



BOARD OF MANAGEMENT

AUDIT & RISK COMMITTEE

Tuesday 18 September 2018 at 5.00pm
A214, Kingsway Campus

AGENDA

- 1. WELCOME**
- 2. APOLOGIES**
- 3. DECLARATIONS OF INTEREST**
- 4. APPOINTMENT OF VICE CHAIR**
- 5. MINUTE OF PREVIOUS MEETING** Paper A for approval
- 6. MATTERS ARISING**
 - **Asset/Fleet Management Update** Verbal update CB
- 7. STRATEGIC RISK REGISTER** Paper B for approval ST
- 8. INTERNAL AUDIT**
 - 8.1 Workforce Planning Paper C for approval HL
 - 8.2 Follow-up Reviews Paper D for approval HL
 - 8.3 Progress Report Paper E for approval HL
 - 8.4 Audit Plan 2018/19 Paper F for approval HL
- 9. EXTERNAL AUDIT** Verbal update CB
- 10. DATE OF NEXT MEETING** - Tuesday 27 November 2018, Board Room Y150, Gardyne Campus. Joint Meeting with Finance & Property Committee.



AUDIT COMMITTEE

Tuesday 18 September 2018

Minutes of Previous Meeting

PAPER A



BOARD OF MANAGEMENT AUDIT COMMITTEE MEETING

Minute of the Audit Committee meeting held on Tuesday 15 May 2018 at 5.00pm in Room A214, Kingsway Campus.

PRESENT: G Robertson (Chair) T Pirie
J Richardson S Watt
P Milne

IN ATTENDANCE: C Blake (Vice Principal) C Hislop (Audit Scotland)
S Taylor (Vice Principal and Secretary to the Board)
D Archibald (Henderson Loggie)

1. WELCOME

G Robertson welcomed members of the Audit Committee as interim Chair and noted thanks to M Williamson for stepping in at the previous meeting.

2. APOLOGIES

Apologies were received from M Williamson

3. DECLARATIONS OF INTEREST

There were no declarations of interest.

4. MINUTE OF AUDIT COMMITTEE – 28 NOVEMBER 2017

The minute of the Audit Committee meeting held on 13 March 2018 was approved as a correct record.

5. 5.1 Matters Arising

Asset and Fleet Management

C Blake summarised steps being taken to create a register of minor assets as an addition to the fixed asset register considered through external audit. It was noted that a pilot of this work had progressed in the catering area and would be rolled out to other areas thereafter.

Work to pull together records across a range of systems - such as the PATs testing database and separate ICT recording systems – was noted.

G Robertson asked what the purpose of the work being undertaken was and it was confirmed that this was simply identification and cataloguing of assets to aid recording and security.

The need to manage data held on ICT assets was noted and C Blake confirmed that this fell within the GDPR work being undertaken.

Progress was noted and it was advised that a further report would be brought to the next meeting. **C Blake to progress.**

Other matters arising had been progressed.

6. STRATEGIC RISK REGISTER

S Taylor outlined the changes made to the Strategic risk Register following the meeting held on 20 March 2018. It was noted that these changes teased out some of the details in respect of mitigating and monitoring actions and S Taylor advised that there were no substantive changes to the risks or risk ratings recorded.

Risks in respect of industrial relations matters were discussed.

S Taylor confirmed that the register was considered by the full Board on two occasions per year.

The updated register was approved.

7. INTERNAL AUDIT REPORTS

Cash and Bank

D Archibald summarised the report on cash handling and banking, noting that this also covered other forms of payment received and courier services for the movement and banking of payments.

D Archibald confirmed that the outcome of the audit was ranked as satisfactory, with improvement actions underway at the time the audit fieldwork was undertaken.

Strengths and areas for development were discussed and actions in place to address these were summarised. It was noted that the suggested actions had been accepted by the College.

Difficulties in ensuring a segregation of duties in a number of areas were highlighted, due to small teams and reduced staffing. D Archibald stated that where this arose alternative solutions had been looked at.

The number of different outlets involved in cash handling was discussed and G Robertson queried what the average level of cash received was. C Blake noted that she did not have a figure to hand, but would confirm this after the meeting. **C Blake to progress.**

P Milne noted the need to ensure that appropriate risk assessment arrangements were in place where there were lone staff involved in cash handling. This was noted and C Blake stated that progress on this had been made in respect of the Arbroath catering facilities.

J Richardson queried whether the ATMs within the College would accept as well as dispense cash. It was noted that they did not.

The report was approved.

General Data Protection Regulations (GDPR)

D Archibald summarised the report on GDPR, advising that the audit covered preparations and planning for the introduction of the new GDPR arrangements on 25 May 2018.

It was noted that good progress was being made on this and that the minor actions identified had been accepted by the College.

D Archibald stated that there remained work to be done to ensure compliance with GDPR, but that good progress had been made in respect of this and the requirements of the Scottish Government Cyber Essentials arrangements. S Watt asked if this was also going to plan and it was confirmed that it was, with a working date of October 2018 for completion.

The work undertaken by Colin Lynagh, Business Intelligence (and Data Protection) Officer was recognised in relation to the GDPR progress made.

S Watt stated that the College seemed to be in a good position in regard to preparation for both GDPR and Cyber Essentials. This was echoed by T Pirie.

The importance of continuing to monitor the Cyber Essentials work was noted.

The report was approved.

Audit Progress Report

D Archibald noted that all audit work was on track and summarised plans for the remaining work to be progressed in 2018.

AUDIT FOLLOW-UP SUMMARY

C Blake summarised the follow-up action report and progress made and outlined the revised timelines adopted as a result of changes to the project timing for the P2P system.

It was noted that 2 actions were overdue. These actions were discussed and it was confirmed that a report on space utilisation was planned for the May meeting of the Finance and Property Committee. The action around team risk registers would be reviewed and reconsidered as a part of the proposed audit on risk and business continuity management in session 2018/19.

8. AUDIT NEEDS ASSESSMENT

D Archibald summarised the audit needs assessment document and highlighted that this informed the proposed draft audit plan for 2018 – 2021. It was confirmed that this had been undertaken as a full needs assessment review independent of the potential outcomes of the appointment of internal audit providers.

G Robertson welcomed the approach adopted and stated that he wished to consider the range of High and Medium risk areas outlined within the document to better understand how the proposed plan had been developed in respect of these.

The range of high and medium priority risks were discussed, with a particular focus on payroll, cyber security, industrial relations and the student experience. Following discussion it was confirmed that the Committee were comfortable with the risks identified and the link between these, the priority rating, recent audit activity and the draft plan.

The proposed audit plan was discussed and D Archibald noted that the 3 year plan would be subject to annual review as necessary.

Following discussion the audit needs assessment and proposed plan were approved.

9. EXTERNAL AUDIT PLAN

C Hislop outlined the External Audit Plan, stating that this was similar in nature to that adopted in 2017. It was noted that much of the plan related to standard areas of work and were covered under international accountancy standard requirements.

C Hislop noted reference to group accounts and the potential consolidation of funds held within the D&A Foundation charity. It was noted that this was an area for investigation at this stage and C Hislop stated that she did not want to “set any hares running” by the inclusion of this. C Hislop stated that this was an aspect that would feature in a number of college sector audits in 2018.

It was confirmed that audit timescales had been agreed with the College and that initial discussions had been held. Levels of materiality were noted.

C Hislop stated that work would also be undertaken in partnership with the internal audit service to avoid any unnecessary duplication.

G Robertson thanked C Hislop for her input and noted that as the ex-Board Trustee on the D&A Foundation, his role had been to inform discussions and answer questions around any bid, rather than to direct or participate in decision making. It was noted that the Foundation had also funded other organisations.

C Blake confirmed that the College was happy with the planned timescale.

S Watt noted reference to cyber security and asked if this included any testing of security arrangements. C Hislop advised that this was a policy review only.

The audit plan was agreed.

10. INTERNAL AUDIT APPOINTMENT

C Blake summarised the paper produced highlighting options in respect of the extension of appointment for Henderson Loggie as internal auditors, or progressing arrangements for a new appointment.

Following discussion it was agreed that the appointment of Henderson Loggie be extended under the current contract arrangements for one year. **C Blake to progress.**

11. DATE OF NEXT MEETING

Tuesday 18 September 2018 at 5.00pm in A214, Kingsway Campus.

