UHI | INVERNESS

Meeting	Audit Committee
Date and time	Tuesday 04 March 2025 at 16.30 p.m.
Location	Virtually – via Microsoft Teams

Governance Officer
31 January 2025

AGENDA

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

ITEMS FOR DECISION

1. **MINUTES**
    a. Minutes of the Meeting of Audit Committee held on 10 September 2024
    b. Closed Session Note (CSN-01-092024) of Audit Committee held on 10 September 2024
    c. Confidential Note (CN-01-092024) of Audit Committee held on 10 September 2024

2. **OUTSTANDING ACTIONS**

3. **POLICIES FOR APPROVAL**

    a.) Health & Safety Policy
    Report by Health, Safety and Sustainability Manager
    b.) Information Asset Owners Policy
    Report by ICT Services Manager

4. **INTERNAL AUDIT**
    a) Internal Audit Annual Report 2023-24
    b) Internal Audit Progress Report February 2025
    c) Internal Audit Follow Up Final Report 23-24

ITEMS FOR DISCUSSION

5. **EXTERNAL AUDIT - ASSESSMENT OF PERFORMANCE (CONFIDENTIAL)**
    Report by the Director of Finance and Estates

6. **BUSINESS CONTINUITY (CONFIDENTIAL)**

Committee Discussion

7. **RISK REGISTER UPDATE – HEAT MAP & RISK APETITE (CONFIDENTIAL)**
    Report by the Director of Finance and Estates

8. **EXTERNAL AUDIT RECOMMENDATIONS 2023/24 (CONFIDENTIAL)**
    Report by the Director of Finance and Estates

9. **KPI MATRIX**
    Report by Operations and Commercial Manager

10. **COMMITTEE EVALUATION**
    Report by Governance Officer

ITEMS FOR NOTING

11. **AOCB**

12. **DATE OF NEXT MEETING – 03 June 2025 at 16.30 p.m.**

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

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Outstanding Actions from Audit Committee Meetings

Item	Action	Responsibility	Timeline	ACTIONED
12 March 2024				
Longman Site sold December 2023	Audit Committee will monitor for next two years any future sales of the site.	GO	December 2025	**ONGOING**
10 September 2024				
KPI Matrix: split per course and area	Detailed split per course and area: PhDs, degrees, FE & HE, GAs and MAs to be provided.	Op. & Commercial Manager	March 2025	**ONGOING**
10 September 2024				
KPI Matrix: curriculum update	Curriculum breakdown of FE & HE courses to be provided to the whole Board.	Principal	01 October 2024	**COMPLETE**

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Board of Management

Subject/Title:	Policy Approvals
Author: [Name and Job title]	Quality
Meeting:	Audit Committee
Meeting Date:	4th March 2025
Date Paper prepared:	3rd March 2025
Brief Summary of the paper:	The Audit Committee is asked to approve the Reviewed Health & Safety Policy, and the New Information Asset Owners Policy. They were approved at Policy & Procedure Review Panel on 3rd March, EMT Chairs action on 3rd March.
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	Compliance
Resource implications:	No **If yes, please specify**:
Risk implications:	Yes **If yes, please specify:** Operational: Organisational: Policy review and development required to ensure compliance with legislation and regulations.
Equality and Diversity implications:	Yes **If yes, please specify:** Completed Equalities Impact Assessments included.
Consultation: [staff, students, UHI & Partners, External] and provide detail	H&S Policy being noted at Joint Consultancy Committee in March 2025.
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

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HEALTH AND SAFETY POLICY

REFERENCE: PL/HR/2024/002

Lead Officer	Principal and Chief Executive Officer
Review Officer	Health, Safety & Sustainability Manager
Date first approved by BoM	9 March 2009
First Review Date	7 March 2010
Date review approved by BoM	April 2024
Next Review Date	April 2025
Equality impact assessment	December 2023

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
Health & Safety Manager	30.03.21	• Legislation updated • Departmental and job titles updated. • Managers and Heads of School – training and responsibilities updated. • Health & Safety Manager – responsibilities updated • Removal of standalone Technicians section. • All employees' duties updated to include training, dangerous work activities and risk assessments. • Addition of student disciplinary when health and safety

		policy, procedure or protocols are not adhered to. • Compliance section updated to include reporting committees and audit by external third party. Review approved by BoM.
Health & Safety Manager	09.06.22	• Legislation updated – rescinded Coronavirus legislation removed • Formatting changes • Policy renamed as Health and Safety Policy
Health, Safety & Sustainability Manager	Jan 2024	• Legislation updated • Updated role titles • Added responsibilities related to Health Surveillance, Personal Protective Equipment and Display Screen Equipment Assessments • Added reference to First Aid Procedure document • Added section for Duty Manager
Health, Safety & Sustainability Manager	Feb 2025	•

Contents

1. Policy Statement

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

UHI Inverness is committed to ~~achieve and maintain~~achieving and maintaining recognised quality standards in health and safety.

As an education provider and employer, UHI Inverness is committed to a culture of competence and continuous improvement in health and safety management and practice. This will be achieved at all levels through the 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, UHI Inverness 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 UHI Inverness
- 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 workplace
- 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
- Quality 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. The Management of Health and Safety at Work Regulations 1999 (As amended 2006)
2.3. The Provision and Use of Work Equipment Regulations 1998
2.4. The Manual Handling Operations 1992
2.5. The Workplace (Health, Safety and Welfare) Regulations 1992
2.6. The Personal Protective Equipment at Work Regulations 2002
2.7. The Health and Safety (First Aid) Regulations 1981
2.8. The Electricity at Work Regulations 1989
2.9. The Control of Noise at Work Regulations 2005
2.10. The Employers' Liability (Compulsory Insurance) (Regulations 1998 (As amended 2011)
2.11. Fire (Scotland) Act 2005
2.12. The Fire Safety (Scotland) Regulations 2006 (As amended 2010)
2.13. The Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013
2.14. The Control of Substances Hazardous to Health Regulations 2002 (as amended 2004)
2.15. The Health and Safety Information for Employees (Amendment) Regulations 2009
2.16. The Health and Safety (Display Screen Equipment) Regulations 1992 (As amended 2002)
2.17. Corporate Manslaughter and Corporate Homicide Act 2007
2.18. Counter-Terrorism and Security Act 2015
2.19. The Lifting Operations and Lifting Equipment Regulations 1998
2.20. The Work at Height Regulations 2005
2.21. The Safety Representatives and Safety Committees Regulations 1977
~~2.21.~~ 2.22. ~~T~~the Health and Safety (Consultation with Employees) Regulations 1996
~~2.22.~~ 2.23. The Control of Lead at Work Regulations 2002
~~2.23.~~ 2.24. The Control of Vibration at Work Regulations 2005
~~2.24.~~ 2.25. The Pressure Systems Safety Regulations 2000
~~2.25.~~ 2.26. The Dangerous Substances and Explosive Atmospheres Regulations 2002
~~2.26.~~ 2.27. The Ionising Radiations Regulations 1999
~~2.27.~~ 2.28. Staff Wellbeing Policy

3. Scope

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

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 and safety and will have overall responsibility for ensuring the health and safety of all staff, students, visitors or other persons affected by the ~~organisations~~ organisation's 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 the Board accordingly.

~~4.1.1.~~

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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 and safety 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 and safety amongst employees by visibly demonstrating commitment to the continuous improvement of the health and safety performance throughout ~~Inverness College~~UHI Inverness.
- Ensure regular monitoring and review of health and safety management policies and Procedures.
- Ensure that relevant meetings address health and safety issues and that appropriate actions are taken to address issues that arise.
- Provide Joint consultation arrangements through the Health, Safety and Wellbeing Committee and any sub-groups which report to the Health, ~~and~~ Safety and Wellbeing Committee.

4.3. Executive Management Team

4.3.1 The Executive 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 and safety responsibilities, they will:

- Liaise with the Principal to establish the principles of continual improvement with regard to health and safety.
- 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 and Safety Policy and Procedures.

4.4. Managers and Curriculum Leaders

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

In order to meet their responsibilities, Managers and Curriculum Leaders will:

- Ensure risk assessments, including assessments of plant, machinery and equipment (i.ee.g. PUWER Assessments), are carried out where necessary and regularly reviewed in line with the requirements of health and safety legislation and the college Health and Safety Policy and Procedures.
- Ensure that all employees who use Display Screen Equipment (DSE) complete appropriate DSE training and have a current DSE Assessment for any equipment they use.
- Undertake training identified by the Health, Safety & Sustainability 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
  - ➢ Arrangements for Ssafe handling, storing and transportation of articles and substances
  - ➢ Sufficient and competent information, instruction, training and supervision.

4.4.2 Managers and Curriculum Leaders will be responsible for:
- Ensuring that the UHI Inverness 'Health and Safety Policy is explained to employees, and they are made aware of their health and safety duties and responsibilities and that tutors equally convey this to students under their control.
- The training needs of employees are assessed and addressed, to includinge 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 & Sustainability & Safety Manager of the circumstances.
- Ensuring that any required Personal Protective Equipment is made

available to employees, that they know how to use it and are using it correctly.
- Ensuring that HR are aware of employees with significant exposure to workplace hazards requiring Health Surveillance, and that those employees are given appropriate time to attend Health Surveillance appointments.
- Ensuring that all accidents, incidents and near misses within their area of responsibility are reported and, where necessary, investigated.

4.5. Health, Safety ~~and~~ & Sustainability Manager

4.5.1 The Health, ~~and~~ Safety & Sustainability Manager reports to the College Principal and CEO and has responsibility for:
- Reviewing, revising, implementing, embedding and monitoring compliance of all health and safety 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.
- Overseeing the recording of ~~accident~~accidents/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~~marshals and evacuation assistants).
- Identifying information, instruction and training requirements and delivering effective solutions.
- 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 and Safety Policy.
- Providing specialist advice and support to executive 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.
- Advising EMT on 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 EMT 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 & Sustainability 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. Human Resources

4.8.1 The Human Resources department are responsible for coordinating the annual programme of Health Surveillance through:

- Ensuring health surveillance checks are organised for any new staff entering into roles requiring health surveillance.
- Liaising with line managers to ensure all roles requiring health surveillance are identified and relevant staff scheduled for annual appointments.
- Liaising with Occupational Health (OH) as necessary for those staff requiring additional health surveillance checks following an annual appointment.

