementation Date:	31 June 2021

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.

Nicola Quinn	HR Manager
Fiona Gunn	Professional Development Manager
Roddy Henry	Deputy Principal

APPENDIX I – DEFINITIONS

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

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

APPENDIX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

The purpose of this review is to provide assurance to management and the Audit Committee that effective processes are in place in relation to workforce planning.

KEY RISKS:

Inverness College does not have an effective workforce plan and a resourcing strategy which aligns with the Corporate/Strategic Plan objectives.

Inverness College has not effectively evaluated the skills and teams required to deliver its priorities.

There is insufficient capacity and capability within Inverness College to deliver its immediate operational and strategic priorities.

Inverness College does not accurately predict and efficiently source requirements for agency staff and specialist input.

Inverness College does not have robust development plans in place to address skills/resource gaps.

Inverness has not taken a structured approach to identifying key (critical) roles within the College.

SCOPE OF REVIEW:

The scope of the review will be to assess whether:

- Inverness College has an effective workforce plan and a resourcing strategy which aligns with the Corporate/Strategic Plan objectives;
- Inverness College has effectively evaluated the skills and teams required to deliver its priorities;
- There is sufficient capacity and capability within Inverness College to deliver its immediate operational and strategic priorities;
- Inverness College accurately predicts and efficiently sources requirements for agency staff and specialist input;
- Inverness College has robust development plans in place to address skills/resource gaps; and
- Inverness College has taken a structured approach to identifying key (critical) roles within the College.

However, Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

APPROACH:

 Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

During the course of the review we will keep management informed of any issues which arise as a result of our testing.

A de-brief meeting will be undertaken before completing the review on-site to discuss findings and initial recommendations.

FOR MORE INFORMATION:

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INVERNESS COLLEGE
INTERNAL AUDIT REPORT

COVID-19 - HEALTH & SAFETY
DECEMBER 2020

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Substantial	Substantial

DISTRIBUTION	
Roddy Ferrier	Director of Finance
Allan Kerr	Health & Safety Manager
Ken Russell	Depute Principal – Academic Development
Members of the	Audit Committee

REPORT STATUS LIST	
Auditors:	Mark Reynolds, Chloe Ridley
Dates work performed:	7/12/2020 - 16/12/2020
Draft report issued:	21 December 2020
Final report issued:	4 February 2021

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design 🟢 There is a sound system of internal control designed to achieve system objectives.

Effectiveness 🟢 The controls that are in place are being consistently applied.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High	🔺	0
Medium	🟧	0
Low	🟢	2

TOTAL NUMBER OF RECOMMENDATIONS: 3

BACKGROUND:

As part of the 2020-21 Internal Audit Plan, it was agreed by management and the Audit Committee that Internal Audit would carry out a review of the health & safety arrangements the College puts in place to re-open its buildings following Covid-19 lockdown restrictions.

In response to the pandemic, the College set up the Covid-19 Transition from Lockdown Operational Management Group (CVTMG). The Group was established in March 2020 and met on a weekly basis, to plan and identify the measures that needed to be taken so that the College could open safely. The Group is chaired by the Depute Principal- Academic Development and membership includes the Health & Safety Manager and staff from Communications, Estates, IT, HR and Procurement.

Four risk assessments were completed in response to Covid-19:
· For key personnel accessing the building during lockdown;
· For non-key personnel accessing the building to retrieve documents;
· For personnel assessing the building to perform work related tasks; and
· For opening the College estate to operations in the Covid-19 environment

The College used Alcumus PSM's Return to Work Guidance pack to identify where there are gaps and the additional measures required to allow the College to open in the Covid-19 environment. Alcumus PSM are a health & safety consultancy company. The Guidance included a checklist of health and safety measures which the College considered whether to implement. From this an action tracker was created, and its progress was monitored by the CVTMG.

HR contacted all staff in March, prior to lockdown asking staff who are at increased risk of complications from Covid-19 to bring this to the attention of HR. HR are aware of 62

members of staff with a self-declared health condition, 58 of these have been identified as high risk and there are 27 members of staff with high risk caring responsibilities.

Prior to commencing working from home, staff were advised to watch a DSE video and complete a DSE assessment on the SHE portal.

The Health & Safety Manager follows guidance issued by the Health & Safety Executive (HSE) when implementing changes across the campus to manage and mitigate the spread of Covid-19 and allow operations to continue in the estate in a safe and controlled manner. HSE is the UK's independent regulator for work related health, safety and illness. The Health & Safety Manager also attends UHI's Expanded Health & Safety Practitioner Group which allows an opportunity to discuss current issues and share best practise across UHI. Union representatives also attend CVTMG meetings and share best practice.

The College's Return to Work Protocol is regularly reviewed by the CVTMG. It is a live document and updated regularly as circumstances and guidance are constantly evolving during the pandemic. It is shared with staff via Sharepoint and iConnect. The Protocol includes guidance on accessing College buildings, travelling to campus, measures and expected practices in the campus and the protocol to take if there is a suspected Covid-19 case.

Estates staff and Facilities Management contractors maintained a presence throughout the operational closure of the College, to maintain the buildings. On the 31st of August some vocational students returned to campus for course delivery.

In preparation for staff and students returning to campus, the Health & Safety Manager measured and assessed occupancy levels of all rooms depending on 2m and 1m distancing. Occupancy levels were shared with the Celcat Team, so the timetabling system could be updated.

Each Head of School reviewed all of their courses to assess how they could be delivered ie fully remote or partly on campus. The final delivery was endorsed by a Senior Management Team (SMT) panel. Heads of School then identified on campus staffing requirements. Managers were required to submit 'essential activity requirements' to CVTMG by the 14th August for review and approval by the CVTMG and SMT. Completed timetables for students that would be entering the building from the 24th of August were also required to be submitted for the same date.

Managers were notified by HR of staff who were formally authorised to return to campus from the 24th of August. Prior to returning to campus, managers were required to run through a re-induction checklist with staff, which included going through protocols and guidance.

Many changes were made to the College prior to opening, including: transparent screens at key interaction points, a flow system for walking round the campus and staggered start and end times for classes to reduce traffic in corridors. Sanitising wipes are provided to staff and students to wipe down keyboards, phones and any communal tools/equipment used during class. Face coverings are to be worn when social distancing is not possible by everyone that is not exempt. Staff are also encouraged to use the 'Protect Scotland' contact tracing app. Occupancy of classrooms which are being used is between 25-30%.

To date, the College has had one student test positive for Covid-19. There was no indication that it was related to College activity. This was communicated to staff and students and was shared on the College website. The room in which the student had been was given a deep clean and five students and one lecturer were asked to self-isolate.

Visitors to the College are not invited onto the site without SMT approval. Any contractors required to work within the College building are to provide Risk Assessment Method Statements that include control measures for the spread of Covid-19. Contractors also have to sign a declaration before entering the site that they are free of Covid-19 symptoms.

The College have a Covid-19 page on their website to provide information and advice to staff, students and employer partners. There are also various posters around the campus to communicate protocols, including restricted access, wearing face coverings and maintaining social distancing. Students and staff are kept updated with new protocols and guidance via email, iConnect and Sharepoint. There are regular posts on social media platforms to share rules to follow when on campus.

The On-Campus Duty Manager is expected to be visible and walk through the building approximately 3 times a day to check occupancy, queuing issues, lack of hand sanitiser and general compliance with Covid-19 protocols. Staff also have a responsibility to monitor compliance with protocol. Any issues can be reported via the Service Desk. Arrangements are constantly being evaluated by CVTMG and SMT, and will be updated when there is new guidance released. HR send a weekly update to SMT, the Health and Safety Manager and Estates to provide an update on authorised campus headcount for the week and an update on absences.

SCOPE AND APPROACH:

The scope of our review was to assess whether:

- The College has undertaken risk assessments and impact analyses for re-opening its building following Covid-19 lockdown restrictions;
- Operational processes have been revised to reflect appropriate revised arrangements for re-opening;
- The revised arrangements clearly support the safety of staff, students and visitors, and follow Government guidance;
- The new health and safety arrangements have not been suitably approved and are communicated to staff and students; and
- Regular monitoring and evaluations are planned to determine adherence to the revised arrangements, and the arrangements will be reviewed on a regular basis.

Our approach was to conduct interviews to establish the controls in operation for each of our areas of audit work. We then evaluated these controls to identify whether they adequately addressed the risks. We then gained evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

A de-brief meeting was undertaken before completing the review to discuss findings and initial recommendations.

GOOD PRACTICE:

During our review we noted a number of areas of good practice as follows:
- The College has a Return to Work Protocol which is updated regularly in response to guidance from the government;
- There is regular communication with staff and student about health and safety protocols through multiple communication channels;

- The College has created an Operational Plan outlining the steps to be taken in the event of an outbreak or isolated scenario. It documents actions and responsibilities;
- Gap analysis and risk assessments were completed for re-opening the building following lockdown restrictions;
- Revised arrangements support the safety of staff and follow government guidance; and
- The CTVMG was set up to plan and identify measures that needed to be taken so that the College could open safely.

KEY FINDINGS:

Notwithstanding the areas of good practice noted above, we also identified some areas where there is opportunity for improvement as follows:

- **Risk Register:** There were no documented mitigating actions or further actions for the Covid-19 related risks in the Risk Register which was presented at the June 2020 Audit Committee; and
- **DSE Self-Assessments:** DSE self-assessments were not completed by all staff.

CONCLUSION:

At this time, we can offer substantial assurance around the design and operational effectiveness of the controls surrounding Covid-19 specific health & safety arrangements at Inverness College.

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

✔ The College has not undertaken risk assessments and impact analyses for re-opening its buildings following Covid-19 lockdown restrictions.

✔ Operational processes have not been updated to reflect appropriate revised arrangements for re-opening.

✔ The revised arrangements do not clearly support the safety of staff, students and visitors, and do not follow Government guidance.

✔ The new health and safety arrangements have not been suitably approved and are not communicated to staff and students.

✔ Regular monitoring and evaluations to determine adherence to the revised arrangements are not planned, and there are no plans to review the arrangements on a regular basis.

DETAILED FINDINGS

RISK: THE COLLEGE HAS NOT UNDERTAKEN RISK ASSESSMENTS AND IMPACT ANALYSES FOR RE-OPENING ITS BUILDINGS FOLLOWING COVID-19 LOCKDOWN RESTRICTIONS

Ref	Sig.	Finding
1	🟢	**Risk Register** It is good practice for an organisation's Risk Registers to document mitigating actions for each risk. There were no documented mitigating actions or further actions for the Covid-19 related risks in the Risk Register which was presented at the June 2020 Audit Committee. There is a risk that appropriate mitigating actions are not being implemented in response to Covid-19 risks.

RECOMMENDATION:

We recommend that mitigating actions and further actions are documented within the Risk Register for Covid-19 related risks.

MANAGEMENT RESPONSE:

It is felt that the absence of COVID-19 mitigations being recorded in the overall Risk Register does not present any significant risk due to the presence of operational and functional mitigations being recorded in specific Risk Assessments and enacted through protocols.

Ownership of the Risk Register sits with the Finance Director, though during the initial stages of the Pandemic and subsequent College response, the role of Finance Director was undertaken by an agency appointee on a temporary basis.

Responsible Officer:	Finance Director
Implementation Date:	4/2/20

RISK: THE COLLEGE HAS NOT UNDERTAKEN RISK ASSESSMENTS AND IMPACT ANALYSES FOR RE-OPENING ITS BUILDINGS FOLLOWING COVID-19 LOCKDOWN RESTRICTIONS

Ref	Sig.	Finding
2	🟢	**DSE Self-Assessments** DSE self-assessments should be completed by all staff working from home. There are 86 staff working from home and 22 staff (25%) have not completed the DSE self-assessments. There is a risk that staff working from home are not working comfortably and safely.

RECOMMENDATION:

We recommend Line Managers remind staff to complete DSE assessments and this is monitored.

MANAGEMENT RESPONSE:

There have been continued instructions issued for the completion of DSE Self-Assessments for College Employees working from home. However, as per the recommendation, a directive to line managers from the Principal will be issued for staff to complete an assessment with a deadline of 23 Feb 21.

Responsible Officer:	Allan Kerr
Implementation Date:	23 Feb 21

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.

Allan Kerr	Health & Safety Manager
Ken Russell	Depute Principal – Academic Development
Nicola Quinn	Human Resources Manager
Helen Aird	Marketing & PR Officer

APPENDIX I – DEFINITIONS

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

RECOMMENDATION SIGNIFICANCE

High ▲ A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.