Action Point Summary

Action	Responsibility	Date
Update on actions in respect of Asset and Fleet Management audit findings	C Blake	18 September 2018
Confirmation of average value of cash handled across college outlets	C Blake	31 May 2018
Extend internal audit appointment for 1 year	C Blake	31 May 2018



AUDIT COMMITTEE

Tuesday 18 September 2018

Strategic Risk Register

PAPER B



STRATEGIC RISK REGISTER

2018 - 2019

As at September 2018

Post Holders	ELT	Executive Leadership Team	PRIN	Principal	Score	Impact	Likelihood
	SLT	Senior Leadership Team	DirC&A	Directors of Curriculum & Attainment	1	Routine	Remote
	Board	Board of Management	HoICT	Head of ICT	2	Minor	Unlikely
	VPP&P	Vice Principal People & Performance	HoE	Head of Estates	3	Significant	Possible
	VPCS	Vice Principal Corporate Services			4	Major	Probable
					5	Critical	Very Likely

Risk Number	POTENTIAL CONTRIBUTING FACTORS			TREATMENT	POST MITIGATION EVALUATION					
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
1	Strategic and Structural									
1.1	Failure of College strategy to meet the needs of the D&A Region and/or national priorities (eg Employability, DYW, attainment, articulation)	4	4	16	<ul style="list-style-type: none"> Robust strategic planning Effective environmental scanning Strong partnerships Clear links between strategy and practice Concerted demands for increased activity levels 	4	1	4	<ul style="list-style-type: none"> Robust monitoring via ROA Clear performance metrics Amendment of strategic direction/plans Rolling curriculum review 	Board, ELT
1.2	College may be disadvantaged by changes to either UK or Scottish Government policies	4	3	12	<ul style="list-style-type: none"> Effective environmental scanning Negotiation/influence at national level 	4	2	8	<ul style="list-style-type: none"> Review of changes and amendment of strategic direction/plans Financial strategy sensitivities 	ELT
1.3	College disadvantaged by changes arising from UK leaving European Union	5	4	20	<ul style="list-style-type: none"> Negotiation/influence at national level Review of activities/projects Responsiveness to new opportunities 	5	2	10	<ul style="list-style-type: none"> Review of changes and amendment of strategic direction/plans/curriculum Financial strategy ESF sensitivity 	ELT

Key to Risk Estimation/Score based on scale of 1 – 5 for impact/likelihood: Green (1-8) = Minor Risk; Amber (9-15) = Significant Risk; Red (16-20) = Major Risk; Purple, (>21 - 25) = Fundamental Risk

Post Holders	ELT	Executive Leadership Team	PRIN	Principal	Score	Impact	Likelihood
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	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood		Score	
2	Financial									
2.1	Change in SFC Funding Methodology and Allocation – Reduction in Funding	3	3	9	<ul style="list-style-type: none"> Negotiation/influence at national level Contingency plans for reduced funding 	2	3	4	<ul style="list-style-type: none"> Advance modelling of new funding methodologies and allocations Monitoring impact of changes Amendment of strategic or operational direction/plans Financial strategy sensitivities 	ELT
2.2	Failure to achieve institutional sustainability	5	4	20	<ul style="list-style-type: none"> Protection of funding through dialogue with SFC Robust annual budget-setting and multi-year financial strategic planning Effective budgetary control Where required, swift action to implement savings 	4	3	12	<ul style="list-style-type: none"> Monthly monitoring of budgets Regular review of financial strategy and non-core income sensitivity Detailed monitoring of savings programmes 	ELT
2.3	Salary and conditions of service pressures outstrip ability to pay	4	4	16	<ul style="list-style-type: none"> Influence within Employers Association Management of staffing expenditures 	4	3	12	<ul style="list-style-type: none"> Expenditure modelling On-going discussions with staff Financial strategy sensitivities 	VPP&P, VPCS

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2	Financial									
2.4	Financial Fraud	4	3	12	<ul style="list-style-type: none"> Strong financial controls: segregation of duties and review of transactions. Review of impact of any changes in structure or duties Whistleblowing arrangements 	3	2	6	<ul style="list-style-type: none"> Continuous review of financial controls Internal Audit programme 	VPCS
2.5	D&A Foundation refuses/withholds funding for key College priorities	5	3	15	<ul style="list-style-type: none"> On-going dialogue with Foundation Trustees Appropriate bid arrangements in place 	3	2	6	<ul style="list-style-type: none"> Monitor and advise Board of Management 	VPCS

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3	Organisational									
3.1	Legal actions; serious accident; incident or civil/criminal breach	4	5	20	<ul style="list-style-type: none"> Adherence to legislative and good practice requirements Positive Union relations and staff communication Effective management development programmes 	3	2	6	<ul style="list-style-type: none"> Monitoring and reporting in key areas – eg H&S, equalities, employee engagement Continuous professional development Internal audit programme Staff surveys 	ELT
3.2	Reputational Risk – Loss of reputation with key stakeholders	4	3	12	<ul style="list-style-type: none"> Marketing strategy Reputation plan Positive marketing approaches 	4	2	8	<ul style="list-style-type: none"> Stakeholder engagement Social media monitoring arrangements 	VPC&A
3.3	Disasters – eg Fire, MIS Failure, Failure of Emergency Procedures	5	4	20	<ul style="list-style-type: none"> Sound systems of administration Clear fire and disaster recovery arrangements Staff CPD 	5	1	5	<ul style="list-style-type: none"> Business Continuity Plan including scenario testing 	VPCS, VPP&P, HoE, HoICT
3.4	Failure to meet Prevent and related obligations	5	3	15	<ul style="list-style-type: none"> Prevent training Staff awareness and contingency planning Engagement/practice sharing with local agencies 	5	1	5	<ul style="list-style-type: none"> Business Continuity Plan including scenario testing Information sharing with local agencies 	VPCS, VPP&P

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	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
3	Organisational (cont.)									
3.5	Industrial Relations Problems (including industrial action)	4	5	20	<ul style="list-style-type: none"> Adherence to legislative and good practice requirements Positive Union relations and staff communication Effective management development programmes Industrial action continuity planning 	4	3	12	<ul style="list-style-type: none"> Regular union/management dialogue Regular employee engagement monitoring Open communication with staff 	VPP&P
3.6	Failure to achieve ambitions of ICT strategy; strategy and development is ineffective	4	4	12	<ul style="list-style-type: none"> Planning, careful phasing of changes to processes and systems Effective management of ICT arrangements Clear investment plan 	4	2	8	<ul style="list-style-type: none"> Regular review/reporting on milestones, systems effectiveness etc Regular CPD 	VPCA, HoICT
3.7	Breach of ICT/Cyber security	4	3	12	<ul style="list-style-type: none"> Effective management of ICT arrangements Active ICT/data security monitoring and cyber security policy 	4	2	8	<ul style="list-style-type: none"> Staff CPD on cyber security issues Regular security monitoring/testing Cyber resilience plan 	VPCS, HoICT

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3	Organisational (cont.)									
3.8	Breach of data security / data protection	5	4	20	<ul style="list-style-type: none"> Effective management of ICT arrangements and GDPR compliance Mandatory staff CPD and awareness raising on data protection (relative to role) 	4	2	8	<ul style="list-style-type: none"> Active data protection monitoring and auditing Effective information and data security policies in operation Regular data security monitoring/testing GDPR Action Plan 	VPCS, HolCT, Data users
3.9	Failure to reach aspirational standards in learning, teaching and service delivery	4	3	12	<ul style="list-style-type: none"> Clear quality arrangements and priority actions Continuous self-evaluation and action planning Rigorous CPD arrangements in place Regular classroom observation and learner feedback arrangements 	3	2	6	<ul style="list-style-type: none"> Comprehensive monitoring of key PIs and student/staff feedback Regular Stop and Review events External review and validation findings 	VPC&A, VPP&P, DirC&A
3.10	Failure to achieve/maintain compliance arrangements, e.g. contracts; awarding bodies; audit.	4	3	12	<ul style="list-style-type: none"> Robust strategic planning and monitoring Effective environmental scanning Strong partnerships Clear links between strategy and practice Concerted demands for increased activity levels 	2	2	4	<ul style="list-style-type: none"> Effective internal monitoring/review/verification arrangements External review findings 	SLT, VPP&P

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AUDIT COMMITTEE

Tuesday 18 September 2018

Internal Audit - Workforce Planning

PAPER C

Dundee and Angus College

Workforce Planning

Internal Audit Report No: 2018/06

Draft Issued: 5 September 2018

Final Issued: 7 September 2018

LEVEL OF ASSURANCE

Good

Content

Page No.

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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires Improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the College to material risk and which requires to be brought to the attention of management and the Audit Committee.
Priority 2	Issue subjecting the College to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the College to minor risk or which, if addressed, will enhance efficiency and effectiveness.

1. Overall Level of Assurance

Good	System meets control objectives.
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2. Risk Assessment

This review focused on the controls in place to mitigate the following risks on Dundee and Angus College's ('the College') Strategic Risk Register:

- Failure of College strategy to meet the needs of the D&A Region and / or national priorities (risk rating: minor);
- Failure to achieve institutional sustainability (risk rating: significant); and
- Failure to reach aspirational standards in learning, teaching and service delivery (risk rating: minor).

3. Background

As part of the Internal Audit programme at the College for 2017/18 we reviewed the systems and key internal controls in place in the College in relation to workforce planning. Our Audit Needs Assessment, completed in November 2015, identified this as an area where risk can arise and where internal audit can assist in providing assurances to the Board of Management and the Principal that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Workforce planning is the process that organisations use to make sure that they have the right people with the right skills in the right place at the right time. The size and structure of the College's workforce should be shaped by a range of internal and external factors, including the College's current and future strategic objectives; the needs of its students, staff and other stakeholders and of potential students over the planning period; the amount and sources of funding available and the wider policy and legislative environment in which it operates.