4.8.1 The Human Resources department are responsible for coordinating the First Aid Allowance for support staff who provide First Aid services on any of UHI Inverness campus'.

4.9. Fire Marshalls

4.9.1 In an emergency ~~UHI Inverness campuses are sub-divided into zones. Each zone has an identified f~~Fire marshal~~s~~ ~~whose responsibility is~~will:

- ~~To e~~Ensure ~~in an emergency,~~ everyone evacuates ~~their zone~~ safely and does not re-enter until the "all clear" is given.
- ~~To a~~Assist disabled persons, where required, with evacuation to a place of safety and to ensure the ~~chief fire marshal~~Duty Manager is advised accordingly.

4.10. First Aiders

4.10.1 The Health, Safety and Sustainability Manager will ensure First Aid needs assessments are conducted for UHI Inverness campuses and that the required first aiders and supplies are in place.

4.10.2 The full ~~detail~~ details of the first aid arrangements will be outlined in the First Aid Procedure.

4.11. Duty Manager

4.11.1 The Duty Manager is responsible for leading UHI Inverness's initial response to any exceptional events while the campus is open. These may include, but are not limited to:

- Fire alarm activations/fire incidents
- Incidents involving behavioural issues or difficult people etc.
- Security incidents
- First aid incidents
- Responding to unannounced visits from Police or enforcement bodies (Fire Service, HSE, Environmental Health etc.)

4.12. Employees

~~4.12.1~~ 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, but are not limited to, the following:

4.12.1

~~4.12.2~~ 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.

~~4.12.2~~4.12.3 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 & Sustainability Manager in the pursuance of Health & Safety compliance or improvement.

~~4.12.3~~4.12.4 No-one may intentionally or recklessly interfere with or misuse anything provided in the interests of health, safety or welfare.

~~4.12.4~~4.12.5 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, including the use of any Personal Protective Equipment.

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4.12.54.12.6   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).

4.12.64.12.7   Participate in and conduct departmental Risk Assessments, including Display Screen Assessments, as directed by line managers, the Health, Safety & Sustainability Manager and Executive Management Team.

4.12.74.12.8   Attend Health Surveillance appointments arranged for them and notify their line manager or HR of any medical condition that may impact their health and safety at work, or that of others.

4.12.84.12.9   Employees who witness or are involved in an accident, incident or near miss must ensure it is reported using the appropriate college systems. Where the accident or incident involves a student under supervision, the employee supervising them must ensure the appropriate report is submitted.

4.13. Students

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

4.13.2 A student shall exercise reasonable care:

4.13.3 For his or her personal safety.

4.13.4 For the safety of other persons who may be affected by his or her acts or omissions.

4.13.5 For the safety of the property of UHI Inverness and of its students, staff, officers and visitors.

4.13.6 It shall be a disciplinary offence, as defined in the Student Code of Conduct, 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 reviewed annually, and it will be formally reviewed every two years, with reports going to the Audit Committee and Board of Management for external review. committee.

5.2. The arrangements within the policy are subject to an internal audit, conducted by a third party auditing organisation on a frequency determined by the Audit Committee

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

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

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 and Safety 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 Policies and Procedures Section of the IC Quality SharePoint
- 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 department.

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 inadequate health and safety practice through the risk assessment process and take immediate action as required.

Inverness College is known as UHI Inverness
Health and Safety Policy

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 formally reviewed every two years~~annually~~ and in an on-going way 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 be brought to the attention of staff and students through agreed arrangements for health and safety and policy consultation and communication.

Equality Impact Assessment Form

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Policy/Procedure/Strategy: Health and Safety Policy   Author/Owner: Mark McKerral   Signature: Mark McKerral

Review Due: March 2026   Department/Section: Health & Safety

Date of Assessment: 21 February 2025   Date: 21 February 2025

Step 1

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

Review of standing policy.

○ New
◉ Revised
○ Existing

Who will be affected?	Who will be consulted?	Evidence available:
All staff, students and visitors	Health, Safety & Wellbeing Committee	Health, Safety & Wellbeing Committee minutes

Step 2

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

Equality Impact Assessment Form

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Step 3

Action to be taken

N/A

Summary of EIA Outcome – please tick

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

Please forward completed EIA forms to the Quality Unit

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| Information Asset Owners Policy |
| REFERENCE: (will be inserted by Quality Unit) |

Lead Officer	ICT Services Manager
Review Officer	Information Development Manager
Date first approved by BoM	
First Review Date	
Date review approved by BoM	
Next Review Date	
Equality impact assessment	
Further information (where relevant)	

Reviewer	Date	Review Action/Impact

Contents

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1. Policy Statement

The purpose of this policy is to define the responsibilities of an Information Asset Owner. Whilst all staff have a responsibility for ensuring they process data securely; Information Asset Owners additionally need to ensure that the systems and storage they manage are only accessible to those who require it and are used and maintained appropriately by those they allow to access it.

2. Legislative framework / related policies

2.1. UK General Data Protection Regulation
2.2. UK Data Protection Act 2018
2.3. The Data Protection, Privacy and Electronic Communications (EU Exit) Regulations 2019
2.4. Information Security ISO/IEC 27001
2.5. Information Security ISO/IEC 27002
2.6. Records Management ISO 15489-1
2.7. UHI Inverness Security Policy
2.8. UHI Inverness Records Management Policy
2.9. UHI Inverness Data Protection Policy
2.10. The UCISA Information Security Toolkit.
2.11. Scottish Government Cyber Resilience Strategy for Scotland
2.12. Scottish Government Public Sector Cyber Resilience Framework v2
2.13. National Cyber Security Centre: Cyber Essentials

3. Scope

3.1. This policy defines information asset owners' responsibilities in protecting the confidentiality, integrity and availability of college data/records.
3.2. The policy scope is all information assets and includes all corporate records. It includes, but is not limited to, research data, student records, course materials, financial data, staff and student data, emails and administrative configurations.
3.3. Whilst the policy focuses on systems and online storage, information asset owners should also be cognisant of the need and their responsibility to secure and control other sources of information, such as paper records/filing, data stored on portable media, information spoken in conversation and that on voicemail and video recordings.

4. Definitions

4.1. **Information Asset:** Any information that has value to the organisation, and as such needs to be stored or processed.
4.2. **Information Asset Owner**: The individual within an organisation who is responsible for the access controls, management and proper use of an information asset. This is usually a department manager, or other staff member responsible for a distinct storage area or system.

5. Key Information Assets

5.1. **SharePoint / Teams / Online Storage:** A SharePoint or Teams site is created with a defined owner. For sites used by a department this would usually be the

department manager. The owner of the site is the Information Asset Owner responsible for ensuring that the data within it is only seen and / or processed by appropriate personnel. Information Asset Owners should ensure corporate records are kept in accordance with their Data Register and not stored in temporary Teams sites (e.g. for projects, specific purposes).

5.2. **Shared Mailboxes:** A shared mailbox has a defined Information Asset Owner. The mailbox should only be accessed by appropriate staff and its access reviewed regularly, as well as when staff change roles within the organisation or leave the college's employment.

5.3. **UHI Inverness Systems**: Systems managed by UHI Inverness to process student, staff and / or research data. The Information Asset Owner is responsible for managing the system and the data stored within it. These are listed in the Information Asset Owner Register below in Appendix A.

5.4. **External Systems:** Systems managed by a 3rd party, such as Executive Office, SQA or other partner institutions. The Information Asset Owner within the College is responsible for the processing of UHI Inverness data within that system. These are listed below in the Information Asset Register in Appendix A.

6. Roles and Responsibilities

6.1. Information Asset Owner:

6.1.1. To understand the system and information assets they are responsible for and how they are secured**.**

6.1.2. To regularly review who has access to the information asset and the access each individual requires. It is recommended this is done at least annually.

6.1.3. To ensure the information stored is processed and deleted in cognisance of the University Records Management and Disposal Policy, as the less data that is stored the easier it is to manage.

6.1.4. To raise any concerns with data security with the ICT Services Manager and / or Information Development Manager

6.2. Staff:

6.2.1. To process data in accordance with the Information Security Policy and raise any concerns with the Information Asset Owner.

6.3. ICT Services:

6.3.1. For the overall maintenance and management of systems, as well as supporting issues and providing advice to information asset owners.

6.4. Information Development Manager

6.4.1. To provide advice on Data Protection legislation and relevant matters as well as maintaining an Information Security Incident register to monitor relevant security occurrences and near misses.

7. Compliance

7.1. This policy is a college-wide policy; and all staff must work to meet the requirements outlined within the policy. Compliance with the Policy will be

monitored through regular audits, with outcome reports being reported to the appropriate committee.

7.2. Any issues with Information Security, such as the loss of data or it being accessed by inappropriate personnel should be reported as an Information Security Incident to the Data Controller data.controller.ic@uhi.ac.uk

8. Monitoring

8.1. New information security legislation, recommendations or best practice may result in this policy being updated outside of its review cycle.

8.2. The review of individual information security incidents, as well as regular reports on incident categories, may also lead to changes to information security policies to ensure effective controls are in place.

9. Review

9.1. The policy will be reviewed considering any relevant changes in legislation and best practice, and at least every 3 years.

Information Asset Owner Register

This register is part of the UHI Inverness Information Security Management System (ISMS). The purpose of this register is to document key business systems used by the college, their purpose, the information held and the owner responsible for the system. This list is a snapshot of responsibilities reviewed by the management team in early 2025 which will move to a live repository.