Medium ■ A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.

Low ● Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

APPENDIX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

The purpose of this review will be to gain assurance that health & safety arrangements adopted for the re-opening of buildings are suitable in ensuring the safety of staff and students.

KEY RISKS:

- The College has not undertaken risk assessments and impact analyses for re-opening its buildings following Covid-19 lockdown restrictions.

- Operational processes have not been updated to reflect appropriate revised arrangements for re-opening.

- The revised arrangements do not clearly support the safety of staff, students and visitors, and do not follow Government guidance.

- The new health and safety arrangements have not been suitably approved and are not communicated to staff and students.

- Regular monitoring and evaluations to determine adherence to the revised arrangements are not planned, and there are no plans to review the arrangements on a regular basis.

SCOPE OF REVIEW:

The scope of our review is to assess whether:

- The College has undertaken risk assessments and impact analyses for re-opening its building following Covid-19 lockdown restrictions;
- Operational processes have been revised to reflect appropriate revised arrangements for re-opening;
- The revised arrangements clearly support the safety of staff, students and visitors, and follow Government guidance;
- The new health and safety arrangements have not been suitably approved and are communicated to staff and students; and
- Regular monitoring and evaluations are planned to determine adherence to the revised arrangements, and the arrangements will be reviewed on a regular basis.

However, Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

During the course of the review we will keep management informed of any issues which arise as a result of our testing.

A de-brief meeting will be undertaken before completing the review on-site to discuss findings and initial recommendations.

FOR MORE INFORMATION:

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INVERNESS COLLEGE
INTERNAL AUDIT REPORT

FINANCE SYSTEM UPGRADE
FEBRUARY 2021

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Moderate	Moderate

DISTRIBUTION	
Roddy Ferrier	Director of Finance
Kelly MacKenzie	Finance Project Facilitator
Members of the	Audit Committee
REPORT STATUS LIST	
Auditors:	Abigail McGurn
Dates work performed:	11/01/21 – 21/01/21
Draft report issued:	05/02/21
Final report issued:	01/03/21

EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design	■	Generally a sound system of internal control designed to achieve system objectives with some exceptions.
Effectiveness	■	Evidence of non-compliance with some controls, that may put some of the system objectives at risk.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High	▲	0
Medium	■	4
Low	●	0

TOTAL NUMBER OF RECOMMENDATIONS: 4

BACKGROUND:

It was agreed with management and the Audit Committee within the 2020-21 internal audit plan that Internal Audit would carry out a review of the project management processes applied to the upgrade of Inverness College's (the College) finance system.

The University of the Highlands and Islands (UHI) undertook a project to deliver a new finance Enterprise Resource Planning (ERP) solution across eight of the UHI partnership institutions. This project started in 2015 and has been ongoing for considerably longer than scheduled and the system is not yet implemented.

The College identified and evaluated four options available to them:

1. Continue as part of the UHI project to implement Technology One
2. Withdraw from the UHI project and continue using our existing system
3. Step back from the UHI project, continue using our existing system but upgrade this as a temporary solution
4. Withdraw from the UHI project and procure our own solution, either independently or with other incorporated colleges within UHI

These options were presented to the Board of Management (BoM) in December 2018, along with an analysis of risks and expected costs of option. At the BoM's March 2019 meeting on receipt of further information about the benefits of upgrading the current system, the Board approved going ahead with option 3.

Key benefits of upgrading the current system included; having an integrated document management tool, increased visibility of authorisations within the system and increased

functionality which would include replacing some paper based processes and creating efficiencies within the finance function.

The system upgrade was provided by Kick ICT who provide the College's finance system, SunSystems. It was agreed the project would take 42 days at a cost of £32,790. Additional training days at a cost of £3,676 have also been purchased. These costs were split between Inverness College and North Highland College, as North Highland College also upgraded their finance system.

The agreed go live was 1st April 2020, however there was an 8 week delay caused by lockdown restrictions and key staff leaving Inverness College. The system was implemented and fully running by 30th May 2020.

A Terms of Reference (ToR) between Kick ICT, Inverness College and North Highland College for the project was prepared, which documented the project teams, scope, a draft timeline, and Kick ICT's project management methodology. The document was approved by the Inverness College and North Highland College Directors of Finance and Kick ICT in January 2020.

To support the implementation of the project, the Inverness College project team comprised two Finance Managers, three Finance staff, an IT Lead Consultant and one Finance Project Facilitator.

The TOR outlines that Kick ICT has a 10 step process to implementation, which includes: Project Initiation, Software Installation, Project Team Training, Business Mapping & System Design, System Build, User Training, Data Migration, Acceptance Testing, Live Operation and Post Implementation Review.

The Finance Project Facilitator prepared a project plan, which detailed all tasks required to complete the project. The plan assigned responsibility for each task, outlined expected start and end dates, and the number of hours expected to complete. Progress against the plan was monitored throughout the project by Kick ICT.

There was a Project Portal, which allowed anyone within the team to raise an issue. Each issue was given a priority rating and assigned to an individual. The portal tracked who raised the issue and when and recorded when the issue had been closed.

The Finance Project Facilitator worked and communicated daily with Kick ICT throughout the project and there was frequent communication within the project team. The Finance Project Facilitator also updated the Financial Director, and updates on progress were provided to the Board.

SCOPE AND APPROACH:

The scope of the review assessed whether:
- There was an effective project management methodology being applied to the management of the system upgrade;
- Roles and responsibilities had been defined and understood in relation to the project;
- There was sufficient communications relating to the upgrade of the finance system, and sufficient oversight by management;
- An effective project plan was in place with clear milestones, which was monitored appropriately;
- Change thresholds (time, cost, quality and risk) and expected benefits (including improvements to the timelines and efficacy of budget reporting) had been clearly defined, and expected benefits successfully realised; and

- There was sufficient reporting in place at the appropriate level surrounding the progress of the project against the project plan; changes to time, cost, quality and risk; and expected benefits.

Our approach was to conduct interviews to establish the controls in operation for each of our areas of audit work. We then sought documentary evidence that these controls were designed as described. We evaluated these controls to identify whether they adequately addressed the risks.

We then sought to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control.

A de-brief meeting was undertaken before completing the review to discuss findings and initial recommendations.

GOOD PRACTICE:

We noted a number of areas of good practice being demonstrated at the organisation in relation to the project management of the finance system upgrade:

- The Business Case considered four options and evaluated risks and costs of each option. The Business Case was approved by the Board;
- The issues tracker allowed effective and efficient resolution of issues; and
- There is evidence of frequent communication throughout the project within the project team and with the external contractor.

KEY FINDINGS:

Notwithstanding the areas of good practice noted above, we have noted areas where further improvement could be made to project management of the finance system upgrade, summarised below:

- **Project Management Methodology:** There is no Project Management Methodology in place at the College;
- **Project Evaluation:** The College does not require evaluation of a project on its completion. Due to time constraints there has been no project evaluation for the Finance System Upgrade project;
- **Change Forms:** The ToR did not outline acceptable tolerance for changes or the level of authority required to approve a Change Form. One Change Form was approved by the College's Finance Project Facilitator, however the form was not dated or signed. Also a Change Form was not completed despite there being an 8 week delay in completing the project; and
- **Defining Responsibilities:** The project team was outlined in the ToR, however there was no detail of their expected responsibilities, including who had overall responsibility at Inverness College for the project. Additionally, governance and reporting mechanisms were not documented. It was not clear how regularly management, SMT and the Board should be updated on progress of the project.

CONCLUSION:

We are able to provide moderate assurance over the design and over the operational effectiveness of the controls and processes in place in relation to project management of the finance system upgrade.

OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

✔ There may not be an effective project plan in place with clear milestones, and/or this may not be monitored appropriately.

✔ There was sufficient communications relating to the upgrade of the finance system, and sufficient oversight by management

DETAILED FINDINGS

RISK: THERE IS NO EFFECTIVE PROJECT MANAGEMENT METHODOLOGY BEING APPLIED TO THE MANAGEMENT OF THE SYSTEM UPGRADE.

Ref	Sig.	Finding
1	🟧	**Project Management Methodology**
		It is important that an organisation has a documented project management methodology to ensure that projects are run efficiently, effectively and consistently.
		There is no documented Project Management Methodology in place at Inverness College. As a result there is no agreed process for managing projects.
		There is a risk that projects are not effectively manages, as no project management methodology is in place.

RECOMMENDATION:

We recommend the College prepares a project management framework and that all people responsible for managing projects are trained in the methodology.

We recommend the methodology includes and considers the following:
- Includes templates for Business Cases, project plans, risk registers, monitoring, project evaluation
- Outlines expected approval required of key documents
- Change management process
- Gateway process
- Monitoring timelines, costs and risks through the project
- Project evaluation and Lessons learned when the project is completed
- Risk Management
- Scalability, considers requirements for projects of differing sizes

MANAGEMENT RESPONSE:

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.

Responsible Officer:	SMT still to allocate
Implementation Date:	June 2021

RISK: THERE WAS SUFFICIENT REPORTING IN PLACE AT THE APPROPRIATE LEVEL SURROUNDING THE PROGRESS OF THE PROJECT AGAINST THE PROJECT PLAN; CHANGES TO TIME, COST, QUALITY AND RISK; AND EXPECTED BENEFITS.

Ref	Sig.	Finding
2	🟧	**Project Evaluation**

Following a projects completion it is good practice to assess whether the objectives have been achieved and identify whether there are any lessons to be learned.

The College does not require evaluation of a project on its completion.
Due to time constraints there has been no project evaluation for the Finance System Upgrade project.

There is a risk that project objectives have not been realised and lessons to be learned are not being captured.

RECOMMENDATION:

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.

MANAGEMENT RESPONSE:

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.

Responsible Officer:	Director of Finance (Shared)
Implementation Date:	June 2021

RISK: CHANGE THRESHOLDS (TIME, COST, QUALITY AND RISK) AND EXPECTED BENEFITS (INCLUDING IMPROVEMENTS TO THE TIMELINESS AND EFFICACY OF BUDGET REPORTING) MAY NOT HAVE BEEN CLEARLY DEFINED, AND EXPECTED BENEFITS SUCCESSFULLY REALISED.

Ref	Sig.	Finding
3	🟧	**Change Forms** The project Terms of Reference (ToR) outlined events that would require a Change form to be submitted; change in scope, change in estimates and changes to the schedule. The ToR did not outline acceptable tolerance for changes or the level of authority required to approve a Change Form. One Change Form was completed when additional key documentation was added to the ToR. This form was approved by the College's Finance Project Facilitator, however the form was not dated or signed. The project was originally agreed to be completed on the 1st of April 2020 but was not completed until the 31st of May 2020, 8 weeks later and a Change Form was not completed. There is a risk that changes to the project are nor appropriately documented and approved.

RECOMMENDATION:

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.

Project Managers should ensure Change Forms are completed appropriately when necessary.

MANAGEMENT RESPONSE:

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.

Responsible Officer:	SMT still to allocate
Implementation Date:	June 2021

RISK: ROLES AND RESPONSIBILITIES MAY NOT HAVE BEEN DEFINED AND/OR MAY NOT BE UNDERSTOOD IN RELATION TO THE PROJECT.

Ref	Sig.	Finding
4	🟧	**Defining Responsibilities** Roles and responsibilities should be defined and documented at the outset of a project to ensure understanding and accountability. The project team was outlined in the Terms of Reference, however there was no detail of their expected responsibilities, including who had overall responsibility at Inverness College for the project. Additionally, governance and reporting mechanisms were not documented. It was not clear how regularly management, SMT and the Board should be updated on progress of the project. There is a risk that individuals were not aware of their responsibilities.

RECOMMENDATION:

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.

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

MANAGEMENT RESPONSE:

 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.

Project Management Methodology can be combined with the work Quality will be doing on this.

Responsible Officer:	SMT still to allocate
Implementation Date:	June 2021

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.

Kelly MacKenzie	Finance Project Facilitator
Gillian Hossack	Finance Manager North Highland College

APPENDIX I – DEFINITIONS

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

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

APPENDIX II - TERMS OF REFERENCE

PURPOSE OF REVIEW:

The purpose of this review is to provide management and the Audit Committee with assurance over the controls in place to manage the upgrade of the College's finance system.

KEY RISKS:

- There is no effective project management methodology being applied to the management of the system upgrade.

- Roles and responsibilities may not have been defined and/or may not be understood in relation to the project.

- There may be insufficient communications relating to the upgrade of the finance system, and insufficient oversight by management.