4. Scope, Objectives and Overall Findings

The scope of the audit was to review the College's workforce planning arrangements to consider whether these are in line with good practice.

4. Scope, Objectives and Overall Findings (Continued)

The table below notes each separate objective for this review and records the results:

Objective	Findings				
	1	2	3	Action already planned	
No. of Agreed Actions					
The main objective of the audit was to confirm whether:					
1. the College's workforce planning arrangements are in line with good practice published by the Chartered Institute of Personnel and Development (CIPD) and Audit Scotland.	Good	0	0	0	
The secondary objectives of the audit were to obtain reasonable assurance that:					
2. the College's workforce plans are based on the strategic direction and priorities set out in the Regional Outcome Agreement (ROA) and linked strategies and plans.	Good	0	0	0	
3. the College has analysed demand – what workforce is needed in the future to deliver the required service.	Good	0	0	0	
4. the College has analysed supply – what workforce is available currently and how it is likely to change.	Good	0	0	0	√
5. the College has identified actions that will deliver the future workforce.	Good	0	0	0	
6. these actions are being implemented and outcomes regularly reviewed.	Good	0	0	0	
Overall Level of Assurance	Good	0	0	0	
System meets control objectives					

5. Audit Approach

Through discussions with key staff, including the Vice Principal (People & Performance), we considered whether the above objectives are being met.

Comparisons of the College's arrangements was made to good practice guidance including, the CIPD's 'Workforce planning: Right people, right time, right skills', and 'Scotland's public sector workforce' published by Audit Scotland.

6. Summary of Main Findings

Strengths

- The College published its Workforce Plan 2018 – 2021 in May 2018 which seeks to provide the College with a long-term focus on workforce planning by taking a strategic view over a three-year period. From our review of the Workforce Plan, and discussion with key staff involved in the development of the Plan, we identified that the processes involved in its development were in line with good practice published by the CIPD and by Audit Scotland.
- The ROA, Financial Strategy and Workforce Plan all appear aligned. Our review found that the Workforce Plan reflects the contextual analysis and both regional and national priorities highlighted in the ROA and links these to workforce planning initiatives which are reflected in the Workforce Action Plan.
- The Workforce Plan is also aligned with several other key strategies which combine to support the achievement of the ROA, including the People Strategy 2017-20, which supports the College's ambition to develop its staff through the 'Good to Great' scheme; and the Digital Strategy which is being developed to complement the 'Good to Great' scheme and the curriculum portfolio.
- The Workforce Plan seeks to prioritise development activities and support, to ensure that staff skills and experience can respond to the changing profile of the regional economy. The 2018/19 and 2019/20 curriculum portfolios have been planned to address regional and national priorities and staff CPD requirements have been identified to ensure staff will have the right skills to deliver the 2019/20 portfolio.
- The College continually monitors student numbers to ensure that enough staff resources are attached to each course.
- The curriculum portfolio review performed during the 2017/18 academic year was more in depth than in previous years and for the first time took a longer-term view and sought to agree a curriculum portfolio for academic sessions 2018/19 and 2019/20 to provide better forecasting of curriculum and staffing requirements. As part of this process the College used improved regional and national labour market intelligence data to inform curriculum decisions. Investment in labour market intelligence tools, and the ongoing support provided by an in-house Business Intelligence Officer, will allow the College to continue to access good quality and relevant data to inform future workforce and curriculum planning.
- Employer and industry contacts at curriculum team level are leveraged to gain insight into employer needs, both current and future.

Weaknesses

- No significant weaknesses were noted during our review.

7. Acknowledgements

We would like to thank staff and management of the College for the co-operation and assistance we received during our review.

8. Findings

Objective 1: The College's workforce planning arrangements are in line with good practice published by the Chartered Institute of Personnel and Development (CIPD) and Audit Scotland

The College published its Workforce Plan 2018 – 2021 in May 2018 which seeks to provide the College with a short to medium-term focus on workforce planning by taking a strategic view over a three-year period.

From our review of the Workforce Plan, and discussion with key staff involved in the development of the Plan, we identified that the processes involved in its development were in line with good practice published by the CIPD and by Audit Scotland in its 2013 paper *Scotland's public sector workforce*. Good practice identified during our review included:

- consultation with staff, unions and departmental managers;
- analysis of internal data relating to past curriculum performance, including student outcomes, demand and costs;
- analysis of data relating to the size and demographics of the workforce and examination of past patterns of change;
- analysis of internal factors, including identifying any gaps in the skills, knowledge and experience of staff required to deliver the curriculum portfolio over a two-year period, and any impact that ongoing voluntary severance schemes would have on this;
- analysis of external factors likely to affect curriculum provision and the delivery of support services in the future, including local training and employment priorities and national pay bargaining;
- analysis of changes in future funding to identify how future staffing structures could be affected;
- members of the Board were responsible for setting the strategic direction of the plan with the Human Resources and Development Committee approving the Workforce Plan at its meeting on 10 May 2018;
- the Plan sets out the College's workforce needs over the next three years and identifies that the skills requirements of staff over the lifetime of the Plan must meet the changing requirements of students and stakeholders covering areas such as: digital literacies; developing health and wellbeing skills to support both students and staff during their engagement with the College; and being able to ensure that staff are keeping up-to-date with industry specific skills; and
- the College has based its workforce planning mechanism on the Institute for Employment Studies' guidance which comprises three distinct stages, including: Preparing and Analysing; Identifying and Analysing; and Developing and Planning, The steps within these stages can also be found in guidance published by the CIPD.

Dundee and Angus College – Workforce Planning

Objective 2: The College's workforce plans are based on the strategic direction and priorities set out in the Regional Outcome Agreement (ROA) and linked strategies and plans.

The strategic direction of the College is outlined in the Dundee and Angus ROA 2018-2020, which details the outcomes and commitments that the College has agreed with the Scottish Funding Council as a condition of the funding that it receives. The ROA also serves as the College's strategic plan. The priority outcomes to be delivered by the College are outlined in the ROA, including:

- to remain one of the highest performing colleges in terms of recruitment, retention, attainment and progression of learners;
- to be a key contributor to the economic growth in the Dundee and Angus region through participation in key economic initiatives and partnerships, with a specific focus in growth areas such as hospitality, tourism, energy and care sectors;
- delivering the outcomes of Developing the Young Workforce through partnership with key groups and organisations such as employers, schools and universities; and
- Ensuring that the College achieves sustainable growth through sound governance and financial management whilst maximising the resources available to learners.

The ROA, Financial Strategy and Workforce Plan all appear aligned. Our review found that the Workforce Plan reflects contextual analysis and both regional and national priorities highlighted in the ROA and links these to workforce planning initiatives which are reflected in the Workforce Action Plan.

The College has developed a five-year Financial Strategy which outlines the financial challenges facing the College over the coming years and the Workforce Plan acknowledges that these challenges will have an impact on the shape of future staffing models.

The Workforce Plan is also aligned with several other key strategies which combine to support the achievement of the ROA, including the People Strategy 2017-20, which supports the College's ambition to develop its staff through the 'Good to Great' scheme; and the Digital Strategy which is being developed to complement the 'Good to Great' scheme and the curriculum portfolio. The aim of the Digital Strategy is to ensure that staff, students and stakeholders attain a basic level of digital competence to support learning, life and work.

Dundee and Angus College – Workforce Planning

Objective 3: The College has analysed demand – what workforce is needed in the future to deliver the required service.

The Workforce Plan includes a section on the future workforce demand in the College region and the key drivers for that demand, including:

- National focus on STEM subjects (Science, Technology, Engineering and Maths);
- Health and social care reform;
- Early years education changes, such as increasing demand expected from the increase in provision and availability of childcare places funded by the Scottish Government;
- The Dundee Waterfront development;
- The Renewables sector; and
- The development of shared services across the public sector in Scotland.

The Workforce Plan seeks to prioritise development activities and support, to ensure that staff skills and experience can respond to the changing profile of the regional economy. The 2018/19 and 2019/20 curriculum portfolios have been planned to address regional and national priorities and staff CPD requirements have been identified to ensure staff will have the right skills to deliver the 2019/20 portfolio.

The College continually monitors student numbers to ensure that enough staff resources are attached to each course. Skills gaps are filled either through redeployment of staff from other areas of the College, by supporting staff through further training or, where necessary, through external recruitment in line with the staff budget model. Cyclical economic activity can cause demand in some curriculum areas to fluctuate, e.g. construction activity is currently strong in the region, but engineering continues to be weak following the downturn in the oil and gas sector. A challenge for the College is to ensure that it has a workforce that delivers its curriculum commitments but is flexible enough to respond to demand led volume changes.

In the years following merger the College has had an ongoing voluntary severance programme and has undertaken several re-organisations to ensure that the right staffing structures and capabilities are in place to meet the College's needs going forward.