UHI Inverness Managed Systems

Information Asset	Purpose of Information Asset	Information Held	Owner
Hosted or Access Control Managed by College / UHI			
Microsoft Entra ID	Access to UHI network and College computers.	Username and access rights to data (folders, files).	ICT Services Manager
Asset Inventory	Record of furniture and other Estates managed assets.	Asset data.	Estates and Campus Services Manager
CELCAT	Room booking/timetabling system.	Bookings and room utilisation data, class timetables and Staff & student data	Academic Administration Manager
CINTRA	Payroll system	Staff bank account and personal details, salary	Director of Finance and Estates
CIPHR	Human resource system.	Staff employment/lifecycle data and applicant personal data.	Head of HR
Collect	Debt management system	Customer details, outstanding debt & action taken to retrieve debt	Director of Finance and Estates
Complaints Database	Internal Complaints logging system	Case file containing full details of complaint and any investigation.	Quality Manager
ePay	BACS Payments	Staff / Student Bank details	Director of Finance and Estates

Connect+	College Intranet to enable communication with the staff	Landing page for access to other college systems as well as news updates	Marketing & Communications Manager
iHasco	Health & Safety Training	Staff email addresses, names and training history	Health, Safety & Sustainability Manager/ Professional Development
IMI E-Portfolio	E-portfolio system	Student portfolios	Curriculum Leader (Construction & Engineering)
Office 365	Email, calendar, contact management.	Correspondence, which includes personal data, some corporate records/evidence of decision making	ICT Services Manager
OneFile	E-portfolio system	Student portfolios	Curriculum Leader
Papercuts	Printer accounting	Student information & financial information	ICT Services Manager
PageOne / Critico	To enable a standard text message to be sent to a group of individuals	Staff & student mobile phone numbers	MIS Manager
Proof Positive	Student portfolio system	Student portfolios	Curriculum Leads
Real Asset Management	Management of physical assets	Contractor details, Asset / Inventory Data with related financial data	Director of Finance and Estates
AssessNet	Health and Safety Management System	Recording health and safety incidents, near misses, risk assessments, investigations and audits. Includes staff details and details of students where included (in relation to accident/ incident, illness etc., individual risk assessments etc.)	Health, Safety & Sustainability Manager

SITS	Student record system	Student/staff and third-party personal data & bank details also includes protected characteristics data	Head of Registry and Quality
SUN Accounts	Finance System	Student, staff and contractor details including finance transactions	Director of Finance and Estates
WMS	Library management system.	Library asset management and lending including student and staff details.	Library and LRC Manager
Access Control Managed by Third Party with Personal or Key College Information			
BPEC	Administration and delivery of examinations	Exam details /exam results	Quality Manager
Brightspace	Virtual Learning Environment	Teaching materials and student modular engagement. NB: materials are accessible by lecturers on course.	Curriculum Leads
Construction Industry Training Board (CITB)	Registration and entry of candidates with award body Administration	Student and employer data	Quality Manager
City & Guilds	Registration and entry of candidates with award body (Walled Garden) Administration and delivery of examinations (Secure Assess)	Student and employer data	Quality Manager
FIPS	Skills Development Scotland funding information and processing system	Student and related employer personal data	Business Solutions Manager
EAL	Registration of apprentices with awarding body	Staff details and student details	Quality Manager

ID-Flow ID Cards	Staff / 3rd Party Photographic ID Cards	Staff / 3rd Party Photos	Estates and Campus Services Manager
Inverness College Website	Public interface for corporate and course related information (access managed by UHI)	Organisational info, Board of Management info, course info, events, staff contact details	Marketing and Communications Manager
IMI	Registration and entry of candidates with award body	Student details and employers data	Quality Manager
LANTRA	Registration and entry of candidates with award body	Student details	Quality Manager
MA On Line	Registration of Apprentices with appropriate Sector Skills Council	Student and employers data	Business Solutions Manager
NEBOSH	Environmental awareness qualifications	Student and employers data	Business Solutions Manager
PECOS	Procurement system	Purchasing System – financial transactions and note regarding orders	Director of Finance and Estates
PROMT	Course booking for ILA Funding.	Student details.	Director of Finance and Estates
Social Media (Facebook, X, Instagram, YouTube & LinkedIn)	Sharing information as well as contact with the public regarding posts and content.	Information for public viewing and contact / communications	Marketing and Communications Manager

ITEM 03.a&b

SDS 16+ Learning Choices Data Hub Exchange Portal	Upload enrolment data	Student details	Head of Registry & Quality
SQA Connect (including Exceptional Circumstances and Digital Coursework Submission areas)	For adding candidate details and for SQA appeals	Student details and appeals data	Quality Manager
SQA Exchange (including Candidate Services)	For uploading and receiving reports relating to candidate registrations, entries and results	Student details	Quality Manager
SQA Navigator	Database for SQA frameworks and awards	Student personal data and qualifications and centre data	Quality Manager
SQA Secure Site	Access to SQA assessment material	Assessment materials	Quality Manager
UAL	Registration and entry of candidates with award body	Student details	Academic Administration Manager
Unidesk	Help Desk ticketing system	Staff / asset information	ICT Services Manager
EcoOnline Sypol	COSHH Assessment Database	Name and email address of staff who have used the system.	Health, Safety and Sustainability Manager

UHI INVERNESS

Policy/Procedure/Strategy: Information Asset Owners Policy   Author/Owner: ICT Services Manager   Signature: Ma

Review Due: 3/3/25   Department/Section: ICT Services

Date of Assessment: 25/02/25   Date: 25/02/25

Step 1

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

To definite the responsibilities of the owner of an information asset

Who will be affected?	Who will be consulted?	Evidence available:
Managers and other staff that own information assets	Information Development Manager as the policy needs to reflect both the technical and data protection elements of information assets.	Yes, collaboration on document.

Step 2

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

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Step 3

Sustainability	N/I

Step 4

No Action to be taken

Summary of EIA Outcome – please tick

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

Please forward completed EIA forms to the Quality Unit

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Inverness College
Internal Audit Annual
Report 2023-24
January 2025

Contents

Restrictions of use

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

Executive Summary

Background

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

Internal Audit Plan 2023-24

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

• Risk Management

• Internal control

• Corporate governance

• Value for money

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

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

Executive Summary

Audit Approach

We have reviewed the control policies and procedures employed by Inverness College to manage risks in business areas identified by management set out in the 2023-24 Annual Internal Audit Plan approved by the Audit Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation.

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

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

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

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

Coverage

During 2023-24 BDO LLP has reviewed and evaluated Inverness College's processes in the following areas:

- Risk Management
- Payroll
- Health & Safety
- Sustainability
- Professional Development
- Follow up

Executive Summary

Recommendations

To assist management in addressing our findings, we categorise our recommendations according to their level or priority. The recommendations made in the completed reviews totalled 11.

Summary of Recommendations (SEE APPENDIX I)

High	▲	
Medium	■	6
Low	●	5
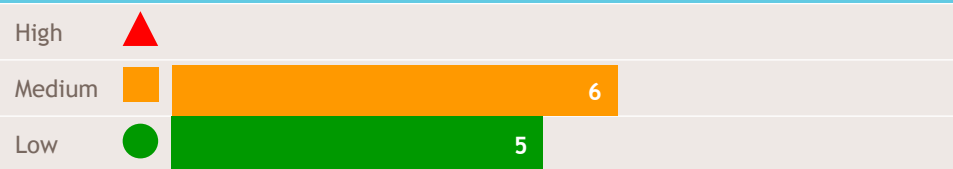
Total number of recommendations: 11

Reporting mechanisms and practices

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

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

Management action on our recommendations

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

Executive Summary

Relationship with external audit

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

Follow up

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

Implementation of recommendations is a key determinant of our annual opinion. If recommendations are not implemented on a timely basis then weaknesses in control and governance frameworks will remain in place. Furthermore, an unwillingness or inability to implement recommendations reflects poorly on management's commitment to the maintenance of a robust control environment. There were a total of 32 audit recommendations across 11 internal audit reports as of August 2024. All of the recommendations were due to be implemented. Of the 32, 16 recommendations (50%) had been categorised as fully implemented, 7 (22%) had been categorised as partially implemented, 8 (25%) as not implemented and 1 as superseded (3%).

The implementation rate shows fair progress in completing internal audit actions. Continued work is needed by management to ensure Internal Audit recommendations are completed on time to strengthen the overall internal control framework across the organisation.

Summary of work performed

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

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

Review of 2023-24 work

Reports Issued	Overall Report Conclusions – see appendix I					
	▲	🟧	🟢	Advisory Recommendations	Design	Operational Effectiveness
Health & Safety	0	1	2	0	Moderate	Moderate
Payroll	0	0	1	0	Substantial	Substantial
Risk Management	0	2	2	0	Moderate	Moderate
Professional Development	0	3	0	0	Moderate	Moderate
Sustainability	0	0	0	6	N/A – advisory review	N/A – advisory review
Follow Up	n/a	n/a	n/a	n/a	n/a	n/a

ANNUAL STATEMENT OF ASSURANCE

Report by BDO LLP to Inverness College

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

In giving our view it should be noted that assurance can never be absolute. The internal audit service provides Inverness College with reasonable assurance that there are no major weaknesses in the internal control system for the areas reviewed in 2023-24. The statement of assurance is not a guarantee that all aspects of the internal control system are adequate and effective. The statement of assurance should confirm that, based on the evidence of the audits conducted, there are no signs of material weakness in the framework of control.

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

- All internal audit reviews undertaken by BDO LLP during 2023-24;

- Any follow-up action taken in respect of audits from previous periods for these audit areas;

- Whether any significant recommendations have not been accepted by management and the consequent risks;

- The effects of any significant changes in the organisation's objectives or systems;

- The requirements of the Public Sector Internal Audit Standards; and

- Any limitations which may have been placed on the scope of internal audit (no restrictions were placed on our work).