- There may not be an effective project plan in place with clear milestones, and/or this may not be monitored appropriately.

- Change thresholds (time, cost, quality and risk) and expected benefits (including improvements to the timeliness and efficacy of budget reporting) may not have been clearly defined, and expected benefits successfully realised.

- There may not be sufficient reporting in place at the appropriate level surrounding the progress of the project against the project plan; changes to time, cost, quality and risk; and expected benefits.

SCOPE OF REVIEW:

The scope of the review is to assess whether:

- There is an effective project management methodology being applied to the management of the system upgrade;
- Roles and responsibilities have been defined and understood in relation to the project;
- There is sufficient communications relating to the upgrade of the finance system, and sufficient oversight by management;
- An effective project plan is in place with clear milestones, which is monitored appropriately;
- Change thresholds (time, cost, quality and risk) and expected benefits (including improvements to the timelines and efficacy of budget reporting) have been clearly defined, and expected benefits successfully realised; and
- There is sufficient reporting in place at the appropriate level surrounding the progress of the project against the project plan; changes to time, cost, quality and risk; and expected benefits.

Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

During the course of the review we will keep management informed of any issues which arise as a result of our testing.

A de-brief meeting will be undertaken before completing the review on-site to discuss findings and initial recommendations.

FOR MORE INFORMATION:

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Inverness College UHI

INTERNAL AUDIT REPORT

Follow up review

January 2021

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BDO

REPORT STATUS	
Auditor:	Mark Reynolds
Dates work performed:	10 December – 27 January 2021
Draft report issued:	3 January 2021
Final report issued:	11 February 2021

DISTRIBUTION LIST	
Roddy Ferrier	Director of Finance
Audit Committee	Members

Restrictions of use

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

EXECUTIVE SUMMARY

Scope and Work Undertaken

Background

As part of the provision of continual assurance with regard to internal control arrangements, a review of the degree of implementation of previously agreed Internal Audit recommendations was conducted in January 2021. On request of the Audit Committee we are completing a follow-up audit part way through the year. 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 37 audit recommendations were followed up. These relate to 12 separate internal audit reports, as shown below:

- Student Fees and Contracts (2016/17) (1 recommendation)
- Data Protection (2017/18) (1 recommendation)
- Partnership Working (2017/18) (1 recommendation)
- Business Continuity Management (2018/19) (3 recommendations)
- Financial Planning (2018/19) (6 recommendations)
- Curriculum Planning (2018/19) (1 recommendation)

- Research Governance (2018/19) (3 recommendations)
- Business Planning & Performance Management (2019/20) (2 recommendations)
- Cash Handling (2019/20) (4 recommendations)
- Health & Safety (2019/20) (8 recommendations)
- Estates Management (2019/20) (3 recommendations)
- Marketing & Communications (2019/20) (4 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 at January 2021

The summary below and overleaf provides a simple overview of the status of each recommendation. Of the 29 recommendations due to be implemented, 9 recommendation (31%) has been categorised as fully implemented, 7 (24%) have been categorised as partially implemented, and 13 (45%) as not implemented. Details of the partially implemented, and not implemented recommendations are included on the pages which follow. 8 recommendations are not yet due for implementation.

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

Audit	Status at January 2021					Total
	Fully Implemented	Partially Implemented	Not Implemented	Superseded	Not yet due for Implementation	
Student Fees and Contracts	-	1	-	-	-	1
Data Protection	1	-	-	-	-	1
Partnership Working	-	1	-	-	-	1
Business Continuity Management	-	3	-	-	-	3
Financial Planning	1	-	5	-	-	6
Curriculum Planning	-	1	-	-	-	1
Research Governance	3	-	-	-	-	3
Business Planning & Performance Management	-	-	2	-	-	2
Cash Handling	-	-	4	-	-	4
Health & Safety	-	-	-	-	8	8
Estates Management	1	2	-	-	-	3
Marketing & Communications	3	-	1	-	-	4
TOTAL	**9**	**7**	**13**	**-**	**8**	**37**

RECOMMENDATION STATUS – STUDENT FEES AND CONTRACTS 2016/17

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
1	Amounts transferred between SITS and SUN should be reconciled regularly and explanations for any variances documented and corrections made if necessary. Such reconciliations should be reviewed and agreed by a second member of staff; with both the preparer and reviewer signing the reconciliations as evidence this is being done.		Original This task has been reallocated and reconciliations will be brought fully up-to-date. Thereafter this reconciliation is to be embedded into month end procedures.	*Responsible Officer: Finance Manager* *Implementation Date: 31 August 2016*

Status at January 2021 & Revised Recommendation

Partially Implemented

2018/19 follow-up identified plans are now in place to implement a process that will allow daily reconciliations to be conducted. No further update or evidence has been provided. This is expected to be implemented by 31 July 2021.

Management Response – January 2021

Work has commenced reconciling the past year. We will be going back two years regarding reconciliation and then write-off. This should have been addressed years ago. In progress.

RECOMMENDATION STATUS – PARTNERSHIP WORKING 2017/18

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
2	We recommend that the College should seek a partnership agreement with the Highland Council which clearly defines roles and responsibilities.	🟢	**Original** AGREED: The college, along with the two other Academic Partners in Highland Region, has formed a Strategic Group with Highland Council education department. The development of a partnership agreement has been agreed as one of the key activities of the group. As such the recommendation has been completed. **October 2019** In terms of action that the College can control, this action has now been completed. The College can do nothing further other than continue to prompt for a response from Highland Council.	*Responsible Officer: Depute Principal* *Implementation Date: Completed*

Status at January 2021 & Revised Recommendation

Partially Implemented

The College has sought a partnership agreement with the Highland Council, however it is not yet finalised.

Management Response – January 2021

A meeting between the three academic partner colleges and the Highland Council Head of Education was sought in December 2020. A meeting was to be scheduled for January 2021 but to date (3 February 2021) has not. The Principal of West Highland College is now following up on behalf of the colleges.

RECOMMENDATION STATUS – BUSINESS CONTINUITY MANAGEMENT 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
3	We recommend that, as planned, the College implements business continuity training for all staff. Regular refresher training should be provided going forward, and the College should ensure it records all training for each staff member, and obtains sufficient evidence of attendance/completion.	🟧	**Original** Agreed. **October 2019** This will be looked at once the new Health and Safety Manager commences in post in November 2019.	*Responsible Officer: Martin Kerr and Richie Hart* *Implementation Date: May 2019*

Status at January 2021 & Revised Recommendation

Partially Implemented

Briefing sessions were held in August 2019, however not all staff were in attendance. Further training sessions for Duty managers have been held, however attendance records are still outstanding. Duty manager and fire marshal refresher training are still ongoing.

Management Response – January 2021

Attendance records forward for Feb 2020 duty manager training.
College is currently reviewing On-Call support. As part of implementation BC refresher training will be undertaken . Delivery date April 2021

RECOMMENDATION STATUS – BUSINESS CONTINUITY MANAGEMENT 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
4	We recommend that the College develops a testing plan/schedule for BCP which should be reviewed on an annual basis to ensure a strategic approach to testing is achieved. This plan should ensure that varying categories of events are scheduled to be tested on an annual basis based upon likelihood and overall risk. A formal testing schedule should also be developed for IT/Disaster recovery. In addition, we recommend that the outcomes, lessons learned and required actions are formally documented within the plan for each test.	🟧	<u>Original</u> Agreed. Implemented for the next induction in June 2019 <u>October 2019</u> Business continuity testing schedule has been developed, and is in place for 2019/20.	*Responsible Officer: Martin Kerr* *Implementation Date: June 2019*

Status at January 2021 & Revised Recommendation

Partially Implemented

A BCP Plan was prepared for 2019. However no evidence has been provided to support whether the plan was completed and whether lessons learned and required actions were documented. Additionally no plan has been provided for 2020, a fire drill was completed in October 2020 and an evaluation exercise was completed following the test.

Management Response – January 2021

2021 test plan to be issued April 2021.

RECOMMENDATION STATUS – BUSINESS CONTINUITY MANAGEMENT 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
5	We recommend that the College reviews the BCP Contact List to ensure that full contact details are provided for external parties. Any external contacts which are not necessary should be removed from the BCP.	🟢	<u>Original</u> Agreed. <u>October 2019</u> This task will be delegated to an appropriate team member to ensure all contact details are updated and relevant.	*Responsible Officer: Martin Kerr* *Implementation Date: March 2019*

Status at January 2021 & Revised Recommendation
Partially Implemented
Contact number update scheduled for March 2021

Management Response – January 2021
BCP Contact review planned for 16th March 2021.

RECOMMENDATION STATUS – FINANCIAL PLANNING 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
6	Meetings should be scheduled with budget holders on a quarterly basis. Budget holders are assigned a first point of contact within Finance.	🟢	<u>Original</u> Agreed. Budget holders have already been assigned named contact points within the Finance team. In addition, quarterly financial review meetings will be in place for 2019/20 and these meetings will also include the Principal and Director of Finance.	*Responsible Officer: Finance Manager* *Implementation Date: August 2019*

Status at January 2021 & Revised Recommendation

Not Implemented

No evidence has been provided to support quarterly meetings are taking place with budget holders and budget holders have been provided a first point of contact. It is expected to be in place from 1 February 2021

Management Response – January 2021

Monitoring to Budget Holders – all cost centres will be sent out to budget holders on a monthly basis. This will commence from 1 February 21. Teaching cost centres have been sent out, but not Support. Meetings will only take place by exception relating to cost centres giving rise to concern. 2020-21 is a transition year - I would like to have been further on regarding this.

RECOMMENDATION STATUS – FINANCIAL PLANNING 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
7	We recommend Financial Regulations are updated to reflect that SMT are required to consider the budget prior to the F&GP Committee.	🟢	This will be considered when the Financial Regulations are next reviewed.	*Responsible Officer: Finance Manager* *Implementation Date: December 2019*

Status at January 2021 & Revised Recommendation
Not Implemented Financial Regulations have not been updated. This is expected to be updated by December 2021.
Management Response – January 2021
Financial Regulations will be updated in due course. At present there are a lot more important issues to address than this. The SMT was included in key budget review in preparing 2020-21 budget, and will be included again for 2021-22.

RECOMMENDATION STATUS – FINANCIAL PLANNING 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
8	We recommend the budget timetable assigns responsibility for completion of each task. The budget timetable should include the following steps: 1. communication of the budget timetable to the Senior Management Team and budget holder 2. update the budget when funding is confirmed from the UHI 3. submission deadline of Enhancement Plans and Budget and Resource Planning Templates; and 4. review of the Enhancement Plans and communication of the results. We recommend the budget timetable is communicated to budget holders. Budget holders expected involvement is communicated in advance of the budget setting process.	🟢	<u>Original</u> Agreed that the budget timetable should have assigned responsibility for tasks and be clearly communicated. Updating the budget for final UHI allocations will be incorporated if the timing of the final confirmation enables this. The Enhancement Plan process is not specifically about budgeting. Additional resource requirements can be identified through this process. Agreed that the outcome of this process needs to be clearly communicated to budget holders on completion.	*Responsible Officer: Director of Finance* *Implementation Date: July 2019*

Status at January 2021 & Revised Recommendation

Not Implemented

Budget timetable was not provided to evidence the inclusion of the above points. No evidence has been provided to evidence communication of timetable to budget holders in advance of the budget setting process. Revised implementation date is 31 July 2021.

Management Response – January 2021

Not accepted as it stands – I will not be wholly following this. Staff budgeting has commenced for 2021-22. When this and the income and other costs modelling is sent out to budget holders for review, comment and input, the timeframe for return of such information will be given. The finalisation of information from UHI is always uncertain. I will be aiming to have a revenue budget for Finance Committee approval by the end of June 2021. This means I am aiming for a budget for SMT review by the end of May. Five months is plenty time given the two months' spent on it last year. Control sheets covering sending out budgets; receipt; uploads etc will be used. The budget process will be robust.

RECOMMENDATION STATUS – FINANCIAL PLANNING 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
9	We recommend the outcome of the Budget & Resource Planning submissions is communicated to budget holders. A scoring mechanism is put in place to grade projects, and projects are prioritised and selected based on this.	🟧	<u>Original</u> Agreed. SMT will be asked to review and prioritise requests and budget holders will be notified. A transparent scoring mechanism will be agreed and applied to ensure consistency.	*Responsible Officer: Director of Finance* *Implementation Date: July 2019*

Status at January 2021 & Revised Recommendation

Not Implemented

No documentation has been provided to evidence the outcome of the Budget & Resource Planning submissions are communicated to budget holders and that a scoring mechanism has been put in place. Revised implemented date is 31 July 2021

Management Response – January 2021

Not accepted as it stands - how much information the SMT wants has still to be agreed. Also there is a request by UHI for zero based budgeting. This scoring matrix is unlikely to be followed and a degree of pragmatism will have to be used with conflicting demands.