The curriculum portfolio review performed during the 2017/18 academic year was more in depth than in previous years and for the first time took a longer-term view and sought to agree a curriculum portfolio for academic sessions 2018/19 and 2019/20 to provide better forecasting of curriculum and staffing requirements. As part of this process the College used improved regional and national labour market intelligence data to inform curriculum decisions, including the number of job vacancies by sector and skill; mean earnings by sector and skill; and expected growth in jobs and mean earnings. Investment in labour market intelligence tools, and the ongoing support provided by an in-house Business Intelligence Officer, will allow the College to continue to access good quality and relevant data to inform future workforce and curriculum planning.

Dundee and Angus College – Workforce Planning

Objective 3: The College has analysed demand – what workforce is needed in the future to deliver the required service (continued).

Employer and industry contacts at curriculum team level are leveraged to gain insight into employer needs, both current and future.

The College's curriculum planning model provides details of teaching staff contact time and availability which allows senior management opportunities to identify areas of over / under staffing and to adjust staff resources where deemed necessary. The curriculum planning process includes a review of the existing portfolio and involves establishing the course mix and the staffing requirements for each. After permanent lecturing staff capacity is considered, the need for further part-time variable hours staff or permanent staff is identified.

Objective 4: The College has analysed supply – what workforce is available currently and how it is likely to change.

Although we found that there is no formal succession strategy in place we did obtain evidence that confirms that succession planning is being managed. For example, the Workforce Plan identifies strategies to address succession planning issues, including the New Leader Induction programme and Matrix Working which seeks to identify opportunities for cross departmental knowledge sharing and utilisation. The College also has a staff development programme which provides staff with the opportunity to access training to support them in their current roles or in preparation for a move into an enhanced role. College management has acknowledged that succession planning could be improved through developing formal arrangements and an action to do this has been included in the 2018/19 operational plan.

As there is no longer a fixed retirement age the College has not undertaken any formal analysis of the age profile of senior staff at various levels across the College, including Heads of Curriculum, Support Managers, Senior Lecturers and support staff. However, processes are in place, such as the annual review process and regular one-to-one meetings between managers and their teams, to ensure that future retirements can be identified and communicated to Human Resources and management as early as possible. This would then inform future succession planning, which would be managed through a combination of recruitment or providing further CPD training for staff.

Changes in national policy will have a significant impact on the College's future workforce planning. For example, the terms and conditions for academic staff that were recently agreed under National Bargaining stipulate salary levels, annual leave entitlement and the number of contact hours for teaching staff and the minimum level of qualifications that are needed to deliver programmes. In combination these will have a significant cost impact. Ensuring that the staffing model remains affordable and fits within the financial resources available to allow the College to deliver its targets and commitments will remain a challenge for the College going forward, as well as for the sector overall.

Dundee and Angus College – Workforce Planning

Objective 5: The College has identified actions that will deliver the future workforce.

The College has a dedicated People Team whose activities include coordinating training, development and mentoring activities delivered across the College.

College staff have access to a suite of online training modules which provide flexible opportunities for learning and development.

The Workforce Plan and Financial Strategy highlight the need for increasing the digital skills of staff so that they can deliver these to students as part of teaching and to achieve efficiencies in staff work roles. Actions have been identified to train and develop both academic and support staff to agreed baselines for digital skills. As part of this process staff have completed a self-assessment to establish their CPD requirements for digital skills and the results will feed into the College CPD delivery plan for 2018/19.

A Digital Strategy is being developed in 2018 which seeks to achieve resource and efficiency savings through the way in which resources are shared and utilised e.g. from issuing course materials to students (using VLEs), to the way in which class tests are marked (using automated online tools as opposed to hand marking papers) and collaboration of information across support teams. As the Strategy develops and becomes embedded, and in conjunction with any future organisational restructure, the future shape of the staffing model is expected to change.

Objective 6: These actions are being implemented and outcomes regularly reviewed.

The Workforce Plan 2018-2021 was approved by the Human Resources Committee in May 2018 and therefore had only recently been implemented at the time of our review. Therefore, there has been little opportunity to report progress made on the Workforce Plan to either the Senior Management Team (SMT) or the Human Resources Committee. We understand that progress made with the Action Plan included in the Workforce Plan will be monitored by the Vice Principal (People & Performance) who will then report progress to the SMT and provide updates to the Human Resources Committee.



AUDIT COMMITTEE

Tuesday 18 September 2018

Internal Audit – Follow-Up Review

PAPER D

Dundee and Angus College

**Follow-Up Reviews
2017/18**

Internal Audit Report No: 2018/07

Draft Issued: 7 September 2018

Final Issued: 10 September 2018

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1. Management Summary

Introduction and Background

As part of the Internal Audit programme at Dundee and Angus College ('the College') for 2017/18 we carried out a follow-up review of the recommendations made in the following Internal Audit reports issued during 2016/17:

- Internal Audit Report 2017/02 – Payroll – Follow-Up;
- Internal Audit Report 2017/03 – Health and Safety;
- Internal Audit Report 2017/04 – Budgetary Control;
- Internal Audit Report 2017/05 – Follow-Up Reviews;
- Internal Audit Report 2017/06 – Procurement;
- Internal Audit Report 2017/07 – Business Development;
- Internal Audit Report 2017/08 – IT Network Arrangements / ICT Strategy; and
- Internal Audit Report 2017/09 – 2016/17 Student Activity Data.

Internal Audit Reports 2017/01 – Annual Plan, 2017/10 – 2016/17 Student Support Funds and 2017/11 – Annual Report did not contain an action plan and therefore no follow-up was required as part of this review.

Objectives of the Audit

The objective of each of our follow-up reviews is to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, that plans are in place to progress them.

Audit Approach

For the recommendations made in the reports listed above we verified by enquiry and review of supporting documentation, as appropriate, whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

Overall Conclusion

The College has made very good progress in implementing the recommendations followed-up as part of this review, with 16 of the 20 recommendations being assessed as 'fully implemented'. Of the remaining four recommendations three have been categorised as 'partially implemented' and one as showing 'little or no progress'. Revised implementation dates have been agreed with management (and included in the updated action plans below) for all four of these recommendations and these will be followed up as part of the 2018/19 follow-up review exercise.

Dundee and Angus College – Follow Up Reviews

Overall Conclusion (Continued)

The recommendation showing ‘little or no progress’ from Internal Audit Report 2017/06 Procurement – issued in May 2017, was to update the College procedures to specify the circumstances where the use of a single supplier may be justified. This action has been deferred due to a combination of a delay in fully implementing P2P eProcurement across all departments and procurement resource issues.

Of the remaining outstanding recommendations, we are satisfied that plans are in place to advance these and we did not identify any significant issues which would delay the implementation of actions.

Our findings from each of the follow-up reviews have been summarised as follows:

From Original Reports			From Follow-Up Work Performed		
Area	Rec'n Grades	Number Followed-Up	Fully Implemented	Partially Implemented	Little or No Progress Made
Payroll – Follow-Up	1	-	-	-	-
	2	-	-	-	-
	3	1	1	-	-
Total		1	1	-	-
Health and Safety	1	-	-	-	-
	2	-	-	-	-
	3	2	2	-	-
Total		2	2	-	-
Budgetary Control	1	-	-	-	-
	2	1	1	-	-
	3	-	-	-	-
Total		1	1	-	-
Follow-up Reviews	1 / A	-	-	-	-
	2 / B	5	4	1	-
	3 / C	2	2	-	-
Total		7	6	1	-
Procurement	1	-	-	-	-
	2	-	-	-	-
	3	3	1	1	1
Total		3	1	1	1
Business Development	1	-	-	-	-
	2	-	-	-	-
	3	2	1	1	-
Total		2	1	1	-
IT Network Arrangements / ICT Strategy	1	-	-	-	-
	2	-	-	-	-
	3	3	3	-	-
Total		3	3	-	-
2016/17 Student Activity Data	1	-	-	-	-
	2	-	-	-	-
	3	1	1	-	-
Total		1	1	-	-
Grand Total		20	16	3	1

Dundee and Angus College – Follow Up Reviews

Overall Conclusion (Continued)

The grades, as detailed below, denote the level of importance that should have been given to each recommendation:

Reports issued from 2015/16

Priority 1	Issue subjecting the College to material risk and which required to be brought to the attention of management and the Audit Committee.
Priority 2	Issue subjecting the College to significant risk and which should have been addressed by management.
Priority 3	Matters subjecting the College to minor risk or which, if addressed, would have enhanced efficiency and effectiveness.

Reports issued prior to 2015/16

- A Issues which required the consideration of the Board of Management or one of its committees;
- B Significant matters which could have been resolved by members of the Senior Leadership Team; and
- C Less significant matters, which did not require urgent attention but which should have been followed-up within a reasonable timescale.

Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our reviews.