Conclusion

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

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

PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Proposed Audit	Planned Days	Actual Days	Status
1	December 2023	Health & Safety	6	6	Completed
2	January 2024	Payroll	7	7	Completed
3	March 2024	Risk Management	6	6	Completed
4	March 2024	Professional Development	6	6	Completed
5	May 2024	Sustainability	5	5	Completed
6	July 2024	Follow Up	3	3	Completed

AUDIT PERFORMANCE

AUDIT	COMPLETION OF FIELDWORK/DEBRIEF MEETING	DRAFT REPORT	FINAL MANAGEMENT RESPONSES	FINAL REPORT
Health & Safety	22nd March 2024	28th March 2024	24th June 2024	26th June 2024
Payroll	6th February 2024	22nd February 2024	8th March 2024	11th March 2024
Risk Management	28th March 2024	22nd April 2024	22nd August 2024	23rd August 2024
Professional Development	22nd April 2024	20th May 2024	21st June 2024	21st June 2024
Sustainability	18th June 2024	4th July 2024	23rd August 2024	23rd August 2024
Follow Up	9th December 2024	12th December 2024	16th December 2024	10th January 2025

On average except in the event of staff holidays or other absence:

• 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 3 working days 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.

FOR MORE INFORMATION:

www.bdo.co.uk

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INVERNESS COLLEGE

INTERNAL AUDIT PROGRESS REPORT

FEBRUARY 2025

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Restrictions of use

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

EXECUTIVE SUMMARY

INTRODUCTION

The purpose of this report is to *advise* the Audit & Risk Committee of the progress of the Internal Audit Plan for 2023-24 and 2024-25 since the last meeting. This paper together with progress and assignment updates are discussed with management and the Audit & Risk Committee throughout the year. These reports will form the basis of information to support our Annual Internal Audit Report for 2024-25.

INTERNAL AUDIT PLAN 2023-24

- Follow Up – Completed

- Annual report - Completed

INTERNAL AUDIT PLAN 2024-25

- Fraud Strategy – Management responses are yet to be received

- Core Financial Controls – Draft report to be issued

- Staff Wellbeing – Audit in progress kicked off 11 February 2025

- Cyber Review – Scoping meeting completed, Audit scheduled for April 2025

- Incidents Management – Scoping meeting scheduled for March 2025, Audit scheduled for May 2025

- Follow Up – Audit scheduled for Q4 of the audit year

CONCLUSION

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

WORK COMPLETED

REPORTS ISSUED	OVERALL REPORT CONCLUSIONS – SEE APPENDIX I				
	🔺	🟧	🟢	DESIGN	OPERATIONAL EFFECTIVENESS
Fraud Strategy	TBC	TBC	TBC	TBC	TBC
Core Financial Controls	TBC	TBC	TBC	TBC	TBC
Staff Wellbeing	TBC	TBC	TBC	TBC	TBC
Cyber Review	TBC	TBC	TBC	TBC	TBC
Incidents Management	TBC	TBC	TBC	TBC	TBC

PROGRESS AGAINST OPERATIONAL PLAN 2024/25

VISIT	DATE OF VISIT	PROPOSED AUDIT	PLANNED DAYS	ACTUAL DAYS	STATUS
1	October 2024	Fraud Strategy	6	6	Management responses are yet to be received
2	December 2024 -January 2025	Core Financial Controls	6	4	Draft report to be issued
3	Scheduled February 2025	Staff Wellbeing	5	-	In progress
4	Scheduled April 2025	Cyber Review	7	-	TOR to be drafted
5	Scheduled May 2025	Incidents Management	6	-	Scoping needed
6	Scheduled Q4	Follow Up 2024-25	3	-	TOR to be drafted

AUDIT PERFORMANCE

AUDIT	COMPLETION OF FIELDWORK	DRAFT REPORT ISSUED	FINAL MANAGEMENT RESPONSES	FINAL REPORT ISSUED
Follow Up 2023-24	09/12/2024	12/12/2024	16/12/2024	10/01/2025
Fraud Strategy	30/10/2024	20/11/2024	TBC	TBC
Core Financial Controls	15/01/2025	TBC	TBC	TBC
Staff Wellbeing	TBC	TBC	TBC	TBC
Cyber Review	TBC	TBC	TBC	TBC
Incidents Management	TBC	TBC	TBC	TBC
Follow Up 2024-25	TBC	TBC	TBC	TBC

On average:

• Draft reports issued within 10 working days of fieldwork completing.

• Management responses provided within 15 working days of draft report being issued.

• Final reports issued within 3 working days of management responses being received.

INTERNAL AUDIT SCHEDULE – 2024-2025

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

REF	INTERNAL AUDIT	AUG	SEPT	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN	JUL
IC/FY24/01	Fraud Strategy			███	███								
IC/FY24/02	Core Financial Controls				███	███							
IC/FY24/03	Staff Wellbeing						███	███					
IC/FY24/04	Cyber Review								███	███			
IC/FY24/05	Incidents Management										███	███	
IC/FY24/06	Follow Up												███

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.

FOR MORE INFORMATION:

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**Inverness College
Follow up 2023-24**

Internal Audit Report

January 2025

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DISTRIBUTION LIST

FOR ACTION	Niall McArthur	Director of Finance and Estates
FOR INFORMATION	Members of	Audit Committee

REPORT STATUS

LEAD AUDITOR(S):	Eleni Panagiotopoulou Jaasi Phelps-Nyakairu
DATES WORK PERFORMED:	31 July – 9 December 2024
DRAFT REPORT ISSUED:	12 December 2024
MANAGEMENT RESPONSES RECEIVED:	16 December 2024
FINAL REPORT ISSUED:	10 January 2025

Executive Summary

BACKGROUND

As part of the provision of continual assurance over the design and effectiveness of controls, and closure on control gaps, we have undertaken a review to assess the degree of implementation of the recommendations made in prior years in accordance with the Annual Internal Audit Plan.

If recommendations are not implemented on a timely basis, weaknesses identified through internal audits in control, risk management and governance activities will remain in place. Furthermore, a reluctance or inability to implement recommendations reflects poorly on management's commitment towards maintaining a robust internal control and governance environment. Therefore, confirmation of the implementation status of recommendations is a key determinant of our annual opinion over your governance, risk, and internal control framework.

SCOPE

In accordance with the 2023-24 Internal Audit Plan, we have considered the implementation status of all open recommendations raised from the work carried out by BDO which were due to be implemented by August 2024 and identified those not due for implementation (zero recommendations). This resulted in a total of 32 recommendations to be followed up. The recommendations relate to 11 audit areas, as shown in the tables below.

METHODOLOGY

During our testing we followed up on all recommendations which had a target completion date of on or before August 2024.

Management's Internal Audit recommendation progress was reviewed to establish the degree of implementation achieved. Where it was confirmed that the recommendation had been implemented, evidence was sought, and testing was undertaken to verify the ongoing operation of the recommended controls. Where Management's response in the Internal Audit report differed from the original recommendation, we tested the agreed management actions.

RECOMMENDATIONS FOLLOWED UP

YEAR	AUDIT	RECOMMENDATIONS FOLLOWED UP			
		HIGH	MEDIUM	LOW	TOTAL
2019/20	Cash Handling	-	2	2	4
2020/21	Workforce Planning	-	1	-	1
2020/21	Finance System Upgrade	-	4	-	4
2020/21	Cyber Security	-	1	-	1
2021/22	Staff Recruitment	-	6	-	6
2021/22	Procurement	-	1	4	5
2022/23	Financial Planning	-	-	1	1
2022/23	Complaints Management	-	2	2	4
2022/23	Strategic Planning	-	1	1	2
2023/24	Payroll	-	-	1	1
2023/24	Professional Development	-	3	-	3
TOTAL		0	21	11	32

Executive Summary

Status of recommendations as of December 2024

The table below outlines the implementation status of the recommendations followed up:

Audit Area	Action Significance Rating	STATUS AT DECEMBER 2024					
		● Fully implemented	🟧 Being implemented	🔺 Not implemented	🟪 Superseded	🟦 Not Due For Implementation	Total
Recommendations from 2019/20							
Cash Handling	Medium	1	1				2
Cash Handling	Low	1	1				2
Recommendations from 2020/21							
Workforce Planning	Medium		1				1
Finance System Upgrade	Medium			4			4
Cyber Security	Medium				1		1
Recommendations from 2021/22							
Staff Recruitment	Medium	5	1				6
Procurement	Medium		1				1
Procurement	Low	3		1			4
Recommendations from 2022/23							
Financial Planning	Low	1					1
Complaints Management	Medium	2					2
Complaints Management	Low	2					2

Executive Summary

Audit Area	Action Significance Rating	STATUS AT DECEMBER 2024					
		Fully implemented	Being implemented	Not implemented	Superseded	Not Due For Implementation	Total
Strategic Planning	Medium		1				1
	Low	1					1
Recommendations from 2023/24							
Payroll	Low			1			1
Professional Development	Medium		1	2			3
TOTAL		**16**	**7**	**8**	**1**		**32**

CONCLUSION

We found that of the 32 recommendations followed up in December 2024:

- 16 (50%) are fully implemented
- 7 (22%) either remain in the process of being implemented and/or no evidence was provided at the time of follow-up
- 8 (25%) were not yet implemented
- 1 (3%) was superseded

The results above highlight that Management have made fair progress in completing the recommendations. Continued work is needed by management to ensure Internal Audit recommendations are completed on time to strengthen the overall internal control framework across the organisation.

Detailed information on the status of each partially implemented, not implemented or superseded recommendations, if any and management updates are provided on the following slides.