RECOMMENDATION STATUS – FINANCIAL PLANNING 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
10	We recommend Budget profiling is performed on an annual basis, taking into consideration expected expenditure each month.	🟧	**Original** Agreed. This is an area of focus for the Management Accounting team. **October 2019** No further progress has been made due to the inability to date to recruit to the vacant Management Accounting Assistant. This task will not be progressed until that post has been filled.	*Responsible Officer: Management Accountants* *Implementation Date: June 2019*

Status at January 2021 & Revised Recommendation
Not Implemented No evidence has been provided to support that budget profiling is taking place.

Management Response – January 2021
Not accepted as it stands - Budget profiling is helpful for payroll review, but little else. For overheads and income we do profiles but they are usually standard. Looking at every cost centre's history and making efforts to meet this recommendation – I am sorry but any benefit from this (and I question if there is benefit) is not worth the time.

RECOMMENDATION STATUS – CURRICULUM PLANNING 2018/19

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
11	We recommend that the college produce more regular utilisation reports for its estate and staff, and that these reports are monitored and scrutinised by an appropriate group within the college.	🟢	Agreed - The college recognises the need to re-establish regular room utilisation audits, and the enhanced functionality of Celcat should improve the information available through these audits. The audits were reported previously via the Academic management Group, which is no longer in existence. The college will ensure that room utilisation audits are re-instated and reported regularly through an appropriate group.	*Responsible Officer: Depute Principal - Planning and Student Experience* *Implementation Date: Academic Year 2019-20*

Status at January 2021 & Revised Recommendation
Partially Implemented
This process is not currently in place due to Covid-19 restricting the numbers of students that can be in a classroom at one time.
Management Response – January 2021
The process will be reintroduced for 2021-22, COVID restrictions permitting.

RECOMMENDATION STATUS – BUSINESS PLANNING & PERFORMANCE MANAGEMENT 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
12	We recommend that the Board is provided with an annual performance report on the Strategic Plan and associated KPIs covering the preceding academic year. We recommend that progress on departmental enhancement plans is summarised and reported quarterly at SMT meetings, with exceptions highlighted.	🟧	The college will ensure that annual reporting on KPIs is included in the October Board meeting, and will discuss with the board the possibility of introducing interim reporting throughout the year. Quarterly reporting, by summary and exception, on departmental Enhancement Plans will be implemented for the June 2020 SMT meeting.	*Responsible Officer: Depute Principal – Planning and Student Experience* *Implementation Date: October 2020*

Status at January 2021 & Revised Recommendation

Not Implemented

Internal Audit have been advised that this recommendation has not been implemented. The new strategic plan has been delayed due to the financial recovery plan and the effects of Covid-19.

Management Response – January 2021

Strategic KPIs will be reported to Board annually (or as advised by Board) once agreed via the Strategic Planning process.

Departmental Enhancement Plans were not created as resource was diverted to deal with COVID and the emergency response measures. The plans will be reinstated in 2021-22, all going well. However, the key performance indicators of student activity, retention, completion and satisfaction continue to be monitored and reported on at School and college levels, and actions taken in response. The Inspector of Education assigned to the college engages regularly, including attending college committee and team meetings, to provide ongoing external review and support.

RECOMMENDATION STATUS – BUSINESS PLANNING & PERFORMANCE MANAGEMENT 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
13	We recommend that to align with best practice that the departmental enhancement plans review and approval section is completed, preferably by either a senior College group or a senior member of staff, such as the Depute Principal.	🟢	The college will ensure that all departmental enhancement plans are signed off by the relevant senior manager.	*Responsible Officer: Depute Principal – Planning and Student Experience* *Implementation Date: June 2020*

Status at January 2021 & Revised Recommendation

Not Implemented

Internal Audit have been advised that this recommendation has not been implemented. Departmental enhancement plans were not created in 19/20 due to covid-19. These are planned to be reinstated after the COVID-19 pandemic has concluded.

Management Response – January 2021

Plans will be signed off, once reinstated.

RECOMMENDATION STATUS – CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
14	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.	🟧	Agreed.	*Responsible Officer: Morag Jarvis* *Implementation Date: Within one calendar month of lockdown ending.*

Status at January 2021 & Revised Recommendation
Not Implemented Internal Audit have been advised that this recommendation has not been implemented. There is a new joint Finance Director and Finance Manager who are in the process of developing new processes and procedures.

Management Response – January 2021
Finance Procedures are currently under review with the new Shared Finance Team. This process may change when we return to normal operating.

RECOMMENDATION STATUS – CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
15	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.	🟧	Agreed.	*Responsible Officer: Morag Jarvis* *Implementation Date: Within one calendar month of lockdown ending.*

Status at January 2021 & Revised Recommendation

Not Implemented

Internal Audit have been advised that this recommendation has not been implemented. There has been no cash handling during the pandemic. There is a new joint Finance Director and Finance Manager who are in the process of developing new processes and procedures.

Management Response – January 2021

Finance Procedures are currently under review with the new Shared Finance Team. This process may change when we return to normal operating.

RECOMMENDATION STATUS – CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
16	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 Hari & Beauty department have a sage which will be used to hold cash from evening appointments overnight.	🟢	Agreed.	*Responsible Officer: Morag Jarvis* *Implementation Date: Within one calendar month of lockdown ending.*

Status at January 2021 & Revised Recommendation

Not Implemented

Internal Audit have been advised that this recommendation has not been implemented. There has been no cash handling during the pandemic. There is a new joint Finance Director and Finance Manager who are in the process of developing new processes and procedures.

Management Response – January 2021

Finance Procedures are currently under review with the new Shared Finance Team. This process may change when we return to normal operating.

RECOMMENDATION STATUS – CASH HANDLING 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
17	We recommend that the Banking Process and Procedures document is updated to include the following areas: - Which members of staff may operate the till in each department and what the training arrangements are for till operators; and - The procedure for maintaining a float including the arrangements for picking up, counting, storing and dropping off the float.	🟢	Agreed.	*Responsible Officer: Morag Jarvis* *Implementation Date: Within one calendar month of lockdown ending.*

Status at January 2021 & Revised Recommendation

Not Implemented

Internal Audit have been advised that this recommendation has not been implemented. There is a new joint Finance Director and Finance Manager who are in the process of developing new processes and procedures.

Management Response – January 2021

Finance Procedures are currently under review with the new Shared Finance Team. This process may change when we return to normal operating.

RECOMMENDATION STATUS – ESTATES MANAGEMENT 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
18	It is our recommendation that the Estates team have greater ownership of their budget. We recommend that the team create a draft budget based on the activities outlined in their operational plan. The draft budget should then be reviewed by Finance and undergo the usual approval process.	🟧	Contracts for services make up the non-staff estates budget, the unitary charge being the biggest item making up a significant proportion, the focus on GTFM performance is therefore a significant focus as reflected in the rest of the audit report. Other contracts for service including the Soft FM are also managed and monitored closely by the estates team alongside their procurement contract in the finance team. Monthly meetings of the relevant staff ensure that these contracts are closely managed and monitored and reflect best value. The budget setting process has been reviewed and refreshed, all budget managers are now directly involved in the budget setting process. This process has started for 2020/2021 and for the estates function will be led by the Estates and Campus Services Manager alongside the Finance Team to ensure budgets accurately reflect the anticipated spend.	*Responsible Officer: Estates and Campus Service Manager and Management Accountant* *Implementation Date: Implemented, budget setting process initiated.*

Status at January 2021 & Revised Recommendation

Partially Implemented

2020/21 budget setting documentation outlines estates were involved in the budget setting process, however evidence of this to be provided. Estates have not taken more ownership for their budget preparation, and the budget is not based on activities included in their operational plan.

Management Response – January 2021

Budget setting plan to be issued by Finance team.

RECOMMENDATION STATUS – ESTATES MANAGEMENT 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
19	We recommend that the planning timetable is amended so that there is a budget and operational plan in place for the coming year before it begins.	🟧	Building capital grants are released by the funding council in year. Since ONS and reclassification of colleges these grants have been time barred and do not take account of delays or projects that might straddle financial years. This is a particular issue with COVID – 19 which we are still to receive SFC clarification. Given the capital funding mechanism aligned to condition surveys undertaken not long after the completion of the new campus facilities this funding is significantly reduced. The capital expenditure plan, subject to funding, therefore reflects this reduced allocation and is designed to be flexible in response to potential other funding streams.	*Responsible Officer: Estates and Campus Service Manager and Management Accountant* *Implementation Date: September 2020*

Status at January 2021 & Revised Recommendation

Partially Implemented

The 2020/21 budget was approved prior to the year commencing . No documentation has been provided to evidence the operational plan approved prior to the year commencing.

Management Response – January 2021

New Capital strategy in line with college sustainability strategy is currently under development to improve forward project planning and capital spending plans. Strategy to be presented to SMT May 2021.

RECOMMENDATION STATUS – MARKETING & COMMUNICATIONS 2019/20

Ref.	Original Recommendation	Sig.	Management Response	Responsibility & Implementation Date
20	We recommend 'Use of Photography for Promotional Purposes' Forms are reviewed to identify whether the Forms can be simplified or made more user friendly. We recommend Consent Forms are checked by a member of staff when they are with the students to ensure they are completed appropriately.	🟢	We will review our student consent form and practice to improve accuracy and mitigate risk.	*Responsible Officer: Marketing & Communications Manager* *Implementation Date: For academic year 2020-21*

Status at January 2021 & Revised Recommendation

Not Implemented

Photography policy is still to be updated, a meeting is to take place with the DPO to discuss in more details. Minimal photography has taken place on campus since the beginning of lockdown.

Management Response – January 2021

The consent form, in it's current format, is compliant with data protection legislation. The Marketing and Communication Manager will liaise with the Data Protection Manager to simplify the form when restrictions ease and we are in a position to recommence photography

NAME	JOB TITLE
Roddy Ferrier	Director of Finance
Martin Kerr	Estates & Campus Services Manager
Roddy Henry	Depute Principal
Melanie Smith	Director of Research & Innovation
Morag Jarvis	Finance Team Leader
Carol Sutherland	Marketing & Communications Manager
Georgie Parker	Director of External Relations
Lisa Ross	Secretary to the Board of Management
Melanie Manwaring-McKay	Research Development Facilitator
Natalie Kelly	Quality Officer
Bill Allan	Management Accounting Assistant
Aimee Cormack	Depute PA to the Principal & SMT
Helen Aird	Marketing and PR 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.

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

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

APPENDIX III – TERMS OF REFERENCE

BACKGROUND

As part of the 2019/20 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.

Inverness College

INTERNAL AUDIT PROGRESS REPORT 2020-21

March 2021

BDO

CONTENTS

EXECUTIVE SUMMARY

Introduction

The purpose of this report is to *advise* the Audit and Risk Committee of the progress of the Internal Audit Plan for 2020-21. This paper together with progress and assignment updates are discussed with management and the Audit and Risk Committee throughout the year. These reports will form the basis of information to support our Annual Internal Audit Report for 2020-21.

Internal Audit Plan 2020-21

Since the last Audit Committee meeting, the following internal audits have been completed:

- Workforce Planning;

- Finance system upgrade.

Conclusion

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

WORK COMPLETED

Reports Issued	Overall Report Conclusions – see appendix I				
	▲	■	●	Design	Operational Effectiveness
Covid-19 Health & Safety	0	0	2	Substantial	Substantial
Workforce Planning	0	3	3	Moderate	Moderate
Project Management	0	4	0	Moderate	Moderate

4

PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Proposed Audit	Planned Days	Actual Days	Status
1	October 2020	Workforce Planning	5	5	Completed
2	February 2020	Finance System Upgrade	5	5	Completed
3	December 2020	Covid-19 Health & Safety	5	5	Completed
4		Coronavirus Job Retention Scheme	5	-	Scheduled May 2021
5	February 2021	Cyber Security	7	-	In Progress
6		Follow Up	3	-	Scheduled June 2021

AUDIT PERFORMANCE

AUDIT	COMPLETION OF FIELDWORK	DRAFT REPORT	FINAL MANAGEMENT RESPONSES	FINAL REPORT
Covid-19 Health & Safety	16 December 2020	21 December 2020	4 February 2021	4 February 2021
Workforce Planning	30 October 2020	19 November 2020	9 February 2021	9 February 2021
Project Management	21 January 2021	5 February 2021	26 February 2021	1 March 2021

On average:

• All reports were issued in draft within 10 working days of completion of our fieldwork and a debrief meeting with management.