Appendix I – Updated Action Plan Internal Audit Report 2017/02 – Payroll – Follow-Up

Original Recommendation	Grade	Original Management Comments	Responsible Officer For Action	Agreed Completion Date	Progress at December 2016	Progress at August 2018
<p>R3 Work with the system providers to develop exception reporting from iTrent to show changes to standing data and other variations from the previous month payroll. This report should then be reviewed by a member of staff responsible for authorising payroll payments each month.</p>	3	<p>We did try to use the standard exception reports from iTrent but this proved unsatisfactory, as noted. This was highlighted by College staff during audit but other priorities have prevented progress. It is planned to explore alternatives, either by commissioning customised reports, or producing an acceptable alternative using Business Objects</p>	Head of Finance	August 2016	<p>The College has not yet been able to establish a suitable exception report from iTrent. Due to a number of other ongoing issues that the College has been attempting to resolve with the software provider they have not been able to prioritise the development of an exception report.</p> <p>At present the Payroll Accounting Officer has established a number of her own checks on the payroll data including review of the Errors and Warnings Report, Comparison Checks with previous month results and review of the Real Time Information report submitted to HMRC.</p> <p>Going forward the College plans to discuss review reports used with other colleges using iTrent.</p> <p>Partially Implemented</p>	<p>The College is unable to utilise a single standard report but has compensated by producing additional individual system generated reports and utilising RTI reports.</p> <p>Business Object reporting has also been further developed to strengthen controls.</p> <p>Key reports are annotated by Payroll and reviewed and signed by the Head of Finance. Reports are also uploaded to a designated secure folder for Executive review.</p> <p>Fully Implemented</p>

Appendix II – Updated Action Plan Internal Audit Report 2017/03 – Health and Safety

Original Recommendation	Grade	Management Response	To Be Actioned By	No Later Than	Progress at August 2018
<p>R1 Following the next review of the Health, Safety and Well-Being Policy the document should be formally approved by the Board of Management and signed-off by the Chair of the Board in addition to the Principal.</p>	3	Agreed.	Vice Principal (Corporate Services)	December 2017	<p>Health, Safety and Wellbeing Policy has now been updated and approved in line with the recommendation.</p> <p>Fully Implemented</p>
<p>R2 A formal record of progress against each action point from workplace inspection reports should be introduced so that each action point is signed-off by the H&S team when they consider it has been fully implemented and so that outstanding actions can be monitored. The College may also wish to consider giving each action an implementation date and assigning a responsible individual to each action.</p> <p>The use of iAuditor for this purpose is to be investigated but if this is not possible then a manual system should be put in place.</p>	3	A field within iAuditor has now been created to record any follow-up actions, with a priority category and due date.	N/A – already done	N/A – already done	<p>This recommendation was implemented at the time the report was issued.</p> <p>Fully Implemented</p>

Appendix III – Updated Action Plan Internal Audit Report 2017/04 – Budgetary Control

Original Recommendation	Grade	Management Response	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
<p>R1 Ensure that detailed budgetary control procedures are developed within a reasonable timescale. Procedures should include:</p> <ul style="list-style-type: none"> timescales for the annual budget setting and monthly management accounts reporting cycles; Information required to be submitted to Finance by budget holders; The materiality level for variances that require to be notified to Finance and forecast adjustments applied; and The responsibilities of Finance and budget holders. 	2	Agreed.	Head of Finance	30 September 2017	<p>Guidance has been published by both Finance and Curriculum Directors, together with timelines detailing information requirements with critical dates. Budgetary assumptions for curriculum activities are now reviewed and agreed with the Senior Academic Leadership Team, in conjunction with the College Executive, and documented.</p> <p>Fully Implemented</p>

Appendix IV – Updated Action Plan Internal Audit Report 2017/05 – 2016/17 Follow-Up

Original Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
2016/05 – Space Management						
R2 Ensure that the Estates Strategy includes a reference to accommodation utilisation surveys and ensure that these are undertaken at least annually.	2	The College's space needs are a key component in developing our Estates Strategy and will be informed by utilisation rates. We will use the timetabling system to identify usage and consider supplementing this with a physical survey during a typical week.	Vice Principal (Corporate Services)	Estates Strategy to be approved by the Board in September 2016.	The Estates Strategy has yet to be updated to include reference to space utilisation. However, since the original recommendation was raised the College has been focussing on the Outline Business Case (OBC) for the redevelopment of the Kingsway Campus which was submitted to the SFC in December 2016. The OBC considers space utilisation as part of the proposed development. Details of annual accommodation utilisation surveys will be included in the Estates Strategy when next updated. Revised completion date: 31 December 2017 Partially Implemented	The Estates Strategy is being revised to reflect current planning assumptions for the Kingsway Campus. It will include a section on space utilisation. Spot checks were carried out during week three of each Semester in 2017/18. There will be a comprehensive space survey carried out in 2018/19. Revised completion date: 31 July 2019 Partially Implemented

Dundee and Angus College – Follow Up Reviews

Original Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
<p>R5 The current approach to timetabling should be re-designed. One approach may be to consider adopting a model whereby Heads of Curriculum meet with Course Leaders to discuss timetabling arrangements and room allocations. A proposed timetable should then be agreed with the Academic Head who then in turn meets with other Academic Heads to discuss proposals and match up timetables, agreeing room allocations and class timings to ensure room usage is smoothed out across the week.</p>	<p>2</p>	<p>As mentioned in R4, new Heads of Learning will have overall responsibility and accountability for the timetabling process. This will allow more robust control mechanisms and a more efficient timetabling approach.</p>	<p>Vice Principal (Curriculum and Attainment)</p>	<p>June 2016</p>	<p>CELCAT super-users, who are not involved in the timetabling process, have been identified. Their role will include performing an overview of timetabling in CELCAT to identify any issues in relation to room utilisation, room allocations and the availability of rooms for programmes and academic staff. Super-users will then liaise with academic staff to address identified issues. This new structure will be put in place for the 2017/18 academic year.</p> <p>Revised completion date: 31 July 2017</p> <p>Partially Implemented</p>	<p>The new structure of CELCAT super-users is now in place for 2018/19. They will carry out the tasks as described in the column to the left.</p> <p>Fully Implemented</p>

Dundee and Angus College – Follow Up Reviews

Original Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
R8 Undertake a formal review of room allocations across each campus and across curriculum teams to ensure that rooms and resources are allocated efficiently. The formation of the SMSG at R1 should be a suitable group to perform such a review.	2	Curriculum Directors to undertake a review of classroom ownership to ensure there is a balance between specialist and generalist work areas across all areas of the curriculum.	Vice Principal (Curriculum and Attainment)	June 2016	<p>As per R7 above.</p> <p>Room allocations will be reviewed again in 2017/18 to ensure rooms are allocated to match areas of demand with a view to further improving utilisation rates by the end of 2017/18.</p> <p>Revised completion date: 31 December 2017</p> <p>Partially Implemented</p>	<p>A review of 2017/18 room allocations was completed in March 2018. A number of decisions were made to reallocate rooms between teams in order to ensure that resources are allocated efficiently for 2018/19.</p> <p>Fully Implemented</p>

Dundee and Angus College – Follow Up Reviews

Original Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
R11 Consider undertaking regular spot-checks to ensure that rooms are being used when they have been booked. Information collated on booked room utilisation should be fed back to the Heads of Curriculum for appropriate action.	3	Clear timetabling guidelines and robust monitoring procedures to be implemented.	Vice Principal (Curriculum and Attainment)	June 2016	It has been agreed that a programme of spot checks of room usage, based on data held in CELCAT, will be undertaken by CELCAT super-users commencing in academic year 2017/18. The results will then be reported to the SMSG. Revised completion date: 31 December 2017 Partially Implemented	Spot checks were carried out during week three of each Semester in 2017/18. There will be a comprehensive space survey carried out in 2018/19. Fully Implemented

Dundee and Angus College – Follow Up Reviews

Original Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
R13 Ensure that the results of annual space utilisation surveys (R2) and performance indicators (R3) are reported to the Senior Leadership Team and the Finance and Property Committee.	2	Performance indicators on space utilisation will be developed and reported to SLT and to Finance and Property Committee.	Vice Principal (Corporate Services)	January 2017	<p>The remit of the SMSG includes identifying suitable KPIs to monitor the implementation of space management strategies. Targets for improving room utilisation have been set and these will be monitored over the next two years in order to measure improvements. Information for the first annual summary of space utilisation performance will be reviewed by the SMSG at the end of June 2017 and results reported to the SLT at the end of the academic year.</p> <p>Revised completion date: 31 August 2017</p> <p><i>Partially Implemented</i></p>	<p>A report was submitted to SLT in May 2018 providing an update on a range of initiatives taken forward by the SMSG.</p> <p>Fully Implemented</p>