Status of recommendations

Recommendation status

Cash handling – Finding 2				SIGNIFICANCE
It is important that there is a procedure in place to monitor and investigate variances in cash takings. During testing we found that there were variances in takings that were not investigated as they were below £10; however, there is no ongoing monitoring of trends in variances and that the investigation process for variances was not documented. There is annual analysis of the net figure which for the year ended 31 July 2019 amounted to £340.57 over. There is a risk that there may be patterns in variances which are going unchecked and hence remedial action may not be taken.				**MEDIUM**
RECOMMENDATIONS		**ACTION OWNER**	**MANAGEMENT RESPONSE**	**TARGET COMPLETION DATE**
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.		Morag Jarvis	Agreed	Within one calendar month of lockdown ending.
BDO UPDATE AUGUST 2023				**STATUS**
The college has disclosed that VAT issues are still being addressed. As well as this the Finance Procedures are being updated following the newly merged college. Procurement strategy has been updated but is just awaiting review for approval by the October 2023 Board of Management.				**BEING IMPLEMENTED**
REVISED MANAGEMENT RESPONSE			**ACTION OWNER**	**COMPLETION DATE**
Our Procurement Strategy has been to the F&GP Committee and will go to the October BoM for final approval. The Financial Regulations have been reviewed and are going through our consultation process before they come to Committee and Board for final approval.			Morag Jarvis	

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
Financial Procedure manual, financial regulations and procurement strategy have been approved, but variance analysis and investigation has not been incorporated. College has advised this is being updated. This recommendation will be fully implemented once variance analysis, investigation and remedial action is included.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The finance manual will be updated with a procedure to check any variances in cash.	Director of Finance & Estates	March 2025

Recommendation status

Cash handling – Finding 4	SIGNIFICANCE
It is important that cash handling procedures are fully documented to provide staff with guidance on processes. During our review we found that there were areas not covered by the procedures: - The procedures do not make it clear who may operate tills in each department or what the training arrangements are for till operation; and - There is no documented procedure for maintaining a float. There is a risk that staff may not be aware of the cash handling processes which increases the likelihood of errors.	LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
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.	Morag Jarvis	Agreed	Within one calendar month of lockdown ending.

BDO UPDATE AUGUST 2023	STATUS
The college has disclosed that VAT issues are still being addressed. As well as this the Finance Procedures are being updated following the newly merged college. Procurement strategy has been updated but is just awaiting review for approval by the October 2023 Board of Management.	BEING IMPLEMENTED

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Our Procurement Strategy has been to the F&GP Committee and will go to the October BoM for final approval. The Financial Regulations have been reviewed and are going through our consultation process before they come to Committee and Board for final approval	Morag Jarvis	

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
Financial Procedure manual and financial regulations have been approved, but till operation by department is not included. College has advised this is being updated. This recommendation will be fully implemented once authorization for till operation by department is stated clearly in financial regulations or procedure manual.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Finance manual will be updated with relevant information.	Director of Finance & Estates	March 2025

Recommendation status

Workforce planning - Finding 2	SIGNIFICANCE
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.	**MEDIUM**

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that in the risk management procedure referenced in recommendation three, SUHI records expected risk identification activities at a Board, SMT and operational level including frequency, documentation and the escalation process.	HR Manager Nicola Quinn	Whilst we do not necessarily have a 'list' of critical roles – I must re-iterate some of the comments made (please see report) A documented succession plan procedure as outlined above will be formalised.	April 2021

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

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Management did not provide a response.	HR Manager Nicola Quinn	

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
The Staff Recruitment and Selection Procedure has been approved addressing management talent attraction but does not clearly identify critical roles. This recommendation will be fully implemented when the procedure is updated to identify critical roles and a direct succession plan for these.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
This recommendation will be fully implemented when the procedure is updated to identify critical roles and a direct succession plan for these. Skills matrices are being rolled out across all teams, with 3 already having these in place. The roll out will be monitored through the QEP progress. The Vice Principals have developed a succession plan matrix, which identify critical roles. The VPs are working through training and development options to support the succession plan and some middle managers are undertaking MBA and professional doctorate programmes, to support succession. Level 1 and level 2 promoted lecturer roles have been added into the curriculum structure do support leadership development and succession.	HR Manager Nicola Quinn	July 2025

Recommendation status

Finance system upgrade – Finding 1	SIGNIFICANCE
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 managed, as no project management methodology is in place.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
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		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.	June 2021

BDO UPDATE AUGUST 2023	STATUS
The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.	**NOT IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.		

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised it is currently starting work on a project management methodology; this recommendation will be updated when the methodology is launched and approved.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The college has drafted project management templates and guidance. These will be reviewed and updated if necessary and then rolled out to relevant managers next. Appropriate training will also be provided for managers.	EMT	July 2025

Recommendation status

Finance system upgrade – Finding 2	SIGNIFICANCE
Project Evaluation Following a project's 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.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend as part of the College's project management methodology, following a project's 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.	Director of Finance (Shared) Roddy Ferrier	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.	June 2021

BDO UPDATE AUGUST 2023	STATUS
The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.	Director of Finance (Shared) Roddy Ferrier	

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised it is currently starting work on a project management methodology; this recommendation will be updated when the methodology is launched and approved.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The college has drafted project management templates and guidance. These will be reviewed and updated if necessary and then rolled out to relevant managers next. Appropriate training will also be provided for managers. There will be a project evaluation section within the project management templates.	EMT	July 2025

ITEM 08.2.c

Recommendation status

Finance system upgrade – Finding 3	SIGNIFICANCE
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.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
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.		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.	June 2021

BDO UPDATE AUGUST 2023	STATUS
The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.	NOT IMPLEMENTED ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.		

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised it is currently starting work on a project management methodology; this recommendation will be updated when the methodology is launched and approved.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The college has drafted project management templates and guidance. These will be reviewed and updated if necessary and then rolled out to relevant managers next. Appropriate training will also be provided for managers. There will also be guidance for when project changes occur.	EMT	July 2025

Recommendation status

Finance system upgrade – Finding 4	SIGNIFICANCE
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.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
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.		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.	June 2021

Recommendation status

BDO UPDATE AUGUST 2023	STATUS
The College has advised Internal Audit that a procurement exercise for a combined Payroll and Finance System is to be undertaken in September 2023. No update has been provided about preparing a project management framework.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
A procurement exercise for a combined Payroll and Finance System is to be undertaken in September 23.		

BDO UPDATE DECEMBER 2024	STATUS
College has advised it is currently starting work on a project management methodology; this recommendation will be updated when the methodology is launched and approved.	**NOT IMPLEMENTED** ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The college has drafted project management templates and guidance. These will be reviewed and updated if necessary and then rolled out to relevant managers next. Appropriate training will also be provided for managers and key roles and responsibilities will also be outlined.	EMT	July 2025

Recommendation status

Cyber security – Finding 2	SIGNIFICANCE
Vulnerability Scanning It is important that any vulnerabilities identified in are addressed in a timely manner. It is good practice to have target response times for vulnerabilities which are dependent upon their rating, for example we would expect a critical vulnerability to be resolved within 7 days. UHI's Computer Operations Policy, which the College adopts outlines vulnerabilities with a severity of critical or high risk is to be addressed within 14 days. There is no difference for critical and high-risk vulnerabilities and 14 days is longer than expected for a critical vulnerability. The Policy does not include target completion times for medium and low risk vulnerabilities. There is no regular monitoring and reporting on whether vulnerabilities are being resolved in line with timescales. There is a risk vulnerabilities are not resolved in a timely manner and the network is not adequately protected.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend the College documents their policy for expected completion times for medium and low rated vulnerabilities and lowers their target response time to 7 days or lower for critical vulnerabilities. We also recommend IT and management monitor whether vulnerabilities have been addressed within these timescales	ICT Services Manager Director of LIS Martin Robinson	Cyber Essentials certification and processes in place across UHI recommend addressing critical and high risks within 14 days of a patch being made available. We obviously, work to an asap on these so would address these within the 7 days recommended. These timescales are reviewed and escalated by the UHI ICT Security Officer to the Director of LIS as part of his role There is also monitoring of risks as they are reviewed and reported to the UHI Information Security Group on a weekly basis. In terms of mediums and lows we have a risk-based approach to information security and due to the initial numbers of high and critical NVTs the focus has been on them. We now have a period where there are no critical or highs, or they are appearing in manageable numbers and are now looking at lowering the score threshold and setting time limits for mediums and lows.	December 2021

Recommendation status

BDO UPDATE AUGUST 2023	STATUS
The college has advised that the practical application is to respond as soon as possible. Any updates to the policy would need to be implemented UHI wide and is therefore out with the College's direct control.	**SUPERSEDED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The ICT Manager advised the Audit Committee in April 2023, that no further action was required in respect of this recommendation confirming that we look to address critical and high risks within 7 days as recommended by BDO and as per the recommendation of the Scottish Government Security Action Plan.	N/A	N/A

Recommendation status

Staff recruitment – Finding 4	SIGNIFICANCE
It is important all staff involved in recruitment receive regular training to ensure they have sufficient awareness and understanding of the process and can adhere to set procedures. There is currently no formal or structured training provided on the staff recruitment process. We note support is provided to hiring managers by the HR Business Partners, and there is a range of guidance and templates available to staff regarding the recruitment process. There is a risk that staff may not have the suitable knowledge of the recruitment and selection process, which may prevent the College from compliance with employment regulations or adhering to a fair and consistent selection process.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend regular training sessions are provided to all staff who may be involved in the hiring process, and that anti-bias training is included as part of these sessions. Staff should be required to attend refresher staff recruitment training sessions every three years, or sooner if there are changes to policy. We also recommend that training attendance is recorded and monitored on an ongoing basis.	HR Manager and HR Business Partners Nicola Quinn	Our new on-line recruitment system (I-Recruit) is now in place. I-Recruit is a recruitment management system that has provided a new improved service for candidates and recruiting managers. Due to the COVID-19 pandemic, the HR team have continued to support recruiting managers on all aspects of the process. Due the College's Financial Recovery Plan, HR phased in the system and processes, as vacancies arose. As noted, there is a range of guidance available to recruiting managers on all aspects of the recruitment processes, which includes an extensive set of guidance for managers and interview guidance and assessment templates. This is made available on the HR SharePoint site. The the HR team continue to support recruiting managers on all aspects of the process. The HR Manager and HR Business Partners have already commenced discussions in regard to the reviewing and revising the HR support provided for line managers which includes tailored training and guidance of key HR policies and procedures, including Staff Recruitment and Selection Management would therefore agree with the recommendation of regular training sessions are provided to all staff who may be involved in the hiring process.	2022-23 Academic Year