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

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

University of the Highlands and Islands
Inverness College

Subject/Title:	Risk Register
Author:	Lisa Ross Board Secretary
Presented by:	Roddy Ferrier/Chris O'Neil
Meeting:	Audit Committee
Meeting Date:	09 March 2021
Date Paper prepared:	02 March 2021
Brief Summary of the paper:	Copy of the updated risk register. This has been updated following a meeting of the Principal, Director of Finance and the Principal's PA in January 2021. With regards item no Inverness 30 – this needs to be checked with ICT for an update as it is currently outstanding at the moment. All risk owners have not yet been updated due to other issues taking priority but this will be addressed at the beginning of April 2021.
Action requested: [Approval, recommendation, discussion, noting]	Discussion and consideration of risks.
Link to Strategy: Please highlight how the paper links to, or assists with:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	Risk Management – demonstrates our understanding of the key risks facing Inverness College UHI.
Resource implications:	
Risk implications:	Yes **If yes, please specify:** Operational: Organisational: Ineffective management of significant risks leading to adverse financial impacts
Equality and Diversity implications:	No
Consultation: [staff, students, UHI & Partners, External] and provide detail	N/A

Status – [Confidential/Non confidential]	Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	No

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	X	Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

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

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

University of the Highlands and Islands
Inverness College

Audit Committee

Subject/Title:	Business Continuity Management/Covid-19 Update Report
Author: [Name and Job title]	Ken Russell, Depute Principal Academic Development
Meeting:	Audit Committee
Meeting Date:	9th March 2021
Date Paper prepared:	1st March 2021
Brief Summary of the paper:	The purpose of this narrative is to provide the Audit Committee with an update on Business Continuity planning especially with respect to Covid-19 and our preparations for recommencing face-to-face delivery at Inverness College.
Action requested: [Approval, recommendation, discussion, noting]	Discussion
Link to Strategy: Please highlight how the paper links to, or assists with: • compliance • partnership services • risk management • strategic plan • new opportunity/change	• Compliance • Risk Management • Delivery of credits
Resource implications:	No **If yes, please specify**: Increased delivery costs with lower occupancy levels permitted in the building under Scottish Government Guidance
Risk implications:	No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	No **If yes, please specify:** A prioritisation system has been used to determine the sequence of cohorts re-entering the buildings for activities that cannot be undertaken remotely/online.
Consultation: [staff, students, UHI & Partners, External] and provide detail	Active consultation has been undertaken with SMT, The Covid-19 Transition Management Group and the Heads and Deputes for all of the Curriculum Areas.
Status – [Confidential/Non confidential]	Non confidential

Freedom of Information Can this paper be included in "open" business* [Yes/N̶o̶]	Yes			
*If a paper should **not** be included within "open" business, please highlight below the reason.				
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)		
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)		
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)		
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)				

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

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

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

Executive Summary

This paper provides an overview of the key issues and decisions taken in relation to recommencing face-to-face (F2F) delivery on campus as we emerge from Lockdown 2. Over 90% of the pre-existing protocol will support this new delivery and a number of updates are being made. Whilst there is a high level of confidence that the protocol is fit for purpose, the main changes will be to ensure that there are greater levels of adherence to the protocol. One major difference is that the wearing of face coverings is mandatory in Level 4. We are also going to have more staff deployed to encourage others to behave responsibly towards other building users. As ever, we will keep our activity levels under review in line with Scottish Government Guidance. The paper also identifies some areas where there is remaining uncertainty however it is hoped that by the time this paper is considered at the Audit Committee a number of factors will have been resolved and the Principal will be able to provide a verbal update.

Introduction

It is just over a year ago that the precursor to the Covid-19 Transition Management Group was formed to execute a smooth transition to remote/online delivery for the start of Lockdown 1 on 20th March 2020. The timing of this paper finds Inverness College preparing for a gradual and phased reopening following Lockdown 2. Contingency planning commenced in advance of the First Minister's (FM) announcement in the Scottish Parliament on 23rd February. That same day the Scottish Government (SG) issued the updated road map ([Coronavirus (COVID-19): Strategic Framework update - February 2021 - gov.scot (www.gov.scot)](https://www.gov.scot)) and we also received a letter from the Minister (Richard Lochhead). The watchwords used by the FM were that the approach would be "cautious, careful and patient" and that changes would be "data driven not date driven". In the education sector initial priorities were for Early Learning Centres, P1-3 and those students engaged in Nat5s and Highers that involved practical work. The ELCC has now 16 users (from 22nd February) which is up from the original 6 in the New Year.

This paper sets out our plans for the first phase of reopening at Inverness College and takes account of the learning from our prior reopening whilst recognising that over 85% of positive cases in Scotland are now attributed to the new ("Kent") variant which is more easily transmitted. The initial limit for occupancy of the buildings has been set by the SG at 5% of the normal student population. This compares with approximately 15% occupancy at our peak in Semester 1 of AY20/21. Currently we anticipate commencing operations at Beechwood main campus and Balloch (Scottish School of Forestry including some construction activity) on the 8th of March with an initial set of students and then following a satisfactory review increase the numbers to approximately 5%.

Aspects that will not change when we reopen for F2F delivery.

- Our duties under the Health and Safety legislation.
- No general public access to the college's buildings.
- Statutory obligations including equipment testing will be continued for insurance purposes.
- Contractors (apart from local arrangements with GTFM and Pristine) will have to demonstrate their risk assessments meet our requirements and can only come on site by prior appointment.
- We will still adhere to our Covid-19 room occupancy levels to preserve 2 metre social distancing.
- Mandatory wearing of PPE that has been determined as part of the risk assessment for activities e.g., in workshops.
- Availability of hand sanitisers and wipes to guard against transmission of the virus.
- Deterring people from congregating in large groups.
- Staff (or students) with a very high COVID age will not be permitted in the building. Those in the high category would, as before, be subject to an (OH) assessment before they would be permitted to come in. (Subject to review under SG route map)
- Staff and students who are clinically shielding (would have received a letter from the Chief Medical Officer) will not be permitted to come into the building. (Subject to review under SG route map)
- No person who is feeling unwell should attend the college.

Expectation of the need for tighter controls based on current levels of infection.

The current protocol for working in the building has served us well however we perceive the need for tightening up on a number of controls to protect everyone. These include:

- A reminder to all staff that it is their duty to protect themselves, colleagues and students from perceived health and safety risks.
- Under Level 4, the wearing of face coverings (except where exempt) is mandatory indoors. We have already had further dialogue with HISA regarding the wearing of lanyards/carrying recognised cards to indicate exemption. We will encourage those who are exempt to wear a face visor and believe that in normal classes and in circulatory spaces this would be a useful measure.
- A more disciplined approach to having staggered starts, finishes and breaks to minimise the amount of mixing between different groups of students.
- Students should not be left unattended e.g., prior to any class commencing (lecturer should be in the room first to admit students and avoid queues in corridors), directed study (e.g., when used as a counter-cyclical activity when not in a workshop) should be supervised, self-directed study (e.g., in the LRC (will revert to using the booking system for those needing to use this type of study)) should also be supervised.
- We have worked with Martin Whyte to redeploy some of the hospitality staff to undertake duties to encourage staff and students to do the right things to protect each other. These duties could include but are not limited to monitoring activity in

the atrium (including enforcing 1 person per quadrant in the revolving doors), corridor patrols and supervision of students in LRC (when we are able to reopen the booking system for this area to support "at risk" students).

- We have to be prepared to exercise disciplinary procedures for those staff and students failing to adhere to our Health & Safety policy & procedures, Covid-19 risk assessments and protocols. We already have agreement from the Director for External Relations to report any MA who infringes our protocols to their employer for follow-up action. Any disciplinary actions must be meaningful and proportionate however we must be prepared to exercise this deterrent.
- We will operate a phased approach to increasing the numbers on campus in line with the SG Road Map. If staff can work from home, they should continue to do so. As before, applications from line managers for members of their staff to work on site for business-critical activities will be considered.
- Any delivery on school premises to be risk assessed again prior to any recommencement.

Aspects which are still to be finalised/on-going vigilance.

The Principal will provide a verbal update on the following matters at the Audit Committee Meeting.

- We are unclear what the legal position will be in terms of requiring those who are exempt to wear a visor in lieu of a face covering. We anticipate getting legal advice on this issue on 2nd March.
- We are only able to operate a take-away catering service during the current phase of the Road Map – we are still working out the finer detail of how this will work in practice as we would still have to provide socially distanced spaces for dining and supervise these.
- We are unsure when facilities will be available to routinely test staff and students for Covid-19 – it would appear that schools are getting top priority in this regard.
- We have to write to the Minister (Richard Lochhead) to obtain clearance for being able to exceed the 5% numbers by exception at the Scottish School of Forestry on the basis that the activities will be outdoors on campus.
- We are actively reviewing awarding bodies requirements for on campus, time constrained closed book assessment and will implement an appropriate schedule and communicate these requirements to students as the information is clarified. There is a meeting with senior managers of the SQA and senior UHI management from across the partnership on March 3rd and this should help to clarify matters further.
- We have been reviewing the recommencement of activities at Kingussie High School (outdoor education) and Nairn Academy (land-based skills and professional cookery). Staff familiarisation visits will be undertaken now that we have received the host school's risk assessment.
- We have developed detailed plans for F2F activities this side of Easter however we will be tracking the SG announcements related to the new road map to determine what we will be able to deliver in addition to the first tranches. We have already identified the priority sequence for delivery after Easter and hope that this will become a reality.

Groups of students planned to be on campus before Easter.

The Director of Curriculum (Gill Berkeley) has produced, with Heads and Deputes, a schedule for recommencing F2F delivery and identified the numbers for both Beechwood and Balloch that would represent 5% of our normal (pre Covid-19) occupancy. Please note that the 5% occupancy figure only relates to the numbers of students. Staff and doctoral students are being accounted for separately. In the initial reopening we will have around 8 academic staff and technicians on site to support face-to-face delivery and around 4 doctoral students on campus at any one time.

Calculation of 5% student occupancy level.

This was calculated by using the occupancy of the building from non-COVID 19-20 timetables of the corresponding Celcat weeks (32-33). These figures were then adjusted to take account of student timetables as many students would be in for 2-3 different classes on each day. Then 5% of those figures was then calculated resulting in the calculation of 109 each day. It should be noted that we went into Lockdown 1 at the end of week 34 last year.

Date	Celcat Week	Campus	Total No. of Student per week	66% of Total No. of Student per week*	Total per day	5% of Total per day
2-6 March, 2020 [Celcat Wk 32]	32	Beechwood (Main Campus)	16228	10873	2175	109
		Balloch - SSF	1098	736	147	7
9-13 March, 2020 [Celcat Wk 33]	33	Beechwood (Main Campus)	16196	10851	2170	108
		Balloch - SSF	1037	695	139	7

* 33% reduction applied to take account of students attending more than one class per day. NB calculation rounded up from 66.66 repeating to 67%

For progressing forward the decision was taken to use 109 as the guidance for 5% at Beechwood

Proposed Occupancy Levels W/B 8th March 2021

Note: In the first week of reopening, we are restricting the occupancy to around 2.5% to allow changes in our protocol to bed in before moving to the 5% in the following week. This will allow us to test aspects such as adherence to the protocol.