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
<i>Internal Audit Report 2016/08 – Student Support Funds</i>						
R1 The College should ensure that an application form is completed for all students supported by the Further Education Discretionary Fund. This should be signed by the student and include a declaration that they have not applied for, or are in receipt of, Further Education Discretionary Funds from another institution.	3	<p>The College propose that a personalised paper form for each student that uses the FEDF (for support related to their disability or additional support needs) would be used. The form would cover 3 areas:</p> <ol style="list-style-type: none"> 1. Personalised income- what is their personal income situation and why they require access to the fund. 2. Statement that without access to these funds for their support they would face financial hardship. State what support is funded e.g. taxi, csw. 3. Statement that the student is or isn't in receipt of funds from another institution. If the student is in receipt of discretionary funds from another institution how much, does it fund support, if so what support? 	Student Services Manager	Form completed by 1 st December 2016 and rolled out to all students accessing the fund for disability related support	<p>An update on this aspect of the recommendation was not available at the time of finalising the Follow-Up report.</p> <p>The recommendation will be subject to further follow-up during our 2016/17 Student Support Funds audit planned for September 2017.</p>	<p>Processes are in place to ensure that an application for discretionary funding is in place. The application form has been updated for 2017/18 to include a revised student declaration statement which confirms that the student is not in receipt of funding from another institution.</p> <p>Fully Implemented</p>

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at April 2017	Progress at August 2018
<p>R1 (Continued)</p>		<p>We have not had students in receipt of other funds from other institutions- if this was the case this would be clarified by the other institution by contacting them and clear documentation.</p> <p>Signature of the student, staff member would be gained and dated. If the student is unable to sign due to their disability this would be noted on the form along with date and staff member that gained verbal consent. These forms would be stored in the student's TQ file for audit purposes.</p>			<p>We have been advised that students now provide a declaration that they have not applied for, or are in receipt of, Further Education Discretionary Funds from another institution.</p> <p>An update on this aspect of the recommendation was not available at the time of finalising the Follow-Up report.</p> <p><i>Partially Implemented</i></p>	

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress Previously reported	Progress at August 2018
<i>Internal Audit Report 2015/10 – Risk Management and Business Continuity</i>						
R3 Consider establishing Risk Registers for academic and support departments as part of the College's overall planning process, and put in place a formal review process thereafter. Alternatively, ensure that, as part of the operational planning process, all key risks included on the College Risk Register are reflected within operational objectives.	B	The College will review its approach to this as part of its Risk Management Policy.	AP (Planning & Performance)	October 2015	<p>Progress at September 2015</p> <p>Under the Risk Management Policy managers must ensure that significant risks related to the outcomes, activities and operational objectives of their area of responsibility are identified, assessed and monitored.</p> <p>The risk items at team level are to be recorded within the College's new on-line minute and evaluation system which has just been rolled out to the teams. This is an active on-line system that manages actions and evaluation of provision. Risk items will be managed as action points and management can see at course, team, centre and whole College level what the implementation status of these actions are. The system is expected to be populated by October.</p>	<p>Following further delay in the planned developments to the MyTEAM on-line quality system, the decision was made for 2018/19 to progress with the original alternative approach to ensure that all key risks are reflected within operational objectives.</p> <p>Through this approach an operational risk register has been developed for the Senior Academic Leadership Team (SALT), with risks mapped to the two-weekly operational planning, development and oversight role that SALT plays in respect of key College activities, including curriculum, credits, and student outcomes.</p> <p>The College has adopted a simplified operational planning model for 2018/19 and this will incorporate coverage of key risks within major support functions.</p>

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress Previously reported	Progress at August 2018
R3 (Continued)					<p>Specific risk registers are to be maintained for all capital and revenue projects where the College contribution is in excess of £250,000 or where the nature of the project or the level of non-financial risk involved warrants this.</p> <p>Progress at April 2016 Risk Registers implemented for some functional areas. Delays in system development due to staff changes has impacted on time line for this. Implemented and in place for Kingsway cladding project.</p> <p>Revised completion date: 31 July 2016</p> <p>Progress at April 2017 Key risks and areas for development are outlined through the MyTEAM system but it is recognised that there is further work to be undertaken to embed this across all areas. This focus is incorporated alongside other work being undertaken to embed the MyTEAM arrangements. Implemented for all relevant capital and revenue projects.</p> <p>Revised completion date: 31 December 2017</p> <p>Partially Implemented</p>	<p>As noted previously, risk registers are adopted as standard for all capital and revenue projects with a value >£250,000.</p> <p>Fully Implemented</p>

Appendix V – Updated Action Plan Internal Audit Report 2017/06 – Procurement

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
R1 Update the Financial Procedure PP5 and the Procurement Authorisation Process (FINSP01) to cross refer between the documents so that staff are effectively signposted to the details of the circumstances in which a PO does not require to be raised.	3	Agreed. This would be useful, and we shall ensure that both are updated accordingly during next iteration of each document during 2017.	Head of Finance	31 December 2017	<p>Whilst Financial Procedures make reference to Procurement, the Procurement Authorisation Policy has not yet been revised. This forms part of the Procurement Policy and is currently being updated in advance of a draft being presented at the Procurement and Resources Group (PRG) in October 2018. Policy and Procedure will be fully revised and published by December 2018.</p> <p>Revised completion date: 31 December 2018</p> <p><i>Partially Implemented</i></p>

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
R2 Unless exempt under normal College procedure, as described in Financial Procedure PP5, ensure that a PO is raised in advance for all purchases.	3	Agreed, unless covered by Procedure PP5. Although out-with normal procedure, we are satisfied that the placing of this urgent order by phone was done with the Budget Holder's approval. If such instances do occur, the new P2P eProcurement system should allow for more transparent recording of the reasons.	Head of Finance	Immediate	Currently being reinforced by Finance as P2P eProcurement is being rolled out to all departments. Fully Implemented
R3 Specify in the College procurement procedures circumstances where the use of a single supplier may be justified. Where any of these circumstances apply, the reason for failure to hold a competition for the purchase of goods and services should be documented by completing a Single Tender Action form. This form should be attached to the PO.	3	Agreed. Whilst FINSP01 'Procurement Authorisation Process' does set out level of authority required to proceed with fewer than required number of quotes, it will be enhanced during next review to make it clearer when such authority may be granted. Authority will be documented by use of a Single Tender Action Form or similar, and we will explore how this may be embedded within the new P2P system being installed this year.	Head of Finance	31 December 2017	Actions deferred, due in part to both delay in fully implementing P2P and procurement resource issues. This will now be addressed after allowing for further consultation within the PRG. Revised completion date: 31 December 2018. Little or No Progress Made

Appendix VI – Updated Action Plan Internal Audit Report 2017/07 – Business Development

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
<p>R1 The External Relations Team and academic teams should confirm the business development elements of the wider curriculum planning process and associated timelines and procedures for 2017/18.</p>	3	<p>The Commercial, Leisure and Part Time Planning process for 2017/18 is being combined within the wider curriculum planning process to ensure this activity is given equal priority alongside Full Time course planning. This process will align with each team's own workforce plan to ensure staffing capacity covers the full portfolio of provision.</p> <p>Stage 1 is now complete. Stage 2 will be the creation of a combined Curriculum Planning process for 2018/19.</p>	VP Curriculum and Attainment	30 October 2017	<p>A new Curriculum IIR (Investigate, Identify, Implement, Review) Planning Process has been implemented to cover academic years 2018/19 and 2019/20 as part of the College's Curriculum Review / Good to Great Strategy.</p> <p>This process has incorporated all elements of the portfolio, including commercial, leisure, full time, part time and schools senior phase delivery.</p> <p>The IIR process will be reviewed again for 2020/21 and beyond.</p> <p>Fully Implemented</p>

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
<p>R2 The College should ensure that a CRM system is implemented for use by staff across both support and academic areas as soon as practicable. Prior to implementing a new CRM system, the existing processes used within the Customer Engagement Team relating to contacting clients (and recording information about client contact) should be reviewed and revised, so that the new CRM system is customised to the College's needs based on what are considered effective and efficient processes.</p>	<p>3</p>	<p>A recommendation for this has already been included within the College's 'Good to Great Strategy'.</p>	<p>Director External Relations/ Head of ICT</p>	<p>31 May 2018</p>	<p>The College CRM system continues to be a part of the College's 'Good to Great Strategy' and progress has been made in identifying / scoping relevant platforms.</p> <p>This work will continue through the 2018/19 academic year.</p> <p>Revised completion date: 28 June 2019</p> <p><i>Partially Implemented</i></p>

Appendix VII – Updated Action Plan Internal Audit Report 2017/08 – IT Network Arrangements / ICT Strategy

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
R1 Undertake periodic reviews of swipe card logs to provide further assurance that access to ICT server rooms is authorised and is appropriate.	3	Agreed.	Head of ICT Services	31 August 2017	The caretakers email the swipe card logs for the server rooms to the Team Leader Networks once a month and these are checked on screen. Fully Implemented
R2 Ensure that the risks, to both users and College data security, arising from social engineering, are highlighted in the relevant College IT policies which relate to the acceptable use of ICT services.	3	Agreed.	Head of ICT Services	31 August 2017	This has been incorporated into the Acceptable Use Policy. Fully Implemented