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Recommendation status

BDO UPDATE AUGUST 2023	STATUS
No update provided has been provided to Internal Audit as of the 4th of March 2024.	**NOT IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
Management did not provide a response.	HR Manager and HR Business Partners Nicola Quinn	

BDO UPDATE DECEMBER 2024	STATUS
The College has advised HR and PD Teams are working together to develop line manager training on HR policies and procedures. This recommendation will be fully implemented when this training program is approved and launched with a schedule and monitoring.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
This action is now being implemented, with training programmes on various elements now taking place.	HR Manager and HR Business Partners Nicola Quinn	July 2025

Recommendation status

Procurement – Finding 2	SIGNIFICANCE
It is good practice to have contracts in place with key suppliers and to ensure favourable terms and value for money is achieved. Review of the Spend Analysis report prepared by the Procurement Team identified the College had 7 suppliers with a total spend of £50,000 or more where there is no contract in place. This is the threshold for a public contract under the Procurement Reform (Scotland) Act 2014. The College also lists a legal services provider as a key supplier on its contract register, despite there not being a contract in place and the College already has a contract in place with another supplier to provide legal services. In addition, as there is no contract in place between the College and the legal service provider, no contract performance management is being performed by the College on this key supplier. There is a risk that the College has unfavourable terms with key suppliers and is not achieving value for money with its spend.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that the College ensures contracts are in place with all key contracts, including those with a total spend of over £50,000. Additionally, we recommend the College ceases to procure legal services from the legal services supplier where there is no contract in place, until it establishes a contract between itself and the provider or uses the other legal services provider where there is a contract in place.	Assistant Principal Finance & Audit Roddy Ferrier	The 7 Suppliers will be investigated and where contracts are required the Procurement Team will add these onto the forward contracting plan. Mini competition exercise is about to be undertaken for the legal service provider.	31/10/2022

BDO UPDATE AUGUST 2023	STATUS
Internal Audit were advised that the College reviews four year spend reports regularly to ensure that all College contracts are in place with a total spend of over £50,000. Internal Audit have been advised that a legal services draft contract strategy is currently being reviewed and will be tendered in the future. This recommendation will be fully implemented when evidence has been provided to support there is regular review of the four year spend report to identify whether contracts are required and there is a contract in place with the legal services provider.	BEING IMPLEMENTED

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The four year spend analysis report is being reviewed regularly to ensure that all college contracts are in place with a total spend of over £50,000. The Legal Services Draft Contract Strategy is being reviewed and will be tendered in the future.	Assistant Principal Finance & Audit Roddy Ferrier	

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised that the Legal Services Draft Contract Strategy is being reviewed and will be tendered with a revised framework implemented by December 2024. This recommendation will be fully implemented when the Legal Services Contract Strategy is launched and approved.	**BEING IMPLEMENTED** 🟧

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
This recommendation will be fully implemented when the Legal Services Contract Strategy is launched and approved.	Director of Finance & Estates	March 2025

Recommendation status

Procurement – Finding 4			SIGNIFICANCE
It is important for procurement training to be provided regularly to staff to ensure they receive appropriate support and guidance to discharge their duties effectively. The provision of many of the College's procurement training sessions have been significantly disrupted by COVID-19. Although the PECOS and Financial Regulations awareness training has continued to be delivered into 2022, many other training sessions, such as contract management training and procurement awareness training have not been delivered since 2018. There is a risk that the College is not providing regular procurement training to its staff.			LOW

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that the College provides the additional training sessions to relevant staff included within its training schedule, such as the contract management, procurement tips and procurement awareness training sessions as soon as practicable, and that the training schedule is updated to record the training that is delivered.	Assistant Principal Finance & Audit Roddy Ferrier	When staff development days resume, we will continue to provide procurement training. We will review the induction process for new starts to ensure they are provided with procurement training.	August 2023

BDO UPDATE AUGUST 2023	STATUS
Internal Audit were advised that the College's Financial Regulations are currently being reviewed and will be presented to the Board for final approval. However, it is not clear how updating the financial regulations is relevant to delivering training.	NOT IMPLEMENTED

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The College Financial Regulations are still going through the College consultation process before going to Committee and Board for final approval.	Assistant Principal Finance & Audit Roddy Ferrier	

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised that training programme has been delayed to the new year, this recommendation will be updated once the programme has been approved and launched.	**NOT IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
The training programme has been delayed to the new year, this recommendation will be updated once the programme has been approved and launched.	Director of Finance & Estates	July 2025

Recommendation status

Strategic planning – Finding 1	SIGNIFICANCE
KPIs It is important that strategic objectives have accompanying KPIs in place to ensure that progress against objectives is effectively monitored. Internal Audit conducted a sample test of 15 strategic objectives outlined in the College's subsidiary strategies and found 2 objectives to have KPIs outlined in the sub-strategy that did not appear in the KPI extract provided to Internal Audit. Consequently, these KPIs are not being monitored by the College. The KPIs identified were: 1. The Research & Innovation Strategy "Increased engagement with Innovate UK KPI; and 2. The Environmental Sustainability Strategy "Annual carbon emissions reduction" KPI. We note that the College does report on CO2 emissions on utilities and is in the process of developing mechanisms for measuring other sources of carbon emissions. There is a risk that strategic objectives are not being appropriately monitored through measurable success indicators.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that the College updates the KPI matrix to include the three KPIs.	The Principal Vice Principal Operations & External Relations	We will include the research KPI and extend the coverage of the CO2 KPI once a mechanism for measurement has been agreed for each.	31/07/2024

BDO UPDATE DECEMBER 2024	STATUS
C02 Emissions on utilities have been implemented. This recommendation will be fully implemented once the KPI's "Increased engagement with Innovate UK", and "Annual carbon emissions reduction" have been included in the KPI matrix.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
This recommendation will be fully implemented once the KPI's "Increased engagement with Innovate UK", and "Annual carbon emissions reduction" have been included in the KPI matrix.	The Principal Vice Principal Operations & External Relations	March 2025

Recommendation status

Professional development- Finding 1	SIGNIFICANCE
Managerial oversight in training compliance and resolution approach Within the College, there is a diverse range of roles and corresponding training requirements, which are managed through distinct skills matrices and coordinated by the Professional Development team. Line managers bear the responsibility for ensuring staff compliance with mandatory training modules. These modules, provided by iHASCO and Brightspace platforms, are important for maintaining the College's operational standards and safety protocols. The current approach to training compliance is characterised by direct verbal communication between managers and their team members, aimed at resolving non-compliance issues. While this method facilitates immediate action, it lacks formal documentation of individual non-compliance cases and places increased reliance on line managers without holding them accountable for their team members. Overall completion rates are reviewed by Health and Safety (H&S) Committee solely for iHASCO modules every during quarterly performance improvement meetings and discussions are had with the Executive Management Team (EMT), however there is no analysis of trends or recurring instances of non-compliance.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that: The College establish a process whereby training compliance is monitored and analysed on a regular basis, to identify recurring patterns and trends. There should be follow up with line managers on individual cases for iHASCO and Brightspace modules, where relevant. This process should complement the existing verbal communication strategy and provide a clear record that can be used for accountability and improvement purposes.	Professional Development Manager	We accept that any follow up to staff not completing mandatory training is done verbally by the line manager. This is effective and an avoids unnecessary administrative burden. The Principal also regularly communicates to all staff the importance of completing mandatory training. In addition, we will introduce a follow up email to be sent by line managers following their discussion with individuals. We will start to compare the reports of mandatory training completion (Brightspace modules, not just iHASCO H&S) from each semester to see any areas of continual non-compliance	01/08/2024

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised they are moving Information Security & GDPR onto the IHASCO system to enable accurate recording and reporting by the end of Jan '25 and will establish a new process for documented follow up at that point. This recommendation will be fully implemented when this process is complete and approved.	**BEING IMPLEMENTED** ■

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We are in the process of making changes to the modules which we class as mandatory for all staff. We are moving Information Security & GDPR onto the IHasco system to enable accurate recording and reporting. Both modules will be due for completion by staff by the end of Jan '25 and we will establish our new process around documented follow up at that point. We are also in the process of refreshing 2 other modules which will come on stream in April '25 and will then adopt the new process around documented follow up for these.	Professional Development Manager	May 2025

Recommendation status

Professional development- Finding 2	SIGNIFICANCE
Professional Learning and Development Request Form (PD1 form) The Professional Development Team within the College is responsible for managing and approving staff requests for funding professional development activities through the Professional Learning and Development Request Form (PD1 form) process for short term development. This process ensures that activities are pre-approved, relevant to the staff's role, and aligned with the College's strategic objectives. A sample of 10 staff who are to be enrolled to short term development courses was selected to verify compliance with the PD1 form process. Upon review of the sample provided and through discussions with management, we noted that for 7 of the 10 samples, there was no PD1 form prepared. While a narrative was provided to explain the process followed by the PD team in these instances, such as use of emails, internal discussions and approvals, there was no evidence provided at the time of the audit.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that the Professional Development team works in close partnership with HR to create a structured follow-up system for PRD completion. This should include: Implement a tracking system to ensure that all professional development activities, especially those that do not follow the standard PD1 form process, are documented with appropriate evidence. Ensure that any exceptions to the standard process are pre-approved and documented with justification and evidence to maintain transparency and accountability.	Professional Development Manager	1. We recognise that staff professional development is initiated in different ways and at different times and the PRD is just one mechanism. To help provide oversight we will explore moving the PRD into Microsoft forms. This will mean that development requests will be pulled out and automatically sent to the PD team for actioning. 2. Even exceptions to the standard process (those not coming through as a PD1) are pre-approved and documented. No PD requests are actioned without pre-approval by the PD manager. We will keep records of approval of courses & bookings by adding another column to our spreadsheet to show this approval process.	01/08/2025