SCHOOL	MON	TUE	WED	THU	FRI	Comments
Business Computing & Hospitality	3	9	6	7	6	Professional Cookery
Construction & Built Environment Mixture of Painting and Decorating, Brickwork, Domestic Plumbing and Carpentry & Joinery	41	41	41	41	41	Plus 7 working in Tractor Shed at SSF
Creative Arts	0	0	0	0	0	Awaiting further SG guidance
Care Health & Wellbeing	0	0	0	0	0	No change compared to pre-Christmas
Engineering Technology	0	0	0	0	0	Will commence in second week
Education & Applied Science	0	0	0	0	0	Not prioritised for initial phase of reopening
TOTAL for Beechwood	44	50	47	48	47	Average =47
5%	109	109	109	109	109	
SSF	18	20	21	7	26	Will petition the Minister to permit exceptional uplift due to the fact that the students will be doing practical work outdoors.
5%	7	7	7	7	7	

Proposed Occupancy Levels W/B 15ᵗʰ March 2021

SCHOOL	MON	TUE	WED	THU	FRI	Comments
Business Computing & Hospitality	3	9	6	7	6	Professional Cookery only – as per pre-Lockdown 2
Construction & Built Environment Mixture of Painting and Decorating, Brickwork, Domestic Plumbing and Carpentry & Joinery	46	46	46	46	46	Plus 7 working in Tractor Shed at SSF
Creative Arts	0	0	0	0	0	Awaiting further guidance
Care Health & Wellbeing	0	0	0	0	0	No change from pre-lockdown 2
Engineering Technology Mixture of Motor Vehicle, Fab and Weld, plus Mech/Electronic/Electrical	47	59	61	50	26	Lower figures on Friday to allow space for FA Engineering if permitted
Education & Applied Science	0	0	0	0	0	Supported Ed and Science Labs to follow when we can increase overall allowed capacity
TOTAL for Beechwood	96	114	113	103	78	Average =101
5%	109	109	109	109	109	
SSF	18	20	21	7	26	Average = 19 (rounded up)
5%	7	7	7	7	7	

For the moment, we have planned similar levels of occupancy for subsequent weeks up to the Easter break as we are restricted to 5% occupancy levels. Prior to the Christmas Closure we had seen a maximum of approximately 15% occupancy during mid-week days. The next formal SG review will be announced on 16ᵗʰ March and we are ready to adapt to higher levels of occupancy should circumstances permit. Currently we are not allowed to

bring in students on Hair and Beauty courses due to the close contact nature of the practical skills to be developed.

We have had a small number of BSc Oral Health Science (Inverness College students) return to the Centre for Health Science since 15th February – initially 4 students at any one time and will rise to about 8 students concurrently as all the year groups return by 15th March. This return was permitted by the General Dental Council.

Indicative costings for additional staffing etc to assist with reducing the backlog that we will inevitably carry forward into AY 21/22.

The Director of Curriculum has prepared an estimate of the additional costs that we may incur in order to reduce the backlog of practical skills-based work. This was originally presented to the January SMT and will be kept under review. At that time, we envisaged an additional spend of approximately £142k. The original calculations were based on being able to deliver more face-to-face teaching after Easter.   We will provide further updates to the Board of Management as we gain a clearer picture of what it is possible to achieve. Initial explorations of being able to extend the working day for students on campus are underway. This would allow us to complete blocks quicker and therefore have a positive impact on the backlog.

Conclusions

These are challenging times, and we must do everything in our powers to ensure the safety of all staff, students, and contractors. We will continue to be vigilant regarding updates from the Scottish Government and we have contingency plans in place in order to be able to respond carefully, timeously, and safely to changes permitted/required. It is important to acknowledge the continued support of staff (including Health and Safety Union representatives), students and HISA in enabling us to move forward. Particular thanks are due to the Covid Team in updating protocols, developing and testing ideas, and communicating how we will be able to deliver on campus alongside reinforcing our behavioural expectations.

Ken Russell
Depute Principal – Academic Development
March 2021

University of the
Highlands and Islands
Inverness College

Board of Management

Subject/Title:	Health and Safety Q2 Report (20-21)
Author: [Name and Job title]	Allan Kerr – Health & Safety Manager
Meeting:	Audit Committee
Meeting Date:	09 Mar 2021
Date Paper prepared:	25 Feb 2021
Brief Summary of the paper:	To provide the Audit Committee with the Quarter 1 report, 1 Nov 2020 – 31 Jan 2021 on matters pertaining to Inverness College Health, Safety & Wellbeing.
Action requested: [Approval, recommendation, discussion, noting]	Discussion
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	No **If yes, please specify**:
Risk implications:	No **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	No **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	Health and Safety Committee, comprising a cross section of the college including management, staff and trade union reps.

Status – [Confidential/Non confidential]	Confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	No

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	X
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)	X	Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

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

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

University of the
Highlands and Islands
Inverness College

Board of Management

Subject/Title:	Annual Review of External Auditors' Performance
Author: [Name and Job title]	Lisa Ross, Board Secretary
Meeting:	Audit Committee
Meeting Date:	09 March 2021
Date Paper prepared:	02 March 2021
Brief Summary of the paper:	It good practice to undertake an annual review of the performance of the College's external auditors.
Action requested: [Approval, recommendation, discussion, noting]	The Audit Committee is asked to complete the appropriate forms at the meeting.
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	
Risk implications:	Yes/No Operational: required for the proper Governance of the College
Equality and Diversity implications:	N/A
Consultation: [staff, students, UHI & Partners, External] and provide detail	

Status – [Confidential/Non confidential]	Non-Confidential	
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes	

*If a paper should **not** be included within "open" business, please highlight below the reason.

Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
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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

Introduction/ Purpose

The Audit Committee is asked to undertake an annual review of the performance of the external auditors.

Background information

The evaluation forms are attached.

Ernst and Young were appointed by Audit Scotland to be the Colleges External Auditors in August 2016.

The Director of Finance, will complete his sections separately beforehand and these will be provided to the Committee at the meeting to discuss.

Completion of the Audit Committee section of the evaluations will take place **at the meeting** as a group, without the auditors being present. The results of the evaluation will then be fed back to the auditors in writing following the meeting.

University of the Highlands and Islands
Inverness College

External Audit Service Evaluation – 2020/21

<u>**Part A**</u>

Appointed Auditor:	**Ernst & Young**
Questionnaire completed by:	Audit Committee
Date completed:	**09 March 2021**

Rating: **VG** = very good
   G = good, but with some scope for improvement
   A = adequate
   P= poor
   N = don't know/ not applicable

1. The Auditor's interaction with the Audit Committee

		Rating					Comment
		VG	G	A	P	N	
1.1	**Availability** ▪ Availability of/ access to senior audit staff. ▪ Frequency of attendance of audit staff at Audit Committee meetings.	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐	
1.2	**Accountability** ▪ Adequacy of (pre audit) discussion of work planned. ▪ Adequacy of (post audit) discussion of work actually carried out.	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐	
1.3	**Quality of oral presentations to the Audit Committee** ▪ Quality of presentations generally.	☐	☐	☐	☐	☐	

2. Overall view of service quality

		Rating					Comment
		VG	G	A	P	N	
2.1	Overall, how do you rate the quality of the service provided by the auditor?	☐	☐	☐	☐	☐	
2.2	How do you rate the 'value added' overall to the College by the auditor?	☐	☐	☐	☐	☐	

**University of the Highlands and Islands
Inverness College**

External Audit Service Evaluation – 2020/21

Part B

Appointed Auditor:	**Ernst & Young**
Questionnaire completed by:	**Roddy Ferrier, Director of Finance**
Date completed:	

Rating: **VG** = very good
G = good, but with some scope for improvement
A = adequate
P= poor
N = don't know/ not applicable

1. Staffing & Working Relationships		Rating					Comment
		VG	G	A	P	N	
1.1	In terms of their general ability and contribution to the audit, how do you rate the following categories of staff? • Senior audit staff • Other audit staff	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐	
1.2	How do you rate the following categories of staff in terms of their understanding of Inverness College and the issues affecting it? • Senior audit staff • Other audit staff	☐ ☐	☐ ☐	☐ ☐	☐ ☐	☐ ☐	
1.3	How would you rate the overall relationship with the external auditor?	☐	☐	☐	☐	☐	

2. Consultation and Communication

		Rating	Comment
2.1	How do you rate the auditor's consultation and communication with you in relation to the following aspects of the audit?	VG G A P N	
	▪ Discussion of the content of the audit plan. ▪ Focus on areas of risk. ▪ Keeping you appraised of any significant issues arising during the audit year. ▪ Discussing the audit fee.	☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐ ☐	

3. Corporate Governance (including appraisal of systems of internal control

		Rating	Comment
3.1	How do you rate the following?	VG G A P N	
	▪ The appropriateness and range of the external audit work carried out on systems of internal control.	☐ ☐ ☐ ☐ ☐	
	▪ The significance of recommendations made by the auditor relative to the potential risks of control weaknesses and failures.	☐ ☐ ☐ ☐ ☐	
	▪ The degree of cooperation with internal audit to avoid duplication of effort and to ensure that effective and efficient use is made of the combined audit resource.	☐ ☐ ☐ ☐ ☐	
	▪ The appropriateness of the reliance placed on the work of internal audit.	☐ ☐ ☐ ☐ ☐	
	▪ The external auditor's review of the College's arrangements for preventing and detecting fraud and irregularity.	☐ ☐ ☐ ☐ ☐	
	▪ The adequacy of the external auditor's coverage of standards of conduct, integrity and openness (for example, this might cover the College's arrangements for monitoring compliance with codes of conduct covering standards of behaviour).	☐ ☐ ☐ ☐ ☐	

4. Audit of the Financial Statements

		VG	G	A	P	N	
4.1	In relation to the audit of the financial statements, generally, how do you rate?						
	▪ The appropriateness of the range of work carried out by external audit.	☐	☐	☐	☐	☐	
	▪ The auditor's knowledge and understanding of the relevant financial reporting framework.	☐	☐	☐	☐	☐	
	▪ The relevance and value of issues raised by the auditor.	☐	☐	☐	☐	☐	

5. Audit Reporting

		VG	G	A	P	N	
5.1	In relation to **reports generally** how do you rate?						
	▪ The appropriateness of the volume of issues raised.	☐	☐	☐	☐	☐	
	▪ The relevance and value of audit recommendations.	☐	☐	☐	☐	☐	
	▪ The clarity with which issues are reported.	☐	☐	☐	☐	☐	
	▪ The timeliness of reports.	☐	☐	☐	☐	☐	
	▪ The overall quality of reports.	☐	☐	☐	☐	☐	
5.2	In respect of the **annual audit report** specifically how do you rate?						
	▪ The extent to which the auditor provided an appropriate summary of the significant matters arising from the audit.	☐	☐	☐	☐	☐	
	▪ The relevance of the content to Board members.	☐	☐	☐	☐	☐	
	▪ The clarity with which issues are reported.	☐	☐	☐	☐	☐	
	▪ The timeliness of reporting.	☐	☐	☐	☐	☐	
	▪ The overall quality of the report.	☐	☐	☐	☐	☐	

Identify the three most positive aspects of the 2019/20 audit.

Identify what you consider would most improve the quality of the service provided by your auditor.

Comment Reference	Explanatory Comments

University of the Highlands and Islands
Inverness College

Board of Management

Subject/Title:	GDPR Compliance Report
Author: [Name and Job title]	Suzanne Stewart, Information Development Manager
Meeting:	Audit Committee
Meeting Date:	09 Mar 2021
Date Paper prepared:	26 Feb 2021
Brief Summary of the paper:	To inform the audit committee of actions taken to ensure on-going compliance with the UK Data Protection Act 2018 and the UK GDPR and any associated risks.
Action requested: [Approval, recommendation, discussion, noting]	**Note report and Discuss** – if there is anything else the committee would like to see covered in future reports Discussion
Link to Strategy: Please highlight how the paper links to, or assists with:: • compliance • partnership services • risk management • strategic plan • new opportunity/change	
Resource implications:	No **If yes, please specify**: **Failure to comply with legal obligations can lead to a considerable fine from the ICO**
Risk implications:	No **If yes, please specify:** **Financial:** Risk of financial penalty (ICO fine) **Operational:** Risk of data breach or risk to our information security system **Organisational:** Risk of reputational damage resulting from non-compliance
Equality and Diversity implications:	No **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	

Status – [Confidential/Non confidential]	Non-Confidential		
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes		

*If a paper should **not** be included within "open" business, please highlight below the reason.			
Its disclosure would substantially prejudice a programme of research (S27)		Its disclosure would substantially prejudice the effective conduct of public affairs (S30)	
Its disclosure would substantially prejudice the commercial interests of any person or organisation (S33)		Its disclosure would constitute a breach of confidence actionable in court (S36)	
Its disclosure would constitute a breach of the Data Protection Act (S38)		Other (please give further details)	
For how long must the paper be withheld? (express either as the time which needs to pass or a condition which needs to be met.)			

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

Background

Since the GDPR came into effect in 2018, compliance monitoring has been undertaken between March-June of the academic year. This time of year is the most appropriate time to review what has happened for the current student cohort to enable reflection and time for amendment to systems, processes and information, prior to the forthcoming year.

Post Brexit, the GDPR has been amended to become part of UK Domestic law so it still exists, and we must continue to comply.

During 2020/21, limited compliance monitoring was undertaken due to the Covid 19 pandemic. The move to remote teaching/working introduced a whole new range of data protection/privacy issues and new ways of working which have proved challenging for everyone.