Dundee and Angus College – Follow Up Reviews

Recommendation	Grade	Comments	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
<p>R3 Consider updating the password policy to reflect current guidance and good practice. This should include:</p> <ul style="list-style-type: none"> • increasing the complexity with users encouraged to use longer passphrases instead of passwords; • remove the need for forced password expiry, although require that users change their passphrases on indication or suspicion of compromise; • maintain and review of logs of attempted logins and report any unusual activity to users; and • consider how users can be provided with details of the last log-in when they next log-in to their accounts. 	3	Agreed.	Head of ICT Services	31 July 2017	<p>Guidance on password security is included in the Acceptable Use Policy. The system ‘forces’ passwords which are at least 10 characters, do not include anything in the username, and include at least one upper case, one lower case, and one number or symbol. The need for forced password expiry has been removed. Reports from Office 365 are reviewed once a month to identify any attempted but unsuccessful logins, unusual logins or unusual activity. Details of last log-in is available in Active Directory for review by ICT staff but not currently pushed out to users.</p> <p>Fully Implemented</p>

Appendix VIII – Updated Action Plan Internal Audit Report 2017/09 – 2016/17 Student Data Activity

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at August 2018
<p><i>Systems and Procedures for Compilation of Returns</i></p> <p>Required Dates and Attendance</p> <p>R1 For courses that are other than full-time, ensure that the required date input into UNIT-e is calculated as the day on which 25 per cent of the total calendar days between the course start and end have passed.</p>	3	The Data Management team within the College have created a form in Access that will allow us to calculate the 25% required date for every course using the same formula including holiday weeks that is fully compliant with SFC guidance.	Y	Head of Administrative Operations	September 2017	<p>For session 2017/18 the College's Access system has been developed to allow the required date to be calculated automatically and the date is then input into UNIT-e.</p> <p>Fully Implemented</p>



AUDIT COMMITTEE

Tuesday 18 September 2018

Internal Audit – Progress Report

PAPER E



Dundee and Angus College

Internal Audit Progress Report 2017/18 Annual Plan

18 September 2018

Progress with the annual plan for 2017/18, finalised in September 2017, is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Annual Plan 2017/18	September 2017	Draft 17/08/17 2 nd Draft 04/09/17 Final 19/09/17	2018/01	N/A	19/09/17	
Workforce Planning	September 2018	Draft 05/09/18 Final 07/09/18	2018/06	Good	18/09/18	
Asset / Fleet Management	March 2018	Draft 26/02/18 Final 05/03/18	2018/03	Requires Improvement	13/03/18	
Student Fees and Contracts / Registry	March 2018	Draft 01/02/18 Final 27/02/18	2018/02	Satisfactory	13/03/18	
Cash & Bank	May 2018	Draft 02/05/18 2 nd Draft 04/05/18 Final 08/05/18	2018/05	Satisfactory	15/05/18	
Data Protection (General Data Protection Regulation)	May 2018	Draft 30/04/18 Final 04/05/18	2018/04	Satisfactory	15/05/18	
Credits Audit	November 2018					Fieldwork commenced 10/09/18.
Bursary, Childcare and Hardship Funds Audit	November 2018					Fieldwork planned to start 20/09/18.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
EMA Audit	November 2018					Fieldwork planned to start 20/09/18.
Follow-Up Reviews	September 2018	Draft 07/09/18 Final 10/09/18	2018/07	N/A see comments	18/09/18	16 Fully implemented 3 Partially implemented 1 Little or no progress 20 in total



AUDIT COMMITTEE

Tuesday 18 September 2018

Internal Audit – Audit Plan 2018/19

PAPER F



Dundee and Angus College

Internal Audit Annual Plan 2018/19

Internal Audit Report No: 2019/02

Draft Issued: 4 September 2018

2nd Draft Issued: 10 September 2018

Final Issued:



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1. Introduction

- 1.1 The purpose of this document is to present for consideration by the Audit Committee the annual operating plan for the year ended 31 July 2019. The plan is based on the proposed allocation of audit days for 2018/19 set out in the Audit Needs Assessment (ANA) and Strategic Plan 2018 to 2021 (Report 2019/01, prepared in May 2018), which was presented to the Audit Committee, and approved by it, at its meeting on 15 May 2018.
- 1.2 A copy of the Strategic Plan is included at Section 2 of this report.
- 1.3 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2018/19, together with the audit approach. These have been arrived at following discussion with the Vice Principal (Corporate Services). The outline scopes will be finalised after discussion with responsible managers in each audit area.
- 1.4 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of priority that should be given to each report.

2. Strategic Plan 2018 to 2021

Proposed Allocation of Audit Days

	Category	Priority	Planned 18/19 Days	Planned 19/20 Days	Planned 20/21 Days
Reputation					
Publicity	Gov	M			
Health and Safety	Gov	M			
Equality and diversity	Gov	M	3		
Student Experience					
Curriculum	Perf	M		4	
Quality	Perf	M			
Student support	Perf	M			
Student recruitment	Fin/Perf	M			
Duty of Care	Gov	M	3		
Student engagement / Students' Association	Perf/Gov	M	3		
Staffing Issues					
Staff recruitment and retention	Perf	M			
Staff development	Perf	M			
Workforce planning	Perf	M			
HR/Payroll	Fin	M		5	
Estates and Facilities					
Building maintenance)	Fin/Perf	M			
Estates strategy / capital projects)	Fin/Perf	H/M			5
Space management	Perf	H			
Asset / fleet management	Perf	H			
Catering (Business Process Review)	Fin/Perf	H	5		
Financial Issues					
Budgetary control	Fin	H		3	
Student fees and contracts / registry	Fin	M			
General ledger	Fin	M			
Procurement and creditors / purchasing	Fin	M			4
Debtors/ Income	Fin	M			
Cash & Bank	Fin	M			
Treasury management	Fin	H			
Commercial Issues					
Business Development	Fin/Perf	H/M			5
Organisational Issues					
Risk Management / Business Continuity	Perf	H/M	3		
Corporate Governance	Gov	M			
Corporate Planning	Perf	M		3	
Partnership Working	Gov/Perf	M			
Organisational Development	Perf	M			

Proposed Allocation of Audit Days (Continued)

	Category	Priority	Planned 18/19 Days	Planned 19/20 Days	Planned 20/21 Days
Information and IT					
IT network arrangements*	Perf	M			4
Data protection / FOI	Gov	H/L			
Systems development / implementation	Perf	M		4	
IT strategy*	Perf	M			1
Cyber Security	Perf	M	2		
Other Audit Activities					
Credits Audit		Required	8	8	8
Bursary, Childcare and Hardship Funds Audit		Required	6	6	6
EMA Audit		Required	2	2	2
Management and Planning)			3	3	3
External audit / SFC)					
Attendance at audit committees)					
Follow-up reviews		Various	2	2	2
ANA			2		
<i>Total</i>			42	40	40
			=====	=====	=====

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial

Priority: H – High; M – Medium; L – Low

* these projects will be linked.

3. Outline Scope and Objectives

Audit Assignment:	Equality and Diversity
Priority:	Medium
Audit Committee Meeting:	March 2019
Days:	3

Scope

The public sector equality duty, which is set out in the Equality Act 2010, came into force in April 2011 – this is often referred to as the general duty. Scottish public authorities must have 'due regard' to the need to eliminate unlawful discrimination, advance equality of opportunity and foster good relations.

Scottish Ministers made regulations in The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012, placing specific duties on Scottish public authorities to enable the better performance of the public sector equality duty. These are also known as the Scottish Specific Duties.

The scope of this audit will be to review the action taken by the College, and the systems and procedures put in place, to integrate equality into its day-to-day working.

Objectives

The objective of our audit will be to obtain reasonable assurance that the College is complying with its legal duties under:

- Section 149 of the Equality Act 2010;
- The Equality Act 2010 (Specific Duties) (Scotland) Regulations 2012 as amended; and
- other equalities duties as specified by Scottish Government and Scottish Funding Council (SFC).

Our audit approach will be:

We will assess whether these objectives have been met by meeting with the Vice Principal (People & Performance) and other key staff responsible for equalities mainstreaming and comparing the current approach to equalities mainstreaming against the good practice guidance issued by the Equality and Human Rights Commission.

The review will be primarily of the systems and procedures in place although compliance testing will be carried out where appropriate.

Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT

Audit Assignment:	Duty of Care
Priority:	Medium
Audit Committee Meeting:	September 2019
Days:	3

Scope

The scope of this audit will be to review the action the College is taking to meet its specific statutory duties related to the care of students:

- **College Prevent Duty** – the Counter-Terrorism and Security Act imposes a duty on further education colleges to ‘have due regard to the need to prevent people from being drawn into terrorism’;
- **College Safeguarding Duty** – every adult in Scotland has a role in ensuring all our children, young people and adults at risk live safely and can reach their potential. The College is committed to collaboratively safeguarding the safety and wellbeing of children, young people and adults at risk who undertake study or employment with the College and takes all reasonable steps to safeguard students and staff; and
- **College Corporate Parenting Duty** – The Children and Young People Act 2014 passed legislation relating to Corporate Parenting. Under the Act, Post-16 Education Bodies are considered to be ‘corporate parents’ from 1 April 2015.