Recommendation status

BDO UPDATE DECEMBER 2024	STATUS
College has advised they are exploring options of forms to enable monitoring and reporting on PD actions arising from PRDs; and have amended their PD approval sheet for narrative and rational around approvals. This recommendation will be fully implemented once structured follow-up system for PRD completion is launched and approved.	**BEING IMPLEMENTED**

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
(1) We have started exploring options to utilise a different type of form which will enable us to extract the data around PD actions arising from PRDs so we can monitor and report on these. (2) We have amended our budget tracker spreadsheet to incorporate a new section which provides a rationale and narrative around all approvals.	Professional Development Manager	(1) August 2025 (2) Completed, evidence uploaded to BDO portal

Recommendation status

Professional development- Finding 3	SIGNIFICANCE
Review of role-based training matrix approval process The Talent Management sub-strategy approved by Board states that 'Developing and implementing departmental succession plans, including skills matrices' form of the College's strategic objectives. However, role-based training matrices do not follow the College's formal Policy And Procedure Review Panel (PPRP) process and are typically reviewed and approved through informal discussions between department managers and their Executive Management Team (EMT) line managers. These discussions occur during one-on-one meetings and are not formally documented; therefore, no evidence could be provided at the time of the audit.	MEDIUM

RECOMMENDATIONS	ACTION OWNER	MANAGEMENT RESPONSE	TARGET COMPLETION DATE
We recommend that: The College formalises the review and approval process for role-based training matrices to ensure consistency and accountability across the board. This should involve the creation of clear documentation that captures the discussions and decisions made during the process.	Professional Development Manager	We accept there needs to be consistency in the format of the skills matrices so will develop a common template to support this. This will come through our PPRP process. However, the development of the content and the discussions around this needs to sit with each individual line manager and their team. This is an on-going process which may be added to during the course of an academic year and therefore would not be appropriate to come through our PPRP process.	01/08/2025

BDO UPDATE DECEMBER 2024	STATUS
College has advised they have a working group developing a common template and approach to skills matrices to include in the PPRP process, this recommendation will be updated when this development is launched and approved.	NOT IMPLEMENTED ▲

REVISED MANAGEMENT RESPONSE	ACTION OWNER	COMPLETION DATE
We have established a working group which is developing a common template and approach to skills matrices. This will come through our PPRP process with management training and guidance around this.	Professional Development Manager	August 2025

Appendix I: Definitions

RECOMMENDATION STATUS	MEANING
🟢	Fully Implemented
🟧	Being Implemented
🔺	Not Implemented
🟪	Superseded
🟦	Not due for implementation

BDO 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.
ADVISORY	A weakness that does not have a risk impact or consequence but has been raised to highlight areas of inefficiencies or potential best practice improvements.

Appendix II: 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.	
Niall McArthur	Director of Finance and Estates

FOR MORE INFORMATION:

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EMT/ Board of Management

Subject/Title:	KPI Report
Meeting and date:	Audit Committee – 4 Mar 25
Author:	Martin Whyte
Date Paper Prepared:	31 Jan 25 – updated for Audit committee 25 Feb 25
Decision, Discussion or Noting:	Noting / Discussion
Link to Strategic Plan:	**Links to all strategic objectives**
Cost implications:	~~Yes~~ / No *(delete as applicable)* **If yes, please specify:**
Risk assessment:	~~Yes~~ / No *(delete as applicable)* **If yes, please specify:** Financial: Operational: Organisational:

Recommendation(s)

Note the year-to-date performance measures as at period 6, 31st January 2025.

Main body of information

The KPI table for period 6, January 2025, accompanies the paper and presents performance for each measure against the respective targets profiled for the period.

Thirty-one measures are in scope year to date. Fifteen are satisfactory (Green), seven are unsatisfactory (Red), and six are marginal (Amber). Three HR measures are to be confirmed.

Comments on specific performance measures

HE Active Applications. Serial 1. 134.7%. Green
Very strong performance YTD. Applications are monitored from December; UCAS early application deadline has been reached, and we are ahead of expectation. Bodes well if this continues and we convert applications.

FE Active Applications. Serial 2. 217.5%. Green.
Very strong performance YTD. More than double the expectation for this stage of the year. MIS Manager report will have further details.

FE Credits. Serial 3. 109.9%. Green.
68 Credits away from achieving our SFC Credit threshold for the year. Additional credits are still to be captured from apprentice group attending first block and short-full time/short course activity.

Apprenticeship starts (contract year). Serial 4. 77.5%. Red.
231 starts against YTD objective 298. The outturn for new starts is expected to be 272 by the end of the contract period (31 March 25). Note, although new starts are expected to fall short of target, the number is consistent with the previous year (276) which will help maintain the high average apprentices in learning (see measure serial 5).

Apprenticeship Income. Serial 6. 111.9%. Green
Approximately £79,000 ahead of plan YTD. FIPS tracker indicates that funding claims are being submitted in a timely manner which reduces the risk of claims being declined and income matching the profile.

Commercial Short Course Income. Serial 8. 54.0%. Red
£26,989 against plan £49,998 YTD. Fewer courses completed than had been anticipated primarily due to staffing restrictions. In addition, UKSPF funding provides free places to clients on Heat Pump courses. This funding falls out with the 'commercial short course income' category as it appears under (Other Govt/Local Auth Grants). The activity is attributed to Business Solutions who recruit and fill places on these courses. Not all UKSPF funding features in the revenue budget as capacity to deliver was a factor. However, activity has been completed YTD and payment is awaited from the local authority. Further courses are scheduled to take place in Q1 2025.

HE FTE (APC figures). Serial 11. 100.7%. Green.
METIS data reports 1,286 FTE based on loading against target 1,319 FTE. Loading for 72 students is not yet complete; this will increase FTE. Expect to achieve APC HE FTE target.

MA Successful Outcomes (contract year). Serial 32. 85.5%. Red.
Performance as of the end of November was 65.7%, average for YTD of 64.1%, which is improving each period, but does remain below our objective of 75%. Outcome reporting is variable due to timing differences in resulting, verifying, or in some cases due to limitations imposed by SDS.

Mental Health Support appt. Serial 35. 102.5%. Green.
99% of all enquiries received an appointment within 3-10 working days in January. Objective is 95%. The counselling team continue to deliver a fantastic service to our students.

Learning Support appt offered for 6-20 working days. Serial 36. 105.3% Green.
YTD performance is 100% of ASN appointments receiving an appointment within 6-20 working days. Tremendous. Wellbeing & Learning Support Manager has highlighted that in January some students failed to confirm the meeting which may have a knock on to scheduling meetings in February.
Sickness Levels. Serial 40. 113.3% Red.

YTD profile for sickness absence is 3.0%, however the absence rate for the first half of the year is 3.4%. The split between short and long-term absence indicates that the increase relates to long term absence which, at 1.9%, is 0.43% higher than for last year. Head of HR has full details. All long-term absentees receive appropriate support by HR/line managers.

% Staff turnover. Serial 43. 105.0%. Red.
YTD staff turnover is 2.30% against YTD plan of 2.19%. This equates to a fraction of a person and is not unduly concerning.

PRD Completion – full or review. Serial 44. 23.6% Red.
YTD PRD completion stands at 6% against 25% objective for the period. The target profile for this measure is to be reviewed. It is likely that most PRD discussions take place in the first quarter of the academic year or the final quarter of the year. The target profile currently aims for 100% completion by end of Q1 each year, with 75% having been completed by the end of the previous year, the interim measures (25%/50%) do not necessarily reflect the cycle that takes place, although the do provide a level of guidance. However, for note, actual PRDs completed by the end of Q1 was 68%, lower than required. HR and EMT are aware that focus is required.

Number of workplace injuries. Serial 47. 74.7%. Green
YTD 80 reported injuries compared to expectation of 107. Pleasing to see numbers are lower than 23-24. HS&S Manager will continue to monitor and identify trends.

% of staff completed mandatory iHASCO Training. Serial 49. 98.6%. Amber.
Fractionally below objective. Focus on this remains high. Connect+/WeeConnect reminder will be helpful to prompt completion.

CO_2 Emissions on Utilities (gross) tonnes. Serial 60. 84.5%. Green.
YTD 55 tonnes under expectation, 301 tonnes vs expectation of 356 tonnes as at the end of January. This is commendable performance year to date.

Estates reactive task completion rate %. Serial 62. 98.8% Amber.
94.8% YTD against plan 96%. Supervisor to monitor task completion to get over the objective.

GTFM reactive task completion rate %. Serial 63. 99.5%. Amber.
94.5% YTD completion rate against 95% objective. Estates to continue to monitor and work with GTFM to sustain or improve this measure.