Main body of information

Personal Data Registers

One of the key requirements of the GDPR is for organisations to know what personal data they are processing for what purpose (including the legal basis for the processing. This is referred to in the legislation as the Article 30 Register**.**

Personal data registers are in place in all college departments. Annual compliance monitoring starts with this document. Very little compliance monitoring was undertaken during 2020/21. A plan is now in place to pick this back up and ensure all departmental registers are reviewed and revised copies are submitted to the Data Controller to update the central college record (Target Date: End of August 2021).

Data Sharing

Data sharing continues to be a challenging area of activity. The college has approximately 30 agreements that are reviewed/revised on an annual basis to cover the college's relationships with a variety of stakeholders.

A considerable amount of work has been undertaken in conjunction with APUC and the procurement team to ensure that due diligence arrangements are in place for new services and products going through the procurement process. This has been in place for the last 18 months or so. Work in this area is on-going as it requires specialist input/advice/appraisal depending on the products and service being procured.

A plan is being developed (target date end March) to address the historic procurement situation where GDPR compliance was not considered at the contract award stage. This is a considerable piece of work. Activity in this area will be prioritised by the associated data risk and the duration left of the current contractual agreement(s).

SUBJECT ACCESS REQUESTS

A subject access request is where an individual makes a request for personal data. It may be their own or that of a 3rd party. It is one of the information rights afforded to data subjects under the data protection legislation.

The statistics for this report are collated on a calendar year basis due to a requirement for quarterly reporting to the ICO.

Statistics for the period Jan-Dec 2016-19 have been provided for comparison purposes.
Breakdown of statistics by category:

Category	2016	2017	2018	2019	2020
Police	17	21	13	14	11
Solicitor	3	nil			1
Employer/3rd Party	22	22	8	32	30
Individual	2	4	5	2	7
Public Agency	24	8	5		nil
Total	**68**	**54**	**31**	**48**	**49**

The table below shows the time taken to respond to the various enquiries. There is a legal deadline for a response to be issued within 1 month of receipt.

Jan – Dec 2020

1-5 Days	6-10 Days	11- 15 Days	16-20 Days	21-40 Days	Over 40 Days
35	9		1	2	2

Of the 2 that took over 40 days, 1 related to a police enquiry that took the Officer several weeks to provide the necessary information before data could be released. The other related to a complex request that involved review of several thousand records.

Data Breaches/Information Security Incidents
It is a legal requirement to maintain a register of incidents to ensure they are appropriately managed/investigated and action is taken to prevent reoccurrence and that organisational learning takes place.

Incidents reported are slightly down compared to a similar period for the last year. Whilst reporting of incidents is along that same level, it is suspected that a number of incidents remain unreported.

2018/19 (Aug-Jan) = 27
2019/20 (Aug-Jan) = 19
2020/21 (July -Jan) = 20

2019/2020 Breakdown to date

Month	Jul	Aug	Sept	Oct	Nov	Dec	Jan	Feb	Total
Volume	2	1	6	3	3	5	0	4	24

Categories & Causes
The following categories show a breakdown of cause of each breach/incident.

CATEGORY	Total Incidents
Disclosed in Error	
Technical/Procedural Failure	19
Lost in transit	1

Non secure disposal	
Lost data/hardware	
Stolen data/hardware	
Unauthorised access	1
Other	3
TOTAL	23

Technical/Procedural Failure

- 1 resulted because the correct procedure for sharing files with an external examiner was not followed.
- 1 was as a result of user error when files were unintentionally moved to a public staff folder.
- 1 incident related to inappropriate access permissions being granted to confidential records.
- 1 involved a 1:1 (staff/student) discussion being recorded at the end of a lesson because the recording facility wasn't switched off.
- 15 of the incidents related to breaches that occurred using email:
  4 involved the use of document templates that had been saved whilst still containing personal data.
  5 related to the auto-complete "send to" function in email being switched on and the user not double checking they sent the message to the correct recipient.
  6 related to incidents that could have been avoided by password protecting attachments.

Lost in Transit

Staff member lost a college mobile phone whilst off campus. Phone contained personal data of others (contact numbers & names). The phone did have a security passcode in place.

Unauthorised Access

A 3rd party was able to join a teaching session and leave an offensive message in the group chat due to the way a link to the meeting/teaching session was shared.

Other (Near Miss)

1 was caused by someone clicking on a phishing link. Matter was quickly reported and password changed.
1 related to an office door that was found open (information security risk).
1 involved a data subject sharing confidential information about themselves (so not technically a breach) but swift action enabled the recipient to delete the information without reading it. Matter was highly confidential so recorded as a near miss.

Lessons Learnt

Staff under pressure are multi-tasking when sending emails and not taking time to slow down and check they have selected the right recipient.

Not all staff have turned off the auto complete within the "send to" function on email so messages are sent to the wrong person.

When using a template document, it should be saved as a new document before any data is inserted.

Staff perception of who has access to their personal data isn't always the case. College privacy notices require constant review as does the privacy information on the college website (This responsibility sits with all departments, not the marketing team).

Action
A data protection practitioner's group will be set up across the college to address the need to have a lead person in each department to keep staff up to date with compliance issues and the learning arising from data breaches.

Records Management
The home working situation brought about challenges for both staff and students with regard to accessing information remotely. Much work has been undertaken by staff in conjunction with the ICT team to ensure where possible files have been moved to cloud based services (One Drive, SharePoint etc.) and providing equipment that enables staff to connect remotely.

A section of the recent staff survey was dedicated to gathering data on the reality of working from home in a data protection sense. The data will shortly be analysed so the associated risks can be better managed.

Hard copy records within the college archive that have passed their retention period have been confidentially shredded.

Staff Training
2 on-line modules (Data Protection & Information Security) are available on Brightspace (virtual learning environment) and it's compulsory for all staff to complete the modules annually.

There have been a couple of 1:1 data protection sessions run for new staff in key positions but very little data protection training has been delivered since March 2020.

Working flexibly proves challenging in getting staff together for training. The Data Protection plans to record some short videos on key topics as time allows to help provide additional support for colleagues.

University of the Highlands and Islands
Inverness College

Board of Management

Subject/Title:	Quarterly Complaints Report
Author: [Name and Job title]	Liz Cook, Quality Manager
Meeting:	Audit Committee
Meeting Date:	9 March 2021
Date Paper prepared:	12 February 2021
Brief Summary of the paper:	The report provides an analysis of the complaints received during Quarter 2.
Action requested: [Approval, recommendation, discussion, noting]	Noting
Link to Strategy: Please highlight how the paper links to, or assists with:**:** • compliance • partnership services • risk management • strategic plan • new opportunity/change	The report assists with a number of strategies' including Quality Assurance and Enhancement, Learning and Teaching, and Student Engagement
Resource implications:	Yes / **No** **If yes, please specify**:
Risk implications:	Yes / **No** **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes / **No** **If yes, please specify:**
Consultation: [staff, students, UHI & Partners, External] and provide detail	None

Status – [Confidential/Non confidential]	Non-confidential
Freedom of Information Can this paper be included in "open" business* [Yes/No]	Yes

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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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Summary Report: Complaints 2020-21 year to date (YTD)

Introduction

Complaints are received all year round, from a number of different sources although the primary source tends to be from students. Complaints are received via a variety of mechanisms including direct emails, complaints forms, Red Button. IC UHI uses the SPSO categories and sub-categories to classify complaints, which allows us to feed into sector wide data. The outcomes from complaint resolution are reported to UHI (HE) and published on the IC UHI website (FE).

Complaints are grouped into quarters depending on the time of year in which they are received. The quarter dates are detailed below:

- Quarter 1 (Q1): August – end of October,
- Quarter 2 (Q2): November – end of January,
- Quarter 3 (Q3): February – end of April,
- Quarter 4 (Q4): May – end of July.

This report provides an overview of the complaint categories and outcomes across academic year 2020-21 for Q2.

Complaints by Category

16 complaints have been received in Q2, a decrease of 7 compared to the same quarter last year. Since the college closure as a result of COVID 19, fewer complaints have been received compared to the same quarter in the previous year. This could be due to a number of factors, for example, increased frontline resolution as students highlight issues as they arise, a shift in levels of dissatisfaction meaning students are less likely to flag smaller issues given the current situation.

The category of 'Course Related' remains the highest occurring category of complaint but is 50% lower than Q2 last year.

The category of 'Customer Care' was comparable with last year, with 'Services' and 'Facilities' both showing a decline in complaint numbers.

The category of 'Other' received 3 complaints, comparable with the whole of 2019/20. 2 of these complaints fell with the subcategory of Diversity and Equality.

Q2 has seen a broader spread of complaints across the categories, compared to those in Q1.

Customer Category: Current Year (Quarter) 2020/21	YTD CY	Q1,CY	Q2,CY	Q3,CY	Q4,CY
C1: Customer Care	3	0	3	0	0
C2: Applications to Progression	4	3	1	0	0
C3: Course Related	11	6	5	0	0
C4: Services	4	2	2	0	0
C5: Facilities	2	0	2	0	0
C6: Others	3	0	3	0	0
TOTAL	27	11	16	0	0

Customer Category: Current Year (Quarter) 2019/20	YTD CY	Q1,CY	Q2,CY	Q3,CY	Q4,CY
C1: Customer Care	12	3	3	5	1
C2: Applications to Progression	9	3	0	2	4
C3: Course Related	31	7	10	8	6
C4: Services	13	5	4	4	0
C5: Facilities	11	3	5	3	0
C6: Others	3	0	1	1	1
TOTAL	79	21	23	23	12

Complaint Categories by Quarter
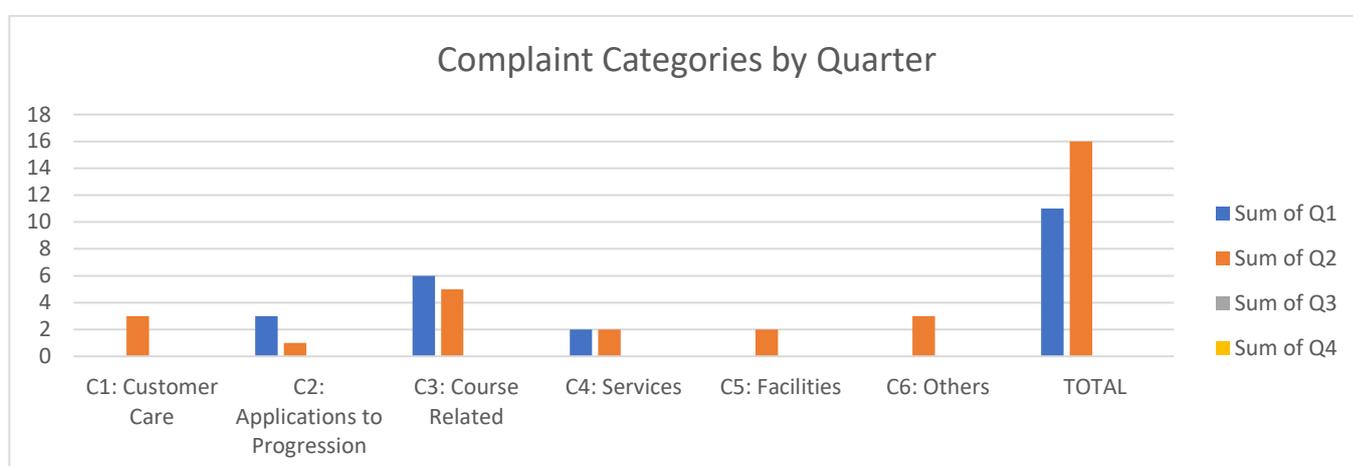
In relation to the level of delivery, 50% of complaints received in Q2 relate to HE programmes, 37.5% relate to FE programmes and 12.5% complaints came from members of the public.

Of the 8 HE complaints received in Q2, 4 fell within the subcategory of 'Course Management', 2 related to the subcategory of 'Equality and Diversity', 1 for 'Finance' and 1 for 'Other'.

Of the 6 FE complaints, the category of 'Customer Care' received 2 complaints with the remaining categories each receiving 1 complaint, except for 'Other' which had none.

The 2 complaints from Members of Public fell within the 'Customer Care' and 'Other' categories.

Complaint Outcomes

The table below details the complaint outcomes. 50% of the completed complaints have been upheld, compared to 32% (7) for the same quarter in 2019/20. 18.7% of complaints have been partially upheld compared to 45% for the same period last year. 25% were not upheld, compared to 18% for the same period last year. 1 complaint was not resolved by the end of Q2 and will be completed in Q3. 5 complaints were treated as stage 2 due to their complexity or the timing of receipt.