Objectives

The objective of this audit will be to obtain reasonable assurance that the College has:

- Duty of Care policies and documented procedures in place which are communicated to all staff;
- appointed staff or groups with specific responsibilities to assist the College in meeting its statutory duties related to the care of students;
- a formal risk identification and assessment process;
- a Duty of Care training programme for staff which includes induction training and regular refresher training;
- engaged with Prevent partners and collaborated with other Corporate Parents; and
- regular reporting of Duty of Care matters to senior management and to the Board of Management.

Our audit approach will be:

From discussion with the Vice Principal (People & Performance), Vice Principal (Curriculum & Attainment), Director of Curriculum and Attainment, Director of Curriculum (FE & Skills) and other relevant staff, and review of policies and procedures, we will identify the internal controls in place and compare these with expected controls. A walkthrough of key systems will then be undertaken to confirm our understanding. We will report on areas where expected controls are found to be absent or where controls could be further strengthened.

Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT

Audit Assignment:	Student Engagement / Students' Association
Priority:	Medium
Audit Committee Meeting:	May 2019
Days:	3

Scope

Student engagement at the College is about students and staff working together to improve the learning and teaching experience and services to support learning. The College wants its students to be involved in all aspects of learning, helping to shape the College's direction by being a key part of the decision-making process in the College.

The scope of this audit will be to review the College's student engagement activities including the link with the Students' Association.

Objectives

The specific objectives of our audit will be to obtain reasonable assurance that:

- a comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis;
- student engagement is monitored and evaluated on a regular basis;
- there is evidence of student engagement outcomes influencing planning and decision making;
- adequate resources are allocated to student engagement activities, including the Students' Association;
- training and support is provided to staff and students where necessary; and
- Students' Association arrangements reflect the good practice of the SFC / National Union of Students (NUS) framework.

Our audit approach will be:

From discussion with the Vice Principal (People & Performance), Students' Association office bearers, Students' Association Development Officer, Learner Engagement Manager and other relevant managers and staff, we will establish the College's approach to student engagement and compare with good practice.

**Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT**

Audit Assignment:	Catering (Business Process Review)
Priority:	High
Audit Committee Meeting:	March 2019
Days:	5

Scope

The scope of this review will be to gather information to assist management in its own strategic review of the College catering service.

Objectives

We will gather information and provide commentary to allow College management to consider whether:

- there are opportunities for growing income, considering demand from a range of customers (students, staff, the public); customer experience (service, quality, layout, choice); and pricing, in comparison with similar catering outlets; and
- there are opportunities for reducing costs through efficiencies, considering staffing levels and deployment, procurement and food wastage.

Our audit approach will be:

Through focus groups or interviews with the Vice Principal (Corporate Services), Head of Estates, Catering Managers and other relevant College managers, and review of financial and other relevant information, we will consider the above objectives and provide a report on our findings. A focus group involving a sample of customers or a questionnaire to gather information from customers can also be considered.

Assignment:	Risk Management / Business Continuity
Priority:	High / Medium
Audit Committee Meeting:	May 2019
Days:	3

Scope

Risk Management

The scope of this aspect of the audit will be to consider whether there are corporate procedures in place to adequately assess risk and minimise the possibility of unexpected and unplanned situations developing, which are in line with good practice.

Business Continuity

We will also undertake a high-level review of business continuity planning to consider whether there are adequate plans in place to minimise disruption to operations following loss of life, buildings or equipment, or a major cyber-attack.

Objectives

Risk Management

The objective of our audit will be to obtain reasonable assurance that:

- key risks have been identified and are being appropriately controlled, mitigated, reported and discussed at appropriate levels of management and the Board of Management; and
- the processes in place reflect good practice in risk management.

Business Continuity

To obtain reasonable assurance that:

- Business Continuity Plans (BCPs) are in place covering all of the College's key activities;
- the BCPs are workable, properly communicated to members of staff, and have been adequately tested; and
- the processes and procedures in place follow recommended good practice.

Assignment: Risk Management / Business Continuity (Continued)

Our audit approach will be:

Risk Management

Obtain and review a copy of the College's risk management policies, procedures, Strategic Risk Register and operational risk registers and assessments, and discuss the risk management arrangements in place with the Vice Principal (People & Performance) and other key staff.

The College's risk management arrangements will then be benchmarked against relevant good practice guidance.

We will consider whether all relevant key risks have been identified and included on the Risk Register and ensure that these are monitored and adequately reported on.

Business Continuity

Obtain copies of BCPs in place and consider whether they cover all of the College's activities and locations.

Discuss the College's approach with the Vice Principal (People & Performance), the Vice Principal (Corporate Services), Head of Estates, Head of ICT and Head of Finance, and review evidence of how plans have been communicated to staff and the extent to which plans have been tested.

An assessment of the key processes and internal controls will be performed with reference to relevant good practice guidance.

**Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT**

Audit Assignment:	Cyber Security
Priority:	Medium
Audit Committee Meeting:	March 2019
Days:	2

Scope

This audit will include a high-level review of the College's current position with regard to the Scottish Government Public Sector Action Plan (PSAP).

Objectives

Our review will encompass the key actions set out in the PSAP, including independent assurance of critical cyber security controls, incident response plans, along with training and awareness-raising. It will also consider governance arrangements and whether staff and other resources are sufficient to meet the required level of resilience.

Our audit approach will be:

Our approach will be based upon the key actions set out in the PSAP; discussion with the Vice Principal (Corporate Services), Head of ICT and other members of the ICT Team; and review of relevant documentation.

Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT

Audit Assignment:	Credits Audit
Priority:	Required audit
Audit Committee Meeting:	November 2019
Days:	8

Scope

Credits Audit Guidance, issued by SFC, requests that colleges obtain from their auditors assurances as to the reasonableness of procedures used in the compilation of the Credits related element of the FES return.

Objectives

To obtain reasonable assurance that:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- the FES return contains no material mis-statements.

Our audit approach will be:

Through discussion with College staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the returns and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude that the systems and procedures are working satisfactorily as described to us.

Detailed analytical review will be carried out obtaining explanations for significant variations from previous years.

Our testing will be designed to cover the major requirements for recording and reporting fundable activity identified at Annex C to the Credits Audit Guidance and the key areas of risk identified in Annex D.

We will also review the final error report from the FES on-line checks.

**Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT**

Audit Assignment:	Bursary, Childcare and Hardship Funds Audit
Priority:	Required audit
Audit Committee Meeting:	November 2019
Days:	6

Scope

We will carry out an audit on the College's student support funds for the year ended 31 July 2019 and provide an audit certificate.

Objectives

The audit objectives will be to obtain reasonable assurance that:

- the College complies with the terms, conditions and guidance notes issued by the SFC and SAAS;
- payments to students are genuine claims for hardship, childcare or bursary, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ended 31 July 2019 is in agreement with underlying records.

Our audit approach will include:

- Reviewing new guidance from the SFC and SAAS and identifying internal procedures through discussion with College staff, and review of relevant documents;
- Agreeing income to letters of award;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by SFC will be utilised. This includes 'Areas of risk and audit considerations' for bursaries; and the Further Education Hardship and Childcare Funds.

**Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT**

Audit Assignment:	EMA Audit
Priority:	Required audit
Audit Committee Meeting:	November 2019
Days:	2

Scope

Guidance on the audit requirements for Education Maintenance Allowances (EMAs), issued by SFC, includes the requirement to have a separate audit of EMAs on an academic year (August to July) basis.

Objectives

To obtain reasonable assurance that:

- the information set out in the EMA returns is in agreement with the underlying records;
- the College used the funds in accordance with SFC's conditions and the principles of the EMA programme; and
- the systems and controls for the administration and disbursement of the funds are adequate.

Our audit approach will be:

Through discussion with Finance staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the EMA returns and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude that the systems and procedures are working satisfactorily as described to us.

**Dundee and Angus College
Internal Audit Annual Plan 2018/19 DRAFT**

Audit Assignment:	Follow-Up Reviews
Priority:	Various
Audit Committee Meeting:	September 2019
Days:	2

Scope

This review will cover the following reports from the 2017/18 internal audit programme and reports from earlier years where previous follow-up identified recommendations outstanding:

- Internal Audit Report 2018/02 – Student Fees and Contracts / Registry;
- Internal Audit Report 2018/03 – Asset / Fleet Management;
- Internal Audit Report 2018/05 – Cash and Bank;
- Internal Audit Report 2018/07 – Follow-Up Reviews;
- Internal Audit Report 2018/08 – 2017/18 Student Activity Data; and
- Internal Audit Report 2018/09 – 2017/18 Student Support Funds.

Objective

To verify the status of implementation of recommendations made in previous internal audit reports.

Our audit approach will be:

- for the recommendations made in previous reports verify by enquiry, review of supporting documentation or sample testing, as appropriate, the status of the recommendations as reported by College management; and
- prepare a summary of our findings for the Audit Committee.