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

Performance Measures
AY: 2024-2025

Performance Measures- EMT & Board of Management

Measures - Linked to Profile and Actual sheets

AY Start	01 Aug 2024	Key:	B = Not yet in scope	
Today	25 Feb 2025		R = Not Achieved	
Period Month	January		A = Partially Achieved	
No.Periods YT	6		G = Achieved	

	Measure	Measurement Frequency	2023/24 Actual	2024/25 Target	YTD Profile	YTD ACTUAL	YTD ACTUAL v PROFILE RAG
1	HE Active applications (next AY - Measure from Dec - Jul)	Monthly	1333	1,400.0	850	1,145	134.7%
2	FE Active applications (next AY - Measure from Dec - Jul)	Monthly	2281	2,300.0	200	435	217.5%
3	FE Credits	Monthly	26543	26,442	24,000	26,374	109.9%
4	Apprenticeship starts	Monthly	276	374	298	231	77.5%
5	Apprentices in Learning (average in year)	Monthly	664	675	675	716	106.1%
6	Apprenticeship Income (excluding T&A)	Monthly	£1,222,884	£1,259,400	£668,530	£747,891	111.9%
8	Commercial Short Course Income	Monthly	£121,486	£100,000	£49,998	£26,989	54.0%
9	HE enrolments (head count)	Monthly	1,904	1,990	1,990	2,092	105.1%
10	HE enrolments (year one starts)	Annual	697	700	700	637	91.0%
11	HE FTE (APC figures) (from Oct)	Monthly	1,259.6	1,319.0	1,319.0	1,286.0	97.5%
12	Research - Income less expenditure	Biannual	£140,043	-£150,000	-£150,000	-£299,930	-200.0%
13	GA Programmes - New Enrolments	Monthly	92	122	122	192.0	157.4%
14	Senior Phase Enrolments	Annual	667	677	677	574.0	84.8%
18	Early Satisfaction & Engagement Survey (ESES)	Annual	96.0%	96%	96.0%	95.7%	99.7%
23	ESES % Response Rate	Annual	63.3%	60%	60.0%	61.0%	101.7%
32	Modern Apprenticeship successful outcomes (contract year)	Monthly	63.0%	75%	75.0%	64.1%	85.5%
33	FE progression to further FE study	Annual	37.0%	40%	40.0%	39.6%	99.0%
34	FE progression to HE - actual	Annual	30.0%	35%	35.0%	29.7%	84.9%
35	Mental Health Support appt (non-emergency) offered for within 3 - 10 working days	Monthly	99.0%	95.0%	95.0%	97%	102.5%
36	Learning Support appt offered for within 6 - 20 working days	Monthly	96.0%	95.0%	95.0%	100%	105.3%
40	Sickness levels	Quarterly	2.98%	2.58%	3.00%	3.40%	113.3%
41	- Short Term	Quarterly	1.51%			1.50%	
42	- Long Term	Quarterly	1.47%			1.90%	
43	% Staff turnover	Quarterly	2.38%	3.01%	2.19%	2.30%	105.0%
44	PRD completion - full or review	Quarterly	57%	75%	25%	6%	23.6%
47	Number of workplace injuries	Monthly	138	138	107	80	74.77%
48	Number of RIDDOR reportable accidents and illness	Monthly	3			4	
49	% of staff completed mandatory IHASCO (H&S) Trg	Quarterly	79%	80%	80.0%	78.9%	98.6%
53	Forecast Outturn Operational Surplus/(Deficit)	Quarterly	-£309,938	-£750,000	-£750,000	-£1,188,000	158.4%
59	Room Occupancy - Frequency %	Monthly	36.0%	36.0%	34.8%	39.5%	113.4%
60	CO2 Emissions on Utilities (gross) Tonnes	Monthly	638	667	356	301	84.5%
61	CO2 Emissions on Waste - Tonnes	Quarterly	11.0%	0.930	0.302	0.200	66.4%
62	Estates reactive task completion rate %	Monthly	95%	96%	96%	94.8%	98.8%
63	GTFM % reactive task completion rate	Monthly	95%	95%	95%	94.5%	99.5%
64	Total % of Capital expenditure budget committed (Aug - March)	2 monthly	100%	100%	75%	100.0%	133.3%

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Subject/Title:	Chair and Committee Evaluation Feedback 2023/24
Author: [Name and Job title]	Ludka Orlowska-Kowal Governance Officer
Meeting:	Audit Committee
Meeting Date:	04 March 2025
Date Paper prepared:	25 February 2025
Brief Summary of the paper:	Feedback on the Audit Chair and Committee Evaluation
Action requested: [Approval, recommendation, discussion, noting]	Discussion and Noting

Link to Strategy: Please highlight how the paper links to, or assists with:**:** ☐ compliance ☐ partnership services ☐ risk management ☐ strategic plan ☐ new opportunity/change	Governance Compliance

Resource implications:	Yes / <mark>No</mark> **If yes, please specify**:
Risk implications:	Yes / <mark>No</mark> **If yes, please specify:** Operational: Organisational:
Equality and Diversity implications:	Yes/<mark>No</mark> **If yes, please specify:**
Student Experience Impact:	Yes/<mark>No</mark> If yes, please specify:
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 confident actionable in court (s36)	
Its disclosure would constitute a breach of the Data Protection Act (s38)		Other (Please give further details)	

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

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

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

Background

The process of gathering feedback for AY 2023-24 has been affected by a number of issues:

- JISC platform upgrade that took place over summer 2024 has locked previous account and all historical data has been lost
- Time constraints when it came to arranging individual meetings with Committee Chair
- Low engagement rate

Two rounds of evaluation meetings had been offered, and a questionnaire has been sent out to all Members.

Following new approach had been adopted in January 2025:

- The feedback questionnaire has been sent out to all Committee members, not only Board member.
- Professional Development meetings had also been offered to all Committee members, not only Board members. The collected information will be crucial when looking at development opportunities for individual committees and/or the whole Board. To date two meetings took place.

The cut-off date for completion of the questionnaire had been Sunday 23rd February 2025, and to date two responses were received in respect of the evaluation of the Audit Committee. The completed evaluation documentation for the Audit Committee will be passed to the Chair of the Board of Management for feedback to be delivered as part of the Board Member Evaluation Process.

Committee Feedback

Two responses were received and both, anonymised, had been attached as Appendix 1. No issues were highlighted as part of this evaluation process. However, feedback did reference low attendance numbers at meetings during the Academic Year 2023/24. Committee Membership will be looked at at the next Search & Nomination Committee meeting (March

date tbc) with the aim to invite more Board members to consider joining the Audit Committee to make sure all meetings are quorate.

<u>Next Steps</u>

The feedback received will be presented to the Board of Management on 25 March 2025, as part of the yearly report on Committee Evaluations.

The Governance Officer has been in touch with the Quality department to look at internal survey tools that could be used for Board evaluation purposes in the future.

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Audit Committee Evaluation (to be completed by the Audit committee)

Good Practice	Yes	No	N/A	Comments/Action
Composition, Establishment and Duties of the Committee				
Does the Committee meet regularly in accordance with the Board Standing Orders?	X			
Does the Committee consistently have a quorum?	X			
Do all Committee members attend meetings regularly?	X			
Does the Committee have enough members?	X			
Does at least one of the Committee members have a background relevant to the remit of the Committee?	X			
Have new Committee members received all necessary training?	x			
Does the Committee report regularly to the Board?	x			

Good Practice	Yes	No	N/A	Comments/Action
Terms of reference				
Does the Committee have written terms of reference?	X			
Do the terms of reference include all aspects of the Committee's role?	X			
Does the membership of the Committee need to be changed?		X		
Are the terms of reference adopted by the full Board and reviewed annually?	X			

Good Practice	Yes	No	N/A	Comments/Action
Compliance with the Law and Regulations				
Does the Committee have a mechanism to keep it aware of topical legal and regulatory issues?	x			

Good Practice	Yes	No	N/A	Comments/Action
Internal Control				
Does the Committee monitor to ensure that risk is controlled?	X			
Does the Committee regularly review relevant strategic plans?	X			
Does the Committee consider the level of detail and information it receives appropriate?	X			
Are appropriate internal performance measures monitored by the Committee?	X			
Is the Committee addressing all matters delegated to it by the Board and under its terms of reference?	X			

Good Practice	Yes	No	N/A	Comments/Action
Administrative arrangements				
Does the Committee have an independent secretary?	X			
Are Committee papers distributed in sufficient time for members to give them due consideration?	X			
Are Committee meetings scheduled prior to important decisions on specific matters being made?	X			
Is the timing of Committee meetings discussed with all involved?	X			

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Audit Committee Evaluation (to be completed by the Audit committee)

Deadline: Sunday 23rd February 2025

Good Practice	Yes	No	N/A	Comments/Action
Composition, Establishment and Duties of the Committee				
Does the Committee meet regularly in accordance with the Board Standing Orders?	Y			
Does the Committee consistently have a quorum?	Y			
Do all Committee members attend meetings regularly?	Y			Most committee members attend meetings regularly
Does the Committee have enough members?	Y			If there is capacity another member might be useful in case others can't make a meeting
Does at least one of the Committee members have a background relevant to the remit of the Committee?	Y			
Have new Committee members received all necessary training?	Y			As far as I'm aware
Does the Committee report regularly to the Board?	Y			

Good Practice	Yes	No	N/A	Comments/Action
Terms of reference				
Does the Committee have written terms of reference?	Y			
Do the terms of reference include all aspects of the Committee's role?	Y			
Does the membership of the Committee need to be changed?		N		
Are the terms of reference adopted by the full Board and reviewed annually?	Y			

Good Practice	Yes	No	N/A	Comments/Action
Compliance with the Law and Regulations				
Does the Committee have a mechanism to keep it aware of topical legal and regulatory issues?	Y			

Good Practice	Yes	No	N/A	Comments/Action
Internal Control				
Does the Committee monitor to ensure that risk is controlled?	Y			
Does the Committee regularly review relevant strategic plans?	Y			
Does the Committee consider the level of detail and information it receives appropriate?	Y			
Are appropriate internal performance measures monitored by the Committee?	Y			
Is the Committee addressing all matters delegated to it by the Board and under its terms of reference?	Y			

Good Practice	Yes	No	N/A	Comments/Action
Administrative arrangements				
Does the Committee have an independent secretary?	Y			
Are Committee papers distributed in sufficient time for members to give them due consideration?	Y			
Are Committee meetings scheduled prior to important decisions on specific matters being made?	Y			
Is the timing of Committee meetings discussed with all involved?	Y			