Outcome	Stage 1	Stage 2	Total
Not upheld	2	2	4
Partially upheld	1	2	3
Upheld	8	0	8
Still under investigation	0	1	1
Escalated to Stage 2	0		

Complaint Timescales
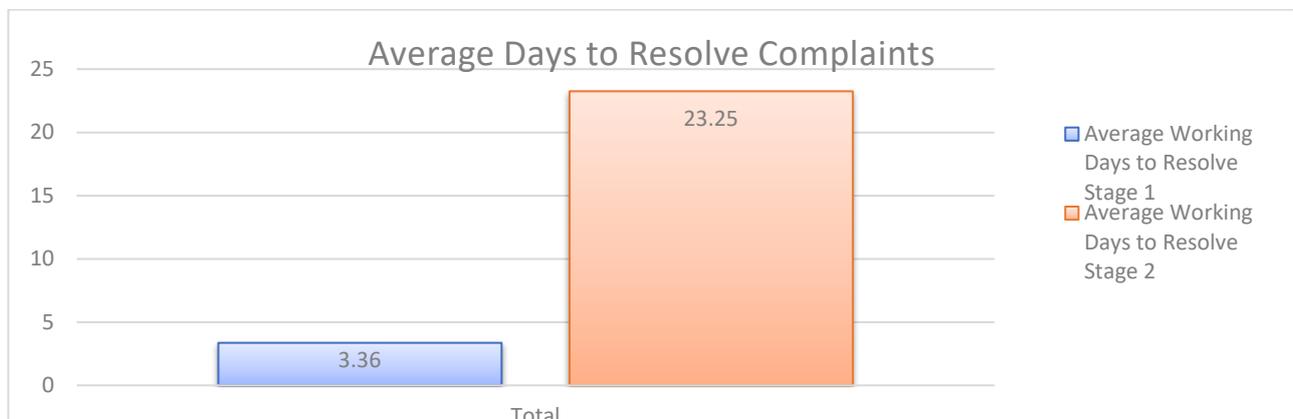
The chart above displays the average number of days taken to resolve complaints in this quarter.

The range of days taken to resolve Stage 1 complaints in Q2 is between 1 – 6 days.
The range of days taken to resolve Stage 2 complaints in Q2 is between 15 – 37days.

SPSO guidelines state pre-defined timescales of a 5 day turnaround for Stage 1, and 20 days for Stage 2. As part of the Stage 2 process, updates are provided to complainants where the complaint is complex and may take longer than 20 working days.

One stage 2 complaint took 37 days from receipt to closure. It was received on 14 December just prior to the Christmas closure in December 2020, and ongoing discussions in January 2021 regarding further actions resulted in the delay in closing the complaint.

Complaint Follow up Survey

Within 6 weeks of receiving the complaint outcome, complainants are sent a link to a short survey asking them for feedback on their experience of the complaints process and to rate their satisfaction levels against thirteen aspects of the process. The survey is anonymous unless the complainant chooses to identify themselves.

By the end of Q2, 20 complainants had been sent the survey with 3 people responding. The 3 respondents indicated they were satisfied with the complaints process, with one highlighting they did not receive information about how to make a complaint beforehand.

Learning from Complaints

Complaints often result in reviews of processes and procedures and they also allow us to identify opportunities for staff development. The Quality team continues to identify any learning points from each complaint in order to identify themes emerging. Programme and support teams use complaints as part of their evidence bank to inform their evaluative activities aimed at improving the student experience.

Below are examples of actions taken as a result of complaints received during Q2 2020-21:

- Students 'known as' names are now used to populate Celcat registers. This was requested prior to the complaint being received however it was confirmed that this has now been implemented.
- Speeding on campus was raised in one complaint, an all-student email was sent prior to Christmas.

Item 13

Health, Safety & Wellbeing Committee

Date and Time: 20th January 2021,14:00-16:00

Location: VC via MS Teams

Present: George MacGregor, Allan Kerr, Nicola Quinn, Iain King, Lynsey Mason, Martin Kerr, Sharon MacFarlane, Gill Berkeley, Ken Russell, Mark Sutherland, HISA VP A&W

Aimee Cormack – Minutes

Chair: Chris O'Neil

Apologies: Laurie Symon, Lesley Cole, David MacLennan

1   Update on previous actions

Action Ref	Action	Owner	Comp. Date	Update / Status
Sep-18 4.1	Discuss inclusion of mandatory Health & Safety Training at induction with Fiona Gunn & Martin Robinson to capture all staff on VLE	AK		AK - Safetyhub notifications to all. Closed.
Dec-18 4.4	Provide a message to all staff that equipment should not be removed from the college premises.	MK	March 2021	GB requested completion date for next meeting, launch in next AY.
Mar-19 4.7	To prepare a draft Water Management Plan and present it at the June meeting	MK	March 2021	Drafted by SFT, awaiting approval.
Dec-19	Allan to discuss PUWER with Procurement	AK		AK - Capture PUWER as wider competency matrix, discussed with FG & Bus Sol team. IOSH trainer can provide PUWER training.
Dec-19	Allan to issue guidance/support on PUWER mitigation for risk assessments	AK		
Dec-19	Organise Fire Warden training	AK	On hold.	AK – on hold, training/instruction once building is reoccupied.
Dec-19	CO & AK to visit WASPS for Health and Safety inspection	AK & CO	On hold	On hold - Covid
Sept-20 4.1	AK, IK and MK to discuss PC decision re: H&S management system	AK, IK, MK	March 2021	Sub-group of current UHI/SHE users investigating options, to return to HSWB/staff groups in due course.

Sept-20 4.5	CO, IK, AK and NQ to set agenda and hold a remote-working wellbeing meeting.	CO, IK, AK, NQ	Dec 2020	IC Staff Wellbeing Group created. Closed.
Sept-20 6.1	AK to take forward the HSBW committee recommendation on Covid-age risk assessment for all staff to the Covid group.	AK	Dec 2020	Closed.
Jan-21 3.1	AC to update the IC Staff Wellbeing Group ToR	AC	March 2021	
Jan-21 4.6	NQ to take staff absence and sickness data forward to HR Practitioners Group	NQ	March 2021	
Jan-21 4.7	AK to liaise with Marketing re: HSE MS steering group recruitment in Wee Connect	AK	March 2021	

2   Previous minutes

The minutes of meeting held on 9th September 2020 were approved.

3   Items for Decision - NA

3.1   IC Staff Wellbeing Group – Terms of Reference

Chris O'Neil (CO) introduced the draft Terms of Reference (ToR) and the purpose of the IC Staff Wellbeing Group, advising that the remit is one of information, dialogue, exchange and recommendation.

Gill Berkeley (GB) suggested the addition of "any other appropriate avenue" as a reporting line. This was **agreed** and would be reflected in the third remit.

Iain King (IK) queried if/how the group would monitor effectiveness, and asked if the group remit would be time bound? Allan Kerr (AK) advised that the HSE Management Standards steering group will be more tangible in terms of standards, and therefore more measurable. Lynsey Mason (LM) suggested group effectiveness could be built into future staff survey, to query if staff took part in, and found benefit from, group initiatives, and to inform future actions.

AK advised that we issue one consolidated annual survey, noting that this is also a recommendation of the HSE Management Standards. It was **agreed** that any future staff surveys should be a single annual issue with input from all appropriate committees/groups.

The HSWB committee **agreed** with the draft ToR, pending the earlier addition suggested by GB, whilst stressing the importance of the group ability to adapt and change moving forward.

ACTION: AC to update the ToR to incorporate GB's agreed inclusion.

4	Items for Discussion

4.1 COVID-19 Update

AK noted the remarkable effort to put all protocols in place, to date there has only been x1 confirmed case associated with IC and it was dealt with swiftly. The risk assessment informed the protocol, which is subject to review at the weekly Covid meetings.

Ken Russell (KR) provided a brief update on the period between pre-Christmas to now:

- We continue to provide staff with limited access to collect items to enable working or course delivery, this process works very well.
- Business critical and essential processes are permitted.
- All delivery remote, with a cessation of placements due to begin. All subject to review.
- Scottish Government update yesterday – schools will not be returning until at least mid-February, possibly longer.
- Looking at ways to be more flexible to support staff with caring or childcare responsibilities.
- Scottish Government guidance has been vague, decisions being left to local discretion.
- IC taking a conservative approach due to high local cases.

AK reported a successful outcome from the BDO internal audit.

GB noted the ongoing stress, to staff and students, of not knowing how future delivery will take place and the regular changes. GB suggested we look ahead to 2021/22 delivery, to support staff and students, and regain some control whilst waiting for guidance updates – better to pull back from plans than need to constantly reinvent them.

CO advised there is push-back, through the College Principals' Group, on the lack of definitive guidance from Scottish Government or the SFC - IC not alone in this. CO noted that principals are in an uncomfortable position of making decisions that may impact public health, IC are right to be conservative as the primary concern is the health and safety of students, staff and communities who would be impacted if we get it wrong.

4.2 Implementation of the Health & Safety Management System

AK spoke to the H&S management system section of his consolidated paper and outlined plans to implement the University Safety and Health Association (USHA) Health and Safety Management Profile (HASMAP) audit standard for future internal audits.

AK also noted that all Heads of School and Deputes have completed IOSH Managing Safely.

4.3 Incidents/Accidents/Near Miss Reports

AK spoke to the relevant section of his paper, noting a significant drop in reporting due to Covid-closure. Prior to closure there had been a sustained upward trend of incident reporting,

the vast majority being minor in nature. There have been no accident-related injuries or events reported during the period.

4.4   Fire Safety

AK advised that a fire drill was undertaken in October 2020 to evaluate adherence to and the suitability of contingency evacuation arrangements. The drill highlighted several deficiencies in compliance with the arrangements, as well as issues with the arrangements in general. As a result, updated fire arrangements have been created and published to SharePoint. The most significant change within the updated arrangements involves the allocation of areas of Car Park 1 to specific schools.

4.5   Campus Matters & Facilities Management Report

Martin Kerr (MK) spoke to his paper and provided a summary, noting Covid has continued to be the priority. There are ongoing issues on campus regarding air quality and air flow with further inspections upcoming, and further rooms to be reviewed.

MK also noted the following:

- Awaiting guidance from the SFC regarding a water risk assessment, this is being managed by IC and GTFM in the short term.
- Pristine continue to work well, contract adjustments are ongoing.
- Test centre will remain on site until December 2021, primarily as a test centre but it may also be used for vaccinations.
- Key project is modifications to the ground floor to enable increased teaching space.

KR queried if the air quality/flow issues related to carbon dioxide from staff making manual adjustments to the system to increase temperature, rather than fresher air. MK advised that staff can only adjust the temperature, not the air flow – this is system managed and a control is in place to increase air flow if carbon dioxide is detected above a set level. Surveys are being undertaken to monitor air flow and balances on the system.

CO raised a concern that campus roads are being used as a racetrack, following a complaint from a member of the public. MK noted there were also concerns about the wider, general use of campus. MK advised that the Inverness Campus Owners Association (ICOA) are trying to source a traffic officer to work on these issues, and active travel.

4.6   Staff Sickness & Absence

Nicola Quinn (NQ) screen shared her report, providing analysis comparing sickness absence in normal times with sickness absence during Covid-19. NQ advised that HR would continue

to monitor this data and report it on a quarterly basis, the information shared with this committee was for 2019 and 2020.

A lengthy discussion followed on the potential reasons, issues, and concerns behind the numbers. The committee were particularly concerned for staff who may be working through minor illnesses and potentially stressful home life situations to avoid "letting anyone down" during the pandemic. We must all be reticent of a potential collapse after the crisis.

CO requested NQ take these numbers forward to the HR Practitioners Group for further discussion, ahead of issue to the Board of Management.

ACTION: NQ to take data forward to the HR Practitioners Group.

4.7   IC Staff Wellbeing Group – Update

This item was discussed more widely under Item 3.1, an update will be a standing item going forward.

AK provided a brief update on the HSE Management Standards steering group, noting the need to recruit x2 line managers (one academic, one support) and x2 members of staff (one academic, one support). It was **agreed** to include this in the next Wee Connect e-mail.

ACTION: AK to liaise with Marketing re: Wee Connect.

5   Items for Noting – N/A

6   AOCB – N/A

7   Date and time of Next Meeting

Wednesday 10 March 2021, 14:00-16:00

Signed by the Chair:

Date: