

# BOARD OF MANAGEMENT

## Audit & Risk Committee

Tuesday 8 March 2022 at 5.00pm  
In Microsoft Teams

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### AGENDA

1. **WELCOME**
2. **APOLOGIES**
3. **DECLARATIONS OF INTEREST**
4. **MINUTE OF THE PREVIOUS MEETING –** Paper A for approval  
7 December 2021
5. **MATTERS ARISING** Paper B for noting
6. **INTERNAL AUDIT**
  - 6.1 Student Invoicing & Debt Management Paper C for approval HL
  - 6.2 Cyber Security Paper D for approval HL
  - 6.3 21/22 Progress Report Paper E for noting HL
  - 6.4 Follow Up Summary Paper F for information JC
7. **EXTERNAL AUDIT** Verbal Update AS
8. **STRATEGIC & COVID RISK REGISTERS** Paper G for approval ST
9. **COVID 19 UPDATE** Verbal update JC/ST
10. **DATE OF NEXT MEETING –** Tuesday 7 June 2022.

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**MINUTE OF PREVIOUS MEETING –  
7 December 2021**

**PAPER A**

# **BOARD OF MANAGEMENT**

## **Audit and Risk Committee Meeting**

### **Tuesday 7 December 2021**

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#### **Draft confirmed by Chair**

Minute of the Audit & Risk Committee meeting held on Tuesday 7 December 2021 at 4.30pm via MS Teams

**PRESENT:** G Robertson (Chair Audit) M Williamson  
H Honeyman K Keay  
S Middleton

**IN ATTENDANCE:** J Carnegie (Vice Principal) T D'All (Principal's/Board Chair PA)  
S Taylor (Vice Principal) A Ross (Head of ICT)  
A Kerr (Audit Scotland) D Archibald (Henderson Loggie)  
E Robertson (Audit Scotland)

#### **1. WELCOME**

G Robertson welcomed members of the Audit Committee.

It was confirmed that an independent meeting with audit representatives had been held directly prior to the meeting.

#### **2. APOLOGIES**

Apologies were received from T Pirie

#### **3. DECLARATIONS OF INTEREST**

G Robertson noted his role as Chair of the Board for Gardyne Theatre Limited. There were no other declarations of interest.

#### **4. MINUTE OF AUDIT & RISK COMMITTEES – 21 SEPTEMBER 2021**

The minute of the Audit Committees meeting held on 21 September 2021 was approved as a correct record.

#### **5. MATTERS ARISING**

Matters arising from previous meeting were closed.

#### **6. AUDIT & RISK COMMITTEE ANNUAL REPORT TO BOARD**

G Robertson explained the purpose of the Audit & Risk Committee Annual Report to the Board of Management noting the diligence and work of the Audit & Risk Committee and to provide assurance that everything is well from an Audit & Risk view.

G Robertson noted that the internal & external auditors had provided positive confirmation that information and assistance with audit activities and outcomes had been provided.

The annual report was approved for circulation to the BOM on 14 December 2021. **S Taylor to progress.**

## **7. INTERNAL AUDIT**

### **7.1. Student Activity**

D Archibald highlighted the conclusion of the report noting no reservations from the work and testing undertaken. D Archibald highlighted that there were two recommendations, neither of which were considered significant. It was noted that progress on these would be picked up in the 2022/2023 Audit Schedule.

D Archibald noted that the report had a clean opinion around College Activity/Credits.

Discussion took place around the possible adjustment of credit guidance given the COVID mitigation needs, and it was noted that there were ongoing conversations with the Scottish Funding Council 'SAGE' group, but no changes had been made.

H Honeyman highlighted comments within the report regarding the impact of a systems change resulting in non-retrievable data and asked if this was a significant concern and if an update to the Risk Register was needed to reflect this

A Ross highlighted that this related to a loss of login records due to the way MS Teams operated which had impacted on the monitoring of attendance – MS Teams only held 3 months of login data. A Ross noted that arrangement had been changed in recognition of this and that it was no longer a concern.

The report was approved.

### **7.2. Student Support Funds**

D Archibald noted this report on the discretionary, hardship, bursary, childcare and EMA funds highlighting that the testing and audit work undertaken had highlighted that the national policies were being followed and there were no issues to be brought to the Committee. A couple of minor adjustments were noted with low level recommendations around housekeeping. A clean bill of health was noted.

The report was approved.

### **7.3. Follow-up Summary**

J Carnegie was pleased that D&A College are making good progress with only 3 recommendation (1 closed off) and 2 on-going.

J Carnegie noted the Catering Review highlighting the revised focus on healthy eating and the Food Poverty Agenda.

### **7.4. Audit Needs Analysis & Strategic Audit Plan**

D Archibald noted that the Audit Needs Assessment (ANA) and proposed audit plan should be viewed together and noted that the plan was developed specifically from the ANA work undertaken.

D Archibald noted it was good practice for the Committee to see the reasoning and work to bring the 3-year plan together.

D Archibald highlighted the new areas that had been added to the ANA, including Climate Change / Sustainability and Future Ways of Working. These had all been reviewed with College input and grouped into high, medium, and low risk areas.

D Archibald noted the Audit & Risk Committee should decide if these were the relevant topics for future audit scrutiny and review not only 2021/2022 but looking to 2022/2023 and 2023/2024 in the plan.

H Honeyman noted the reputational risk item was specifically around external communications and asked what had prompted this? J Carnegie said that over the last few years (and particular after the cyber incidents the internal communications approach had been looked at and had received positive feedback). External communications had had less scrutiny recently and with changes to the Marketing Team and the recruitment of new staff - Economic Partnership Manager & Marketing Manager – it was felt that it was a good time to re-look at arrangements and activities in respect of this.

D Archibald confirmed this was not a 'control' type review but would look at planning processes and impact and would consider if the arrangements and resources in place were appropriate to deliver expected outcomes. D Archibald confirmed Henderson Loggie would be particular in choosing who from their team undertook this review acknowledging H Honeyman's comment that this was not a routine audit.

The ANA was approved.

#### **7.5. 2021/22 Internal Audit Annual Plan**

D Archibald noted that the groundwork had been agreed and undertaken for two of the reviews. Remaining audits planned for 2021/2022 were noted.

The Audit Plan was approved

### **8. DATA BREACH REPORTING**

There were no reportable breaches.

### **9. HEFESTIS – Annual Information & Cyber Security Risk & Maturity Report 2021**

A Ross noted the Annual Information & Cyber Security Risk & Maturity Report 2021 highlighting the positive feedback outlined through the report. A Ross said that the Risk Mitigations highlighted substantial improvement around security etc and showed that these were at an advanced stage. There were a small number of recommendations and it was noted that most had been completed (for example, the Cloud Risk Questionnaire had been rolled out) or were already planned (for example, Data Protection was included in the audit schedule).

A Ross highlighted that the Risk Profile had reduced significantly.

A Ross informed the Committee the College had been successful again in completing the Cyber Essential Plus certification, but that staying ahead in terms of cyber security remained a constant battle.

H Honeyman acknowledge the positive report but noted that the document itself was cumbersome in nature and asked if a request could be made to HEFESTIS to try to make the report more user friendly. A Ross noted that similar feedback had already been provided.

The report was welcomed by the committee.

## **10. STRATEGIC RISK REGISTER UPDATE**

S Taylor summarised the update highlighting no changes to the COVID or Strategic Risk Registers.

S Taylor highlighted the Credit Risk – confirming some areas of flexibility had been given by SFC, but that there remained a possibility of funding clawback if targets were not met. S Taylor stated that SFC do recognise and acknowledge the COVID related recruitment problems across the sector.

The Risk Registers were approved.

## **11. DATE OF NEXT MEETING – Tuesday 8 March 2022**

### **Action Point Summary**

<b>Action</b>	<b>Responsibility</b>	<b>Date</b>
Audit & Risk Committee Annual Report to the BOM	S Taylor	14 December 2021

# BOARD OF MANAGEMENT

## Joint Audit and Risk/Finance and Property Committee Meeting

Tuesday 7 December 2021

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### Draft confirmed by Chair

Minute of the Joint Audit and Finance & Property Committee meeting held on Tuesday 7 December 2021 at 5.15pm via MS Teams

<b>PRESENT:</b>	G Robertson (Chair Audit)	Steven Mill (Chair Finance & Property)
	H Honeyman	A McCusker
	M Williamson	S Hewitt
	S Middleton	N Lowden
	K Keay	B Carmichael
	K Ditcham	D Fordyce
	D Mackenzie	S Stirling
<b>IN ATTENDANCE:</b>	J Carnegie (Vice Principal)	J Grace (Vice Principal)
	S Taylor (Vice Principal)	T D'All (Principal's/Board Chair PA)
	A Kerr (Audit Scotland)	E Robertson (Audit Scotland)
	D Archibald (Henderson Loggie)	A Ross (Head of ICT)
	B Grace (Head of Estates)	B Ferguson (Head of Finance)

1. **WELCOME**

G Robertson welcomed members of the Finance and Property Committee to the joint meeting.

2. **APOLOGIES**

Apologies were received from T Pirie

3. **DECLARATIONS OF INTEREST**

G Robertson noted his role as Chair of the Board for Gardyne Theatre Limited. There were no other declarations of interest.

4. **ANNUAL REPORT ON INTERNAL AUDIT**

D Archibald noted the very positive report and highlighted the range of internal work undertaken in 2020/2021 and noted his thanks for the support of the management team in undertaking this work.

D Archibald acknowledged that Henderson Loggie were Independent of the College and that all work undertaken confirmed to the public sector audit standards.

D Archibald explained the "grading" of the audits undertaken, noting that in this case there was one "satisfactory" with the remainder graded as "good"

D Archibald noted that, as highlighted in the earlier Follow-Up Summary, there were only three audit recommendations uncompleted.

D Archibald noted the overall positive picture and positive opinions, confirming that this was a clean bill of health and an excellent outcome for the College.

Following discussion around outcomes from audits undertaken throughout the year, the report was approved

## **5. EXTERNAL AUDIT**

### **5.1 Audit Scotland Covering Letter**

S Mill introduced the Covering Letter with A Kerr taking comments on both the Report & Letter.

Noting Para 1 – following the completion of the audit work A Kerr highlighted a “clean” audit option would be included in the Annual Report and Financial Statements for signing off by the Board of Management at the 14 December 2021 meeting.

### **5.2 Audit Scotland Annual Report**

A Kerr noted that the audit outcome was positive and unqualified, representing a good audit outcome for the College with no significant concerns highlighted.

A Kerr noted Exhibit 3 - Annual Report and Financial Statement – highlighting that there were no misstatements within the accounts and no changes required to the figures. Some disclosure and narrative changes within the overall text had been requested by Audit Scotland, which had been accommodated by the College.

A Kerr expressed thanks to all staff involved on the Audit and in completion of the Financial Statements.

S Mill noted the five recommendations in the action plan and congratulated B Ferguson & Team for their work from draft to final accounts under such difficult situations.

S Mill stated that he was happy with the main aspect and the recommendations and response from the management on these. However, he sought clarification around Recommendation 1 in respect of the Asset Register and asked if the adjustments recommended would have any impact on the balance sheet? E Robertson confirmed that it would not, as detailed in Note 12.

The Committee noted the positive audit outcome.

The Audit Scotland Cover Letter and Audit Annual Report were approved for submission to the Board of Management on 14 December 2021. **J Carnegie to progress**

### **5.3 Financial Statements for the Year ended 31 July 2021**

B Ferguson summarised the financial statements highlighting that there had been very small movement from the projected end of year out-turn.



S Mill noted that the management commentary gave a good summary of what had occurred over the year.

B Fergusson noted that a small update would be made to the final document to reflect final student outcome data as there were some updates to performance indicators (slightly improved) due to final results being confirmed.

G Robertson thanked the Finance Team and Audit Scotland for their support and flexibility throughout the year.

The Financial Statement for the year ended 31 July 2021 were approved for submission to the Board of Management meeting on 14 December 2021.

**J Carnegie to progress.**

## **6. DATE OF NEXT MEETING**

The next Joint Audit & Risk and Property & Finance Committee would be confirmed within the 2021/22 Board Meeting Schedule.

### **Action Point Summary**

<b>Action</b>	<b>Responsibility</b>	<b>Date</b>
The Audit Scotland Cover Letter and Audit Annual Report approved for submission to the BOM	J Carnegie	14 December 2021
The Financial Statement for the year ended 31 July 2021 approved for submission to the BOM	J Carnegie	14 December 2021

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**MATTERS ARISING**

**PAPER B**

**BOARD OF MANAGEMENT**  
**Audit & Risk Committee**  
**Tuesday 8 March 2022**



**Matters Arising**

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***Paper for information***

The following actions were noted from the Tuesday 7 December 2021 Audit & Risk Committee meeting.

<b>Agenda Item No</b>	<b>Action</b>	<b>Current status</b>	<b>Open / Closed</b>
6.0	Audit & Risk Committee Annual Report to the BOM.	Included on the December 2021 Board agenda.	Closed
5.2	The Audit Scotland Cover Letter and Audit Annual Report approved for submission to the BOM.	Included on the December 2021 Board agenda.	Closed
5.3	The Financial Statement for the year ended 31 July 2021 approved for submission to the BOM.	Included on the December 2021 Board agenda.	Closed

**Author & Executive Sponsor:** Jaki Carnegie, Vice Principal – Corporate Services

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**INTERNAL AUDIT**

**6.1 - Student Invoicing & Debt Management      PAPER C**

# Dundee and Angus College

## Student Invoicing and Debt Management

Internal Audit report No: 2022/04

Draft issued: 1 February 2022

Final issued: 28 February 2022



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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:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

### Action Grades

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

# Management Summary

## Overall Level of Assurance

**Satisfactory**

System meets control objectives with some weaknesses present.

## Risk Assessment

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

Risk 2.2 - Failure to achieve institutional sustainability (risk rating: high).

## Background

As part of the Internal Audit programme at Dundee and Angus College ('the College') for 2021/22 we carried out a review of the College's student invoicing and debt management processes. Our Audit Needs Assessment 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.

In 2020/21 student fee income (including education contracts) totalled £43.363m (2019/20 - £41.58m), which comprised £37.831m (£36.204m) from Scottish Funding Council grants; £0.365m (£0.419m) from Further Education (FE) UK and EU students; £0.066m (£0.100m) from FE overseas students; £2.976 (£2.961) from Higher Education (HE) students; and £2.125m (£1.896m) from education and other contracts.

The majority of students attending full-time FE courses are not charged a fee. Income is recovered from the Scottish Funding Council (SFC) through the teaching grant. The majority of full-time students on HE courses are funded by the Student Awards Agency for Scotland (SAAS). For the remaining full-time students, fees are payable by the student or by a sponsor (routinely the student's employer). Students liable to pay part-time fees can claim exemption if they are able to provide evidence of entitlement to specific benefits (or if they are from a low-income family) and the fee income is recovered through the fee waiver grant. Overseas students pay higher fees than students residing in Scotland or from EU countries.

### Scope, Objectives and Overall Findings

The main objective of this review was to ensure that the policies and procedures in place within Administration, Data Management (DM) and the Finance departments for recording, processing, invoicing and receiving of student fees assist the College to effectively manage the student fee income process and are in line with good practice. In addition, the efficiency of debt management and recovery procedures was considered.

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

Objective		Findings		
The specific objectives of this audit were to obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. Enrolment procedures are sufficient to ensure accuracy of student records information, including adequate checking of student data by Administration and DM.	Good	0	0	0
2. There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems.	Good	0	0	0
3. All fees are fully and correctly invoiced and processed for self-financing students. Both sponsors and fee-waiver students are appropriately identified.	Good	0	0	0
4. Students are aware of their obligations and payment options are appropriate and accessible.	Satisfactory	0	0	2
5. Adequate debt management procedures are in place and are consistently followed in practice.	Satisfactory	0	0	1
		0	0	3
Overall Level of Assurance		Satisfactory	System meets control objectives with some weaknesses present.	



### Audit Approach

We assessed whether the above objectives have been met through discussions with managers in Administration, Data Management and Finance, and review of relevant documentation.

### Summary of Main Findings

#### **Strengths**

- For a sample of 25 students tested we confirmed that in all cases the student submitted data recorded in UnitE agreed to the information captured on application forms in the online application and enrolment system (CAMS);
- The College's Administration staff make use of a suite of reports which form an integral part of the procedures for reviewing the accuracy of enrolment data, particularly data that impacts the fee invoicing process;
- The 'Fees Checked' flag in the UnitE system clearly identifies which student enrolment data has not been reviewed. This focuses the work of the Administration team;
- Fees are calculated electronically and raised within the UnitE system, and the data is then exported to the SUN finance system. This process allows reports to be run and reviewed for completeness and accuracy at various stages before the invoices are raised and issued;
- For the sample of 25 students tested, we confirmed for self-financing and sponsored students that fees had been fully and correctly processed, recognised in the finance system and invoiced. We also confirmed that fee-waiver students within our sample had been appropriately identified;
- Data is transferred from UnitE to SUN on a daily basis at the start of the academic year. Then the frequency reduces throughout the year in line with student fee activity levels. An annual reconciliation between UnitE and SUN is carried out by the Management Accountant and sense checks are carried out on the data held in the two systems on a quarterly basis as part of budget monitoring processes; and
- For a sample of 10 aged debtors, including students and employers, we confirmed that appropriate recovery actions had been taken in each case.

#### **Weaknesses**

- The College currently does not have a facility in place for taking online payments for all student fees. This can only be done for "book and pay" courses. Increasing the options available for payment of fees is likely to improve recoverability;
- Front of house Administration staff, who are regularly taking student fee payments at campus offices, do not currently have direct access to student debtor accounts showing how much a student owes (or other information held in the Finance system such as payment plans in place). In addition, students do not have access to this information either without contacting the Finance department directly; and
- The College's debt management procedures have changed as a result of the COVID-19 pandemic and remote working and some of these changes have been found to be positive and are likely to remain permanently. The written procedures have not been reviewed and updated yet to reflect this.

### Acknowledgment

We would like to take this opportunity to thank the staff at the College who helped us during the course of our audit.

# Main Findings and Action Plan

### **Objective 1: Enrolment procedures are sufficient to ensure accuracy of student records information, including adequate checking of student data by Administration and DM.**

As part of our audit testing, we obtained a download of data held on the UnitE system for 2021/22 enrolments and selected a sample of 25 students from across a range of categories. This included further education (FE) and higher education (HE) students; self-financing overseas students; self-financing home / EU students; and fee waiver / Student Awards Agency for Scotland (SAAS) funded students. In all cases we were satisfied that the student submitted data recorded in UnitE agreed to the information held on application forms in the online application and enrolment system (CAMS).

International students are required to pay their fees in advance of the enrolment process. Full-time students enrolling in non-advanced courses are treated as fee waiver students if they fulfil the residency criteria. However, full-time HE students are treated as self-financing and invoiced accordingly, unless there is evidence of funding provided by SAAS. We confirmed evidence to confirm that fee waiver status was obtained for each student who was eligible in our sample. Self-financing students are charged a standard fee from the approved Fee List for the year. This information is uploaded into the system and the fee is automatically generated. Fees charged for all self-financing students in our sample were agreed to the 2021/22 fee rates with no issues noted.

A suite of reports is run from the data held in UnitE as an integral part of the procedures for reviewing the accuracy of enrolment data. These reports also identify instances where fees are due to be invoiced and allow a check to be performed to confirm that the fee amounts are accurate. Data integrity checks are undertaken by Administration staff to ensure that all students listed as enrolled contain a source of fees (SoF) code and that the correct SoF code has been assigned to each student in line with the mode of attendance, residency status and course code recorded in UnitE.

Once Administration staff have checked a student's enrolment data a 'Fee Checked' field is ticked in UnitE, which notifies the system and the Finance team that the invoice is ready to be generated and this information is then exported to the SUN finance system. A report has been developed which identifies any students recorded in UnitE where the 'Fee Checked' box has not been completed. This allows staff to focus on enrolment data that has still to be reviewed. The 'Fee Checked' field had been ticked for every student in our sample.

**Objective 2: There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems.**

Fees are calculated electronically and raised within the UnitE system, with the data then exported to the SUN finance system. This process allows reports to be run and reviewed for completeness and accuracy at various stages before the invoices are raised and issued. Fee information is generated, reviewed, and transferred into the SUN Finance system daily at the start of each term, with the frequency then reducing towards the end of the academic session in line with the reducing level of student activity.

As part of the reconciliation between the student records system and the Finance system, the Management Accountant obtains UnitE data from Administration staff and utilises this alongside Finance data for budget monitoring purposes. Full data reconciliations are carried out annually. This exercise is undertaken by income stream and is carried out near the end of the academic year when the majority of fee data has been input into the systems. Data is updated in both systems daily. Therefore, reconciliations which were conducted earlier in the year would tend to show a large number of differences that would simply be the result of timing differences. Additional checks are carried out quarterly as part of forecasting and preparation of budget monitoring reports. Logic checks are applied to confirm that the detail held in SUN is flowing smoothly based on the income reflected in UnitE and checks are undertaken to ensure that any differences are explained. If income was shown in UnitE that had not progressed through into SUN, as expected, then explanations would be sought as part of the quarterly reconciliation process. We obtained a copy of the most recent reconciliation conducted between UnitE and SUN data and confirmed explanations for any variances were documented and corrections made where necessary. The reconciliation is carried out by the Management Accountant and is reviewed by the Senior Management Accountant.

**Objective 3: All fees are fully and correctly invoiced and processed for self-financing students. Both sponsors and fee-waiver students are appropriately identified.**

For the majority of HE full-time students, the College receives SAAS funding. During the year SAAS provides the College with the details of the students it has agreed to fund. The Finance team checks this information against the SAAS funded students in UnitE and updates the SoF code in UnitE where unfunded students are identified. For FE students, the data in relation to SFC fee waivers is returned via the Further Education Statistics (FES) returns.

Fees are assigned electronically within the UnitE system from Fee Tables, and the data is then exported to the SUN Finance system. For academic session 2021/22, fees have been linked to course titles in UnitE, with fees then being assigned to students based on the SoF code. Once students have been fully enrolled and the data has been checked by Administration staff (including checking that a fee has been allocated in UnitE) Finance staff are responsible for generating the Fees Due report and raising invoices within UnitE before importing the data into the SUN Finance system.

After the Fees Due report has been reviewed, Finance run a second report called 'Finance Reports', which is reviewed before fee data is imported into SUN. This report also identifies cash income relating to 'book and pay' part-time enrolments, along with the related fees, which are generated automatically.

For the sample of 25 students tested above, we confirmed for self-financing and sponsored students, that fees had been fully and correctly processed; had been appropriately recognised in the Finance system; and had been invoiced. We also found that fee-waiver students within our sample had been appropriately identified. We confirmed that the debtor had been accurately recorded in the Finance system.

## Student Invoicing and Debt Management

### Objective 4: Students are aware of their obligations and payment options are appropriate and accessible.

Students and sponsors have the option to pay their fees by phone using debit / credit card, by post using cheque or in person at any campus office using credit card, cash or cheque. This information is communicated through the invoice, which also includes details of the relevant College phone number.

Payment plans are available to students where students can set up a "Recurring Payment" over a six month period (as long as their course is at least this duration, and their fee is over £200). Finance takes an initial payment at the point this payment plan is set up and then a payment schedule is sent to the student detailing when subsequent payments will come out of their bank account. When invoices are issued, an accompanying covering letter is also sent out, which details information on payment plans available.

Observation	Risk	Recommendation	Management Response		
Students do not currently have the option to pay online through the student portal. From our discussions with management, we noted that the COVID-19 pandemic had impacted adversely on recoverability of student fees. Although this issue has been caused by a variety of factors, such as students being unable to continue on their course due to the significant changes in the learning environment, in some cases payment issues may have arisen due to the fact that students have not had the facility to pay in person on campus. Giving students as many options as possible to pay fees may increase the likelihood that the income is recovered. The College have already acknowledged this issue and were considering options as part of a wider IT review.	Students do not pay their fees or there are delays in students paying their fees due to a lack of convenient methods to do so.	<b>R1</b> The introduction of a facility which would allow online payment of student fees, through the online portal, should be explored in conjunction with IT to determine whether this is a feasible project to build into future plans for system development.	<p><u>Accepted:</u> This is a management aspiration and potential options and solutions will be explored during the forthcoming Student Fees and Debt Management review.</p> <p><b>To be actioned by:</b> Head of Finance and Head of ICT</p> <p><b>No later than:</b> The initial options and potential solutions will target conclusion by 31 July 2022</p>		
			<table><tr><td>Grade</td><td>3</td></tr></table>	Grade	3
Grade	3				

## Student Invoicing and Debt Management

### Objective 4: Students are aware of their obligations and payment options are appropriate and accessible. (Continued)

Observation	Risk	Recommendation	Management Response
<p>We identified that Administration staff do not currently have visibility of student fees data held within the Finance system. Administration staff routinely take payments from students that are made in person at College campuses. However, Administration staff do not have access to the debtor account information showing any part payments; how much the student owes; and whether there is a payment plan in place. This means that front of house Administration staff are required to telephone Finance to confirm how much a student is owe or alternatively they rely on the student having accurate information themselves. Therefore, this arrangement is not efficient for Administration or Finance staff, and potentially increases the scope for incorrect payments being taken from students paying at campus offices.</p> <p>Students do not have direct access to their fee information to see whether they are due any amounts, how much they are due, and details on payment plans in place etc. They are required to contact Finance to obtain this information.</p> <p>The College are aware of these issues and a project is ongoing to look at possible means to allow this data to be drawn from SUN and reflected in the student portal and the College data layer so that it can be accessed directly by both students and Administration staff.</p>	<p>The current requirement for front of house Administration staff and students to contact Finance for information on the status of their fee payment is inefficient and could lead to incorrect payments being taken and potentially impact on recoverability.</p>	<p><b>R2</b> Consideration should be given to making information on the status of fees available to Administration staff through the College data layer and students through their online portal, including how much students have already paid and are still due to pay.</p>	<p><u>Accepted</u>: This links with the R1 above. A recent review of providing this option via the student portal MyD&amp;A wasn't achievable due to inherent difficulties with the architecture of the finance system. This will be revisited to identify potential options to progress.</p> <p><b>To be actioned by:</b> Head of ICT (supported by Kick, Finance Team Leader)</p> <p><b>No later than:</b> Initial investigation and review completed by 31 July 2022</p>
			<p><b>Grade</b></p> <p><b>3</b></p>

## Student Invoicing and Debt Management

### Objective 5: Adequate debt management procedures are in place and are consistently followed in practice.

Aged debtors are reviewed daily by the Finance department. We reviewed the aged debtor reports relating to outstanding tuition fees for both students and companies as at December 2021. Several small credit balances were noted within the reports, and these were discussed with Finance staff and adequate explanations obtained. Credit balances were found to have arisen where advance payments had been received for which invoices had still to be raised. Other debt was shown as overdue by 30, 60, 90, or 120 days. College payment terms allow 30 days for fee payment therefore the recovery process does not commence before 30 days.

For a sample of 10 tuition fee debts across the various aged categories, we reviewed the supporting documentation, and confirmed that the recovery actions taken in each case appeared reasonable. For the four employers included in the sample, the College's debt management procedures had been followed. Notes within SUN detailed the actions that had been taken for the six students. No reminder letters had been issued or debt recovery agency used. Students had been contacted by phone, email and MS Teams to offer payment plans and to aim to recover student fees more sensitively. The Senior Leadership Team had advised finance staff to liaise with students in this way to acknowledge the impact of the pandemic and to use new methods that had arisen as a result of remote working.

Observation	Risk	Recommendation	Management Response
The methods adopted during the COVID-19 pandemic for contacting students regarding fees, such as the use of MS Teams, have been successful and are likely to be a permanent feature moving forward. Written procedural documents have not been reviewed to consider how these changes will impact on working practices and require to be updated to reflect any changes that have been introduced.	Written procedure documents do not reflect current methods of working.	<b>R3</b> A review of the College's written debt management procedures should be conducted, and the document should be updated to reflect the changes in working practices which have been brought in as a result of remote working and the impact of the COVID-19 pandemic.	<p><u>Accepted:</u> As noted at R1, a review of Student Fees and Debt Management is planned and will include consideration of processes revised in response to COVID-19 prior to finalising new procedures.</p> <p><b>To be actioned by:</b> Head of Finance</p> <p><b>No later than:</b> 31 August 2022</p>
			<div>Grade</div> <div>3</div>

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**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**INTERNAL AUDIT**

**6.2 - Cyber Security**

**PAPER D**

# Dundee and Angus College

## Cyber Security

Internal Audit report No: 2022/03

Draft issued: 31 January 2022

Final issued: 2 February 2022



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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:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.

## Action Grades

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



## Management Summary

### Overall Level of Assurance

<b>Good</b>	System meets control objectives.
-------------	----------------------------------

### Risk Assessment

This review focused on the controls in place to mitigate the following risks on the Dundee and Angus College ('the College') Strategic Risk Register at September 2021:

- Risk number 3.8 – breach of data security / data protection (risk rating: low)
- Risk number 4.3 – breach of ICT / Cyber security (risk rating: low)
- Risk number 4.4 – ICT infrastructure fails to support effective data security / data protection (risk rating: low)

### Background

As part of the Internal Audit programme at the College for 2021/22 we carried out a review of the College's cyber security controls. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the management and the Audit & Risk Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The controls and mitigations in place within Cyber Security are constantly evolving. As threat actors create continually sophisticated attack vectors with the goal of compromising organisational data and systems, businesses are required to ensure they mitigate against these threats.

No sector in the UK has suffered more from cyber-attacks in recent years than the education sector, where a combination of large volumes of valuable data and user accounts, and traditionally open services, create an environment that is attractive to cyber criminals and vulnerable to compromise. The College needs to ensure that it is doing everything within its powers to mitigate against these cyber risks and so the scope of this audit covered the controls in place to ensure the digital data and systems continue to be secure.

Cyber incidents can have a financial, operational, legal and reputational impact. An organisation's role in critical infrastructure can also increase the potential impact of a cyber incident. Some examples of impact from a cyber incident may include:

- negative publicity resulting in loss of reputation
- loss of intellectual property
- fines, legal action and legal fees resulting from noncompliance or loss of confidential or customer information
- forensic investigation costs
- public relations campaign costs to improve public image
- technology improvement costs to mitigate and improve cybersecurity controls
- loss of time and productivity

### Scope, Objectives and Overall Findings

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

Objective	Findings			
The objective of our audit was to ensure that:		1	2	3
		No. of Agreed Actions		
1. The College has established cyber security standards which: <ul style="list-style-type: none"> <li>are appropriate;</li> <li>have been implemented and are being followed; and</li> <li>assist management to monitor and enforce security policies and best practice.</li> </ul>	Good	0	0	1
Overall Level of Assurance	Good	0	0	1
		System meets control objectives.		

### Audit Approach

From discussion with the Head of ICT and members of the College's ICT Team, and review of documentation, we identified the systems and internal controls in place and compared these with expected controls. A walkthrough of key systems was undertaken to confirm our understanding, and this was followed-up with compliance testing where considered necessary. We have reported on any areas where expected controls were found to be absent or where controls could be further strengthened.

### Summary of Main Findings

#### *Strengths*

- The data, personnel, devices, systems, and facilities which enable the College to achieve agreed outcomes are identified and managed consistent with their relative importance to business objectives and the overall risk strategy;
- The policies, procedures, and processes designed to manage and monitor the College's regulatory, legal, risk, environmental, and operational requirements are understood and inform the management of cybersecurity risk;
- The College's cyber security priorities, constraints, risk tolerances, and assumptions are established and used to support operational risk decisions;
- The College understands the cybersecurity risk to its operations, assets and individuals.
- Access to assets and associated facilities is limited to authorised users, processes, or devices, and to authorised activities and transactions;
- College staff and, to a limited extent, students are provided cybersecurity awareness education and relevant staff within the ICT team are trained to perform their information security-related duties and responsibilities consistent with the College's related policies, and procedures;
- Security policies, processes, and procedures are maintained and used to manage protection of information systems and assets;
- Technical security solutions are managed to ensure the security and resilience of systems and assets, consistent with related policies, procedures, and agreements;
- Tools are deployed to allow anomalous activity to be detected in a timely manner and the potential impact of events to be understood;
- Information systems and assets are monitored at regular intervals to identify cybersecurity events and verify the effectiveness of protective measures;
- Detection processes and procedures are maintained and tested to ensure timely and adequate awareness of anomalous events;
- Incident response processes and procedures are executed and maintained, to ensure timely response to detected cybersecurity events;
- Incident response activities are coordinated with internal and external stakeholders (including support provided by HEFESTIS).
- Recovery processes and procedures are executed and maintained to ensure timely restoration of systems or assets affected by cybersecurity events; and
- The College successfully obtained its recertification for Cyber Essentials Plus in December 2021, demonstrating that recognised security management good practice is being applied which has been subject to external independent scrutiny.

#### *Weaknesses*

- No significant weaknesses were noted during our review.
- Processes are in place for vetting suppliers and assessing the adequacy of their cyber security controls as part of procurement procedures. Procurement procedures also include a mandatory requirement for suppliers to provide copies of current certifications they might hold that could demonstrate how they meet the minimum-security requirements for the College. However, there is no requirement for suppliers to submit evidence of recertifications when these are due, which is normally annually.

### Acknowledgment

We would like to take this opportunity to thank the staff at the College who helped us during our audit review.

## Main Findings and Action Plan

**Objective 1: the College has established cyber security standards which:**

- **are appropriate;**
- **have been implemented and are being followed; and**
- **assist management to monitor and enforce security policies and best practice.**

The objective of a cyber security audit is to provide management with an evaluation of the effectiveness of cyber security processes, policies, procedures, governance, and other controls. Our review focused on cyber security standards, guidelines, and procedures - as well as the implementation of these controls - making reference to recognised cybersecurity frameworks, such as the US Government's NIST (National Institute of Standards and Technology) cyber security framework, (although it is equally applicable to UK organisations), and specific sections of other information security standards, including ISO 27001 and COBIT (an IT management framework developed by ISACA). This review also drew upon previous internal audits, which covered the College's incident management process, configuration management and security of networks and servers, security management and awareness, business continuity management, information security management, governance and management practices of the ICT team and relationships with third parties.

Our review focused on five key functions common to several cyber security frameworks, but are specifically referred to within NIST, which include standards designed to enable organisations to be better prepared in identifying and detecting cyber-attacks, and which also provide guidelines on how to respond, prevent, and recover from cyber incidents. The five core functions considered included:

- **Identify:** key processes and assets that need protection have been identified.
- **Protect:** appropriate safeguards have been implemented to ensure protection of the College's assets.
- **Detect:** appropriate mechanisms have been implemented to identify the occurrence of cybersecurity incidents.
- **Respond:** techniques have been developed to contain the impact of cybersecurity events.
- **Recover:** appropriate processes have been implemented to restore capabilities and services which may be impaired due to cybersecurity events.

Using NIST as a reference framework, our findings are summarised in the following paragraphs.

The College has a defined information security management framework and appropriate structures to support the oversight of cyber risk. The College's Audit & Risk Committee (ARC) has a specific responsibility to provide oversight of risk management, including cyber risk, which is included on the current Strategic Risk Register. The ARC considers cyber risk routinely, at each ARC meeting. There is an effective governance structure in place to facilitate this scrutiny process for cyber risk and roles, responsibilities and accountabilities are clearly defined and understood.

The College infrastructure risk management strategy is to fully migrate to a cloud-based hosting solution (Microsoft Azure). This approach aligns with the Scottish Government's Digital Strategy and 'cloud first' commitment for wider public sector services. This move will improve the security and resilience of the hosting arrangements.



### Objective 1: the College has established cyber security standards which:

- are appropriate;
- have been implemented and are being followed; and
- assist management to monitor and enforce security policies and best practice (Continued).

The College has appropriate security policies in place and management and staff demonstrated that they understand their responsibilities in safeguarding the organisation's information assets. Good working practices have been established, for example the introduction of mandatory cyber security training for all staff. Examination of a selection of policies, and interviews with ICT staff, confirmed that the College has introduced, and continues to develop, a community that fully understands their responsibilities in protecting the organisation's information assets. Cyber security training is available for students, although this is currently optional.

The College is utilising a data encryption solution for information held on its servers and end point devices (laptops etc.) which aligns with the National Cyber Security Centre's (NCSC) guidance to protect information assets. Therefore, in the event of a data breach, any data accessed should be unreadable, thus providing a robust cyber defence and significantly reducing the risk of a successful data breach. Whilst encryption is an important component in ensuring that sensitive information is held securely, it does not help the College to prevent its website or web-based portal from being attacked, which would disrupt how the College prefers to deliver its services to staff, students and the public. In the event of a successful 'denial of service' attack, students would be unable to submit applications for courses or access services and the College would have little choice but to adopt alternative ways of delivering many services. The College network is connected to the Janet network for education institutions, which provides active network monitoring and denial of service prevention services. We also noted that other mitigation measures have been adopted by the College, such as geographic restrictions of IP addresses.

The College maintains a baseline security configuration standard for all its operating systems and applications, with any deviation from the standard configuration being subject to change control measures. Information asset inventories are available, which identify the hardware in place, as well as the associated software. The College maintains visibility over the software running on managed devices, including version and patching status, which reduces the risk of unauthorised software operating on devices that can be exploited by 'threat actors'. Software and hardware inventories, integrated with a protective monitoring capability, helps support discovery of unauthorised or unpatched software to mitigate the risk of staff unwittingly or consciously introducing cyber vulnerabilities by downloading unauthorised software or connecting unauthorised hardware to the College network. This, in turn, reduces the risk of significant disruption to IT systems and services. Conditional access controls are configured to ensure that any devices connected to College services, which are not running on the latest operating system versions, are blocked.

The College has a Cyber Incident Response Procedure in place which provides a framework for reporting and managing incidents. This is underpinned by Business Continuity and Disaster Recovery plans, all of which are tested regularly. This approach aligns with the NCSC good practice guidance.

Policy and standards for user identification and access control have been established and are detailed in the College's Information Security Policy, and supporting procedures, which we consider to be an effective directive control. This, together with College's role-based access controls, support good risk management in this context. The College has made changes to the network structure, which will allow it to implement a zero-trust architecture to further improve access and authentication controls, i.e. only authorised user profiles, using an approved device, connecting from an approved IP address will be granted access to College systems and services.



### Objective 1: the College has established cyber security standards which:

- are appropriate;
- have been implemented and are being followed; and
- assist management to monitor and enforce security policies and best practice (continued)

We noted that there are several critical services, including the HR and Finance systems, which users access via browser-based portals which do not require connection to the College network. At the time of our audit fieldwork HR and Finance staff users of these systems were not required to access the systems via a College managed device, although access to these services was managed using multi-factor authentication (MFA). The ICT team has recognised this potential vulnerability and plans are in place to deploy managed devices to all staff identified in higher risk roles, including staff working in HR and Finance roles. This planned activity is entirely in line with the College's plans to implement a zero-trust architecture.

Observation	Risk	Recommendation	Management Response		
Processes are in place for vetting suppliers and assessing the adequacy of their cyber security controls as part of procurement procedures. Procurement procedures also include a mandatory requirement for suppliers to provide copies of current certifications which they might hold that could demonstrate how they meet the minimum-security requirements for the College. However, there is no requirement for suppliers to submit evidence of recertifications when these are due, which is normally on an annual cycle.	Suppliers' cyber security arrangements do not meet the minimum standard required by the College. Weaknesses in supplier security are exploited resulting in a cyber security incident impacting the College systems and data.	<b>R1</b> Establish mandatory requirements for relevant suppliers to provide evidence of cyber security recertifications when these become due.	<u>Agreed</u> A review of the published Cloud Service Onboarding Process will be undertaken and updated to include a section on Cloud Service Renewal. At a high level it is proposed that as part of annual renewal of a cloud service we would contact the vendor to request submission of updated cyber security certifications.  <b>To be actioned by:</b> Head of ICT  <b>No later than:</b> 31 March 2022		
			<table><tr><td>Grade</td><td>3</td></tr></table>	Grade	3
Grade	3				

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**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**INTERNAL AUDIT**

**6.3 - 2021/22 Progress Report**

**PAPER E**

# Dundee & Angus College

## Internal Audit Progress Report

Audit Committee - 8 March 2022

Issued: 2 March 2022



# Internal Audit Progress Report

## March 2022

Progress in delivering the annual plan for 2021/22 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
<b>ANA and Strategic Plan</b>	December 2021	Draft: 26/11/21 2 <sup>nd</sup> Draft: 29/11/21 Final: 07/12/21	2022/01	N/A	07/12/21	
<b>Annual Plan 2021/22</b>	December 2021	Draft: 29/11/21 Final: 07/12/21	2022/02	N/A	07/12/21	
<b>Cyber Security</b>	March 2022	Draft: 31/01/22 Final: 02/02/22	2022/03	<b>Good</b>	08/03/22	
<b>Student Invoicing and Debt Management</b>	March 2022	Draft: 01/02/22 Final: 28/02/22	2022/04	<b>Satisfactory</b>	08/03/22	
<b>Publicity and Communications</b>	May 2022					Fieldwork scheduled for week commencing 21 March 2022
<b>Data Protection</b>	May 2022					Fieldwork proposed for week commencing 11 April 2022
<b>Credits</b>	December 2022					Fieldwork will be conducted in August / September 2022



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
<b>Bursary, Childcare and Hardship Funds</b>	December 2022					Fieldwork will be conducted in August / September 2022
<b>EMA</b>	December 2022					Fieldwork will be conducted in August / September 2022
<b>Follow Up Reviews</b>	September 2022					Fieldwork will be conducted in July / August 2022

Gradings are defined as follows:

<b>Good</b>	System meets control objectives.
<b>Satisfactory</b>	System meets control objectives with some weaknesses present.
<b>Requires improvement</b>	System has weaknesses that could prevent it achieving control objectives.
<b>Unacceptable</b>	System cannot meet control objectives.



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**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**INTERNAL AUDIT**

**6.3 - Follow-Up Summary**

**PAPER F**



# BOARD OF MANAGEMENT



## Audit & Risk Committee

Tuesday 8 March 2022

### Internal Audit Outstanding Actions Follow-up Summary

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#### *Paper for information*

#### 1. Introduction

This report provides an update on the Internal Audit actions that are not yet closed off. These include a combination of actions:

- that are not yet due to be completed or;
- where the originally anticipated deadline has passed or;
- that are partially completed.

The report also includes other related updates.

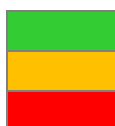
#### 2. Recommendations

Members are asked to note the progress highlighted in Appendix 1 and 2.

#### 3. Background

The following provides a summary of the progress of actions since the September 2021 meeting.

		Number of Actions Outstanding (& Priority Grades)		
Audit Area	Report Grades	1	2	3
IT Network Arrangement / IT Strategy	Satisfactory	-	-	1
Finance – Budgetary Control	Satisfactory	-	-	1
Student Activity Data	Satisfactory	-	-	2
Total		-	-	4



Complete or on target to complete

Behind schedule by < 3 months from original deadline

Behind schedule by > 3 months, or in danger of not being delivered

Of the 4 outstanding actions, since the last Audit & Risk Committee, the following progress has been made:

- 1 is Behind Schedule > 3 months (although progress has been made)
- 1 is Complete
- 2 are On Target to be completed

The outstanding actions with the respective progress updates are detailed in the appendix below.

#### **4. Catering Business Process Review Update**

At the November 2019 Audit & Risk Committee it was agreed that a regular update on progress of the Catering Business Process Review would be welcomed. Progress since the last meeting includes:

##### Food Poverty & Healthy Eating

An emotional and inspiring workshop to discuss how we align the food related services that we currently offer; food larder, student kitchens, foodbank, financial hardship support, breakfast clubs, healthy eating, catering outlets, hospitality & professional cookery, food waste, environmental sustainability, horticulture growing initiatives and “in the kitchen with Sophy”.

A number of initiatives are being progressed by the various teams. Careful prioritisation will be necessary to balance the initiatives alongside general financial sustainability.

#### **5. Fraud Initiative Update**

There have been no further workshops on the delivery of the revised Fraud, Bribery and Corruption policy. The in-person/remote learning is currently being developed as a rise programme so that it can be delivered online.

#### **6. Link to Strategic Risk Register**

Consideration of the outstanding actions is intended to provide Members with reassurance that actions for improvement are being progressed and addressed.

Progressing these Internal Audit outstanding actions will support the mitigation of a range of risks identified within the Strategic Risk Register namely;

2.2 – failure to achieve institutional sustainability

2.4 – financial fraud

3.1 – failure to reach aspirational standards in learning, teaching and service delivery

3.2 – failure to achieve/maintain compliance arrangements

3.3 – serious accident, incident or civil/criminal breach, legal action

3.4 – loss of reputation with key stakeholders

3.7 – breach of data security/data protection

3.8 – failure to meet Prevent and related obligations

3.8 – arrangements do not minimise risk associated with Modern Slavery

4.4 – failure to support effective data security/data protection

**Author & Executive Sponsor:** Jaki Carnegie, Vice Principal – Corporate Services

## Outstanding Action Update

Appendix 1

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at February 2022)
2020/03	R3 - Network Arrangements / IT Strategy	3	Satisfactory	Once training has been delivered (reference R2 of report) mechanisms should be developed and implemented to test the effectiveness and value of the security training provided to staff and students. This should be delivered <u>through</u> formal analysis of the section on information security within the Digital Skills Capability Assessment. Those areas of the College which routinely feature in security reports (or achieve the lowest feedback from information security questionnaires) should be targeted and prioritised for further training.	Learning & Digital Resource Manager	<del>Jun-20</del> <del>Jun-21</del> <del>Sept-21</del> Jun-22	<u>Completed</u> - <b>Student</b>  <u>Behind Scheduled</u> (In Progress) – <b>Staff</b>  New Digital Capability Self Assessments have been created – one for <u>Support</u> and for <u>Academic</u> staff based around CDN's sector-wide digital skills capability tool. The drafts have been reviewed by the Digital Strategy Community Group and final versions will be launched at the start of March, with an interim review in April and final report in <del>May</del> June 2022.
2021/05	R2 – Budgetary Control	3	Satisfactory	The recurring meetings between the relevant Management Accountant and budget holders should be reinstated and a formal meeting schedule should be established.	Head of Finance / Senior Management Accountant	<del>Sept-21</del> Dec-21	<u>Completed</u> Meetings have resumed and will remain a regular occurrence, with schedules being agreed to suit each budget holder.

<b>Year</b>	<b>Audit Area Report Title</b>	<b>Priority Action Grade</b>	<b>Report Grade</b>	<b>Action</b>	<b>Responsible Officer</b>	<b>Deadline</b>	<b>Progress (as at February 2022)</b>
2021/08	R1 – Student Activity Data	3	Satisfactory	Ensure that Credits claimed for students are based upon the value of the units listed on the student course record, which reflect the activity delivered in the year, and not based upon a default tariff.	Data Management Team Leader	July 2022	<u>On Track</u> Data Management have created ongoing monitoring/tracking reports to identify this type of anomaly and liaise with appropriate curriculum teams.
2021/08	R2 – Student Activity Data	3	Satisfactory	The College should ensure evidence of progression and participation / engagement is retained to evidence eligibility of the Credits claimed for distance / work-based learning students. Where curriculum staff identify that no evidence is available, or that students are no longer engaging this should be notified to the Student Records team to ensure that the Credits are removed from the Credits claim.	Curriculum Support Services Team Leader	Ongoing through academic session 21/22.	<u>On Track</u> Monthly engagement / participation checks are being carried out for these modes of delivery and relevant action taken for non-engaged students.

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 8 March 2022**

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**STRATEGIC & COVID RISK REGISTERS**

**PAPER G**

**BOARD OF MANAGEMENT**  
**Audit and Risk Committee**  
**Tuesday 8 March 2022**



**Strategic Risk Register Update**

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*Paper for approval*

**1. Strategic and COVID Risk Registers**

A copy of the March 2022 draft Strategic Risk Register and COVID-19 Risk Register are enclosed. These have been raised with the Senior Leadership Team and through the Board Committee arrangements with amendments highlighted as noted below.

**2. Brexit Risk**

The risk likelihood for the Brexit risk has been reduced based on experience of the impact over the past 12 months. Despite this change, arrangements will remain under review in respect of the possible risks around availability and pricing on some materials. The College continues to monitor arrangements surrounding current EU funded projects. These projects remain eligible for funding through to completion and related arrangements will be phased out over the coming few years. Projects are generally cash neutral, but innovation/opportunity loss will be incurred unless replaced by other project opportunities.

**3. Credit Target Risks**

Members of the Committee will be aware that 2021/2022 full-time student recruitment has been impacted by COVID-19, with a reduction of c600 students compared to last year.

Extensive work has been undertaken to mitigate the risks associated with not meeting the overall credit target, including expanding part-time and January start provision.

This is a sector wide issue, and Colleges Scotland is in significant discussion with the Scottish Government and Scottish Funding Council to retain the COVID-19 flexibilities introduced for 2019/20 and 2020/21 for the current year. SFC have responded sympathetically to this request, but formal confirmation of any changes is still awaited.

**4. Strategic Risk Register**

A new risk (Risk 1.6) has been added to the Strategic & Structural section of the Risk register to reflect potential risks arising from the failure of the College to address the issues of Climate Change or achieve its Climate Emergency Action Plan Targets.

The post mitigation likelihood of Risk 1.1 has been increased from 1 to 2 to reflect potential impact of challenges in achieving the overall College credit target.

As noted above, the post mitigation likelihood of negative Brexit impacts in Risk 1.3 has been reduced from 3 to 2 to reflect experience over the past year.

## **5. Covid 19 Risk Register**

The post mitigation impact and likelihood associated with Risk 3.5 have been reduced from 4 to 3 and from 3 to 2 respectively as a result of the progress of pandemic arrangements and the position of the College in respect of this. This reduced the overall risk rating from amber to green.

The post mitigation likelihood associated with Risk 3.11 has been reduced from 2 to 1 as a result of the position in respect of the pandemic cycle and the management of COVID 19 mitigations and safety requirements throughout session 2019/20, 2020/21 and 2021/22 and as a result of the on-going vaccination and booster programme.

## **6. Approvals**

In respect of the above information approval for the following actions is sought.

- Approval of the Strategic and additional COVID-19 Risk Registers

**Author and Executive Sponsor:** Steve Taylor, Vice Principal People and Performance



# STRATEGIC RISK REGISTER

**2021 - 2022**

As at March 2022



<b>Post Holders</b>	ELT	Executive Leadership Team	Prin	Principal	<b>Score</b>	<b>Impact</b>	<b>Likelihood</b>
	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	Chair	Chair of the Board of Management	4	Major	Probable
	VPCA	Vice Principal Curriculum & Attainment			5	Critical	Very Likely

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

**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

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
1	Strategic and Structural									

1.4 Board	Difficulties or over commitment arising within large scale/national College led initiatives or projects impact negatively on: <ul style="list-style-type: none"><li>Ability of the College to meet key regional strategies/objectives</li><li>Financial loss or unmanageable financial risk</li><li>Reputational loss</li></ul>	4	3	12	<ul style="list-style-type: none"><li>Effective project/activity management in place</li><li>Clear governance structures</li><li>Project/initiative finances clearly incorporated within College financial strategy and plans</li><li>End of project and exit/contingency planning</li></ul>	3	2	6	<ul style="list-style-type: none"><li>Regular project updates at Executive/Board level</li><li>Monitoring of project activities, plans and outcomes</li><li>Clear project Management arrangements in place</li><li>Budget reporting and management</li></ul>	Principal, VPC&A
1.5 Board	College disadvantaged as a result of changes arising from major national educational body reviews: SFC, SQA, EdS	4	4	16	<ul style="list-style-type: none"><li>Negotiation/influence at national level</li><li>Review of activities/ projects and response to new opportunities</li></ul>	4	1	4	<ul style="list-style-type: none"><li>Robust monitoring via ROA</li><li>Amendment of strategic direction/ plans</li><li>Rolling curriculum review</li></ul>	Principal

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
1	Strategic and Structural									

1.6 Board	Failure of D&A plans and activities to deliver on required carbon reductions and sustainability actions necessary to meet national targets and achieve College climate emergency ambitions.  New Risk Added	4	3	12	<ul style="list-style-type: none"> <li>Robust CEAP in place</li> <li>Multiple strands of activity/action</li> <li>Embedding sustainable practices in normal activity and ways of working</li> <li>Clear links between strategy and practice</li> <li>Planned investment in carbon reduction</li> <li>Sustainable procurement</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Robust monitoring and reporting of CEAP at SLT and Board level</li> <li>Clear performance metrics</li> <li>Amendment of strategic direction/ plans</li> <li>Monitoring of scope 3 emissions</li> </ul>	VPCS, HoE
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS			TREATMENT		POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
<b>2</b>	<b>Financial</b>									
<b>2.1</b> <b>F&amp;P</b>	Change in SFC Funding Methodology and Allocation – Reduction in Funding	3	3	9	<ul style="list-style-type: none"> <li>Negotiation/influence at national level</li> <li>Contingency plans for reduced funding</li> </ul>	2	3	6	<ul style="list-style-type: none"> <li>Advance modelling of new funding methodologies and allocations</li> <li>Monitoring impact of changes</li> <li>Amendment of strategic or operational direction/plans</li> <li>Financial strategy sensitivities</li> </ul>	VPCS
<b>2.2</b> <b>F&amp;P</b>	Failure to achieve institutional sustainability	5	4	20	<ul style="list-style-type: none"> <li>Protection of funding through dialogue with SFC</li> <li>Robust annual budget-setting and multi-year financial strategic planning</li> <li>Effective budgetary control</li> <li>Where required, swift action to implement savings</li> </ul>	4	3	12	<ul style="list-style-type: none"> <li>Monthly monitoring of budgets</li> <li>Regular review of financial strategy and non-core income sensitivity</li> <li>Detailed monitoring of savings programmes</li> </ul>	VPCS
<b>2.3</b> <b>F&amp;P</b>	National outcomes on salaries and conditions of service outstrip ability to pay	4	4	16	<ul style="list-style-type: none"> <li>Influence within Employers Association</li> <li>Management of staffing expenditures</li> </ul>	4	3	12	<ul style="list-style-type: none"> <li>Expenditure modelling</li> <li>On-going discussions with staff</li> <li>Financial strategy sensitivities</li> <li>Workforce planning</li> </ul>	VPP&P, VPCS

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>2</b>	<b>Financial (cont)</b>									
<b>2.4</b> <b>A&amp;R</b>	Financial Fraud	4	3	12	<ul style="list-style-type: none"> <li>Strong financial controls: segregation of duties and review of transactions.</li> <li>Review of impact of any changes in structure or duties</li> <li>Whistleblowing arrangements</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Continuous review of financial controls</li> <li>Internal Audit programme</li> </ul>	VPCS
<b>2.5</b> <b>F&amp;P</b>	D&A Foundation refuses/withholds funding for key College priorities	5	3	15	<ul style="list-style-type: none"> <li>On-going dialogue with Foundation Trustees</li> <li>Appropriate bid arrangements in place</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Monitor and advise Board of Management</li> </ul>	Prin & VPCS
<b>2.6</b> <b>F&amp;P</b>	Demands of capital developments / maintenance impacts on financial sustainability or delivery of learning and/or services	3	2	6	<ul style="list-style-type: none"> <li>Multi-year estates strategy and capital planning</li> <li>Lobbying of SFC on capital and backlog maintenance funding</li> <li>Planning for D&amp;A Foundation bids</li> </ul>	2	2	4	<ul style="list-style-type: none"> <li>Monitoring of capital plans and expenditures</li> <li>Regular review of capital plans/timescales relative to funds</li> </ul>	VPCS

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	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>3</b>	<b>People and Performance</b>									
<b>3.1</b> <b>LT&amp;Q</b>	Failure to reach aspirational standards in learning, teaching and service delivery	4	3	12	<ul style="list-style-type: none"> <li>Clear quality arrangements and priority actions</li> <li>Continuous self-evaluation and action planning</li> <li>Rigorous CPD arrangements in place</li> <li>Regular classroom observation and learner feedback arrangements</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Comprehensive monitoring of key PIs and student/staff feedback</li> <li>Regular Stop and Review events</li> <li>External review and validation findings</li> </ul>	VPC&A, VPP&P, DirC&A
<b>3.2</b> <b>LT&amp;Q</b>	Failure to achieve/maintain compliance arrangements, e.g. contracts; awarding bodies; audit.	4	3	12	<ul style="list-style-type: none"> <li>Robust strategic planning and monitoring</li> <li>Effective environmental scanning</li> <li>Strong partnerships</li> <li>Clear links between strategy and practice</li> <li>Concerted demands for increased activity levels</li> </ul>	2	2	4	<ul style="list-style-type: none"> <li>Effective internal monitoring/review/verification arrangements</li> <li>External review findings</li> </ul>	VPP&P, VPC&A
<b>3.3</b> <b>A&amp;R</b>	Legal actions; serious accident; incident or civil/criminal breach	4	5	20	<ul style="list-style-type: none"> <li>Adherence to legislative and good practice requirements</li> <li>Positive Union relations and staff communication</li> <li>Effective management development programmes</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Monitoring and reporting in key areas – eg H&amp;S, equalities, employee engagement</li> <li>Continuous professional development</li> <li>Internal audit programme</li> <li>Staff surveys</li> </ul>	Prin, VPP&P, VPCS, HoE

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	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>3</b>	<b>People and Performance (cont.)</b>									
<b>3.4</b> <b>HR&amp;D</b>	Failure to meet the aspirational standards in respect of the health, safety, wellbeing and development of staff and students	3	4	12	<ul style="list-style-type: none"> <li>Clear and proactive approaches to managing and promoting health, safety and wellbeing</li> <li>Continuous self-evaluation and action planning</li> <li>Rigorous CPD arrangements in place</li> <li>Regular staff and learner feedback arrangements</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Regular employee engagement monitoring</li> <li>Open communication with staff</li> <li>Comprehensive monitoring of key PIs and student/staff feedback</li> <li>Regular union/management dialogue</li> </ul>	VPP&P, VPCS
<b>3.5</b> <b>Board</b>	Reputational Risk – Loss of reputation with key stakeholders	4	3	12	<ul style="list-style-type: none"> <li>Marketing strategy</li> <li>Reputation plan</li> <li>Positive marketing approaches</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Stakeholder engagement</li> <li>Social media monitoring arrangements</li> </ul>	VPC&A, DirC&A
<b>3.6</b> <b>HRD</b>	National bargaining outcomes impact adversely on College operations, activity and flexibility	4	4	16	<ul style="list-style-type: none"> <li>Influence within Employers Association</li> <li>Management of bargaining outcomes and implementation</li> </ul>	4	3	12	<ul style="list-style-type: none"> <li>Positive union relations and staff communication</li> <li>On-going discussions with staff</li> <li>Innovation in approaches</li> </ul>	VPP&P, VPC&A

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<b>3</b>	<b>People and Performance (cont.)</b>									
<b>3.7</b> <b>HRD</b>	Industrial Relations Problems (including industrial action)	4	5	20	<ul style="list-style-type: none"> <li>Adherence to legislative and good practice requirements</li> <li>Positive Union relations and staff communication</li> <li>Effective management development programmes</li> <li>Industrial action continuity planning</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Regular union/management dialogue</li> <li>Regular employee engagement monitoring</li> <li>Open communication with staff</li> <li>Industrial action continuity planning</li> </ul>	VPP&P
<b>3.8</b> <b>A&amp;R</b>	Breach of data security / data protection	5	4	20	<ul style="list-style-type: none"> <li>Effective management of GDPR compliance</li> <li>Mandatory staff CPD and awareness raising on data protection (relative to role)</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Active data protection monitoring and auditing</li> <li>Effective information and data security policies in operation</li> <li>Regular data security monitoring/testing</li> <li>GDPR Action Plan</li> <li>Staff CPD</li> </ul>	VPC&A, HoICT
<b>3.9</b> <b>HRD</b>	Failure to meet Prevent and related obligations	5	3	15	<ul style="list-style-type: none"> <li>Prevent training</li> <li>Staff awareness and contingency planning</li> <li>Engagement/practice sharing with local agencies</li> </ul>	5	1	5	<ul style="list-style-type: none"> <li>Business Continuity Plan including scenario testing</li> <li>Information sharing with local agencies</li> </ul>	VPC&A, VPP&P

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<b>3</b>	<b>People and Performance (cont.)</b>									
<b>3.10 HRD</b>	College arrangements do not minimise risk associated with Modern Slavery	4	3	12	<ul style="list-style-type: none"> <li>Clear and compliant procurement arrangements and procedures</li> <li>Staff identity checking arrangements and use of PVG.</li> </ul>	4	1	4	<ul style="list-style-type: none"> <li>Annual procurement monitoring/reporting</li> <li>Regular employee engagement monitoring</li> <li>Open communication with staff</li> </ul>	VPC&A, VPP&P

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<b>4</b>	<b>Infrastructure</b>									

<b>4.1</b> <b>A&amp;R</b>	Disasters – eg Fire, MIS Failure, Failure of Emergency Procedures	5	4	20	<ul style="list-style-type: none"> <li>Sound systems of administration</li> <li>Clear fire and disaster recovery arrangements</li> <li>Staff CPD</li> </ul>	5	1	5	<ul style="list-style-type: none"> <li>Business Continuity Plan including scenario testing</li> </ul>	Principal & VPCS
<b>4.2</b> <b>F&amp;P</b>	Failure to achieve ambitions of Digital strategy; strategy and development is ineffective	4	3	12	<ul style="list-style-type: none"> <li>Planning, careful phasing of changes to processes and systems</li> <li>Effective management of ICT arrangements</li> <li>Clear investment plan</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Regular review/reporting on milestones, systems effectiveness etc</li> <li>Regular CPD</li> </ul>	VPC&A, HoICT
<b>4.3</b> <b>A&amp;R</b>	Breach of ICT/Cyber security	4	3	12	<ul style="list-style-type: none"> <li>Effective management of ICT arrangements</li> <li>Active ICT/data security monitoring and cyber security policy</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Staff CPD on cyber security issues</li> <li>Regular security monitoring/testing</li> <li>Cyber resilience plan</li> </ul>	VPC&A, HoICT
<b>4.4</b> <b>A&amp;R</b>	ICT infrastructure fails to support effective data security / data protection	5	3	15	<ul style="list-style-type: none"> <li>Effective infrastructure and systems design and implementation</li> <li>Effective management of ICT arrangements and GDPR compliance</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Active data protection monitoring and auditing</li> <li>Effective information and data security policies in operation</li> <li>Regular data security monitoring/testing</li> </ul>	VPC&A, HoICT

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# STRATEGIC RISK REGISTER COVID 19 SPECIFIC MITIGATIONS

2021 - 2022

As at March 2022

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	Risks	Impact	Likelihood	Score	Additional COVID 19 Mitigation Actions	Impact	Likelihood	Score	Additional COVID 19 Monitoring	Lead Responsibility
1	Strategic and Structural									
1.1 LT&Q	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"><li>Regular strategic analysis and assessment of need for change</li><li>Strong engagement with government and key partners – influencing national priorities</li><li>Clear prioritisation of activities</li><li>Focus on core business</li></ul>	4	3	12	<ul style="list-style-type: none"><li>Regular monitoring of recruitment, retention, ROA Outcomes and key strategic needs by SLT and reporting to Chairs</li><li>Amendment of strategic direction/ plans</li><li>Rolling curriculum, activity and priority review and implementation of new approaches/services where needed</li><li>Engagement with government and other partners</li></ul>	Principal & Chair
1.4 Board	Difficulties or over commitment arising within large scale/national College led initiatives or projects impact negatively on: <ul style="list-style-type: none"><li>Ability of the College to meet key regional strategies/objectives</li><li>Financial loss or unmanageable financial risk</li><li>Reputational loss</li></ul>	4	3	12	<ul style="list-style-type: none"><li>Clear prioritisation of activities</li><li>Effective project/activity management in place</li><li>Strong engagement with partners/funders</li><li>Clear governance structures</li><li>Project/initiative finances clearly understood and reviewed regularly</li><li>Project cessation, pausing or contingency planning in place</li></ul>	4	2	8	<ul style="list-style-type: none"><li>Regular project updates at Executive/Board level</li><li>Monitoring of project activities, plans and outcomes</li><li>Budget reporting and management</li></ul>	Principal, VPC&A

**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
	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	Chair	Chair of the Board of Management	4	Major	Probable
	VPCA	Vice Principal Curriculum & Attainment			5	Critical	Very Likely

Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS			TREATMENT		POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Additional COVID 19 Mitigation Actions	Impact	Likelihood	Score	Additional COVID 19 Monitoring	Lead Responsibility
<b>1</b>	<b>Strategic and Structural</b>									
<b>1.6 Board</b>	Post pandemic planning fails to meet the needs of the D&A Region and/or national priorities on economic and social recovery	4	3	12	<ul style="list-style-type: none"> <li>Regular strategic analysis and assessment of need for change</li> <li>Strong engagement with government and key partners – influencing national priorities</li> <li>Clear prioritisation of activities</li> <li>Focus on core business</li> <li>Revised economic and social recovery activities</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Regular monitoring of new/updated activities and outcomes</li> <li>Amendment of strategic direction/ plans</li> <li>Rolling curriculum, activity and priority review and implementation of new approaches/services where needed</li> <li>Engagement with government and other partners</li> <li>Employer and Community engagement</li> </ul>	Principal

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<b>Post Holders</b>	ELT	Executive Leadership Team	Prin	Principal	<b>Score</b>	<b>Impact</b>	<b>Likelihood</b>
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
<b>2</b>	<b>Financial</b>									
<b>2.2</b> <b>F&amp;P</b>	Failure to achieve institutional sustainability	5	4	20	<ul style="list-style-type: none"> <li>Protection of funding through dialogue with government, SFC and other funders</li> <li>Robust and effective budgetary control</li> <li>Where required, swift action to implement savings</li> <li>Increased focus on cash position</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Monthly monitoring of budgets</li> <li>Engagement with government and other partners</li> <li>Detailed monitoring of income optimisation and savings programmes</li> </ul>	VPCS
<b>2.4</b> <b>A&amp;R</b>	Financial Fraud	4	3	12	<ul style="list-style-type: none"> <li>Revised financial controls: segregation of duties and review of transactions.</li> <li>Review of impact of changes in ways of working, authorisation arrangements</li> <li>Whistleblowing arrangements</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Continuous review of financial controls and revised arrangements</li> </ul>	VPCS

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Post Holders	ELT	Executive Leadership Team	Prin	Principal	Score	Impact	Likelihood
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS			TREATMENT		POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>3</b>	<b>People and Performance</b>									
<b>3.1</b> <b>LT&amp;Q</b>	Failure to reach aspirational standards in learning, teaching and service delivery	4	3	12	<ul style="list-style-type: none"> <li>Clear input and engagement with revised quality arrangements and priority actions</li> <li>Rigorous CPD arrangements in place to support new ways of working</li> <li>Regular learner feedback and engagement arrangements</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Comprehensive monitoring of engagement of learners in learning (where possible)</li> <li>Engagement with revised quality arrangements</li> <li>Outcome monitoring</li> </ul>	VPC&A, VPP&P, DirC&A
<b>3.2</b> <b>LT&amp;Q</b>	Failure to achieve/maintain compliance arrangements, e.g. contracts; awarding bodies; audit.	4	3	12	<ul style="list-style-type: none"> <li>Engagement and communication strategy with compliance bodies</li> <li>Clear input and engagement with revised quality arrangements and priority actions</li> <li>Prioritisation of activities/outcomes</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Effective internal monitoring/review/verification arrangements</li> <li>Engagement with revised quality arrangements and contingency plans</li> <li>Outcome monitoring/recording</li> </ul>	VPP&P, VPC&A

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<b>Post Holders</b>	ELT	Executive Leadership Team	Prin	Principal	<b>Score</b>	<b>Impact</b>	<b>Likelihood</b>
	SLT	Senior Leadership Team	DirC&A	Directors of Curriculum & Attainment	1	Routine	Remote
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS			TREATMENT		POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>3</b>	<b>People and Performance (cont.)</b>									
<b>3.4</b> <b>HR&amp;D</b>	Failure to meet the aspirational standards in respect of the health, safety, wellbeing and development of staff and students	3	4	12	<ul style="list-style-type: none"> <li>• Clear and proactive approaches to supporting and promoting health, safety and wellbeing when WFH and/or on-site</li> <li>• Project 2020 developments and mitigations</li> <li>• Outbreak management plan</li> <li>• Enhanced awareness of challenges/support needs</li> <li>• Extensive CPD arrangements in place – Home Working Hub</li> <li>• Regular staff and learner feedback arrangements</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>• Regular employee engagement monitoring</li> <li>• Maintaining and reporting on physical distancing measures</li> <li>• Open communication with staff</li> <li>• Monitoring of formal and informal feedback – student and staff feedback</li> <li>• Regular union/management dialogue</li> </ul>	VPP&P, VPCS
<b>3.5</b> <b>Board</b>	Reputational Risk – Loss of reputation with key stakeholders  Impact and likelihood reduced given position within the pandemic	4	3	12	<ul style="list-style-type: none"> <li>• Marketing strategy</li> <li>• Reputation plan</li> <li>• Positive marketing approaches</li> <li>• Outbreak management communications plan</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>• Positive marketing plan</li> <li>• Regular stakeholder engagement</li> <li>• Social media engagement and monitoring arrangements</li> </ul>	Prin DirC&A

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<b>Post Holders</b>	ELT	Executive Leadership Team	Prin	Principal	<b>Score</b>	<b>Impact</b>	<b>Likelihood</b>
	SLT	Senior Leadership Team	DirC&A	Directors of Curriculum & Attainment	1	Routine	Remote
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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS			TREATMENT		POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>3</b>	<b>People and Performance (cont.)</b>									
<b>3.7</b> <b>HRD</b>	Industrial Relations Problems (including industrial action)	4	5	20	<ul style="list-style-type: none"> <li>Adherence to legislative and good practice requirements</li> <li>Positive Union relations and staff communication</li> <li>Effective management engagement and support</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Regular union/management dialogue</li> <li>Open communication with staff</li> <li>Effective management engagement and support</li> </ul>	VPP&P
<b>3.8</b> <b>A&amp;R</b>	Breach of data security / data protection	5	4	20	<ul style="list-style-type: none"> <li>Effective management of GDPR compliance</li> <li>Additional awareness raising of WFH risks</li> <li>Mandatory staff CPD and awareness raising on data protection (relative to role)</li> </ul>	4	2	8	<ul style="list-style-type: none"> <li>Active data protection awareness raising</li> <li>Effective information and data security policies in operation</li> <li>Regular data security monitoring/testing</li> <li>Staff CPD</li> </ul>	VPC&A, HoICT
<b>3.11</b> <b>HRD</b>	Significant or catastrophic Covid 19 outbreak/infection rate impacts on ability to deliver learning, teaching or other core services  Likelihood reduced given position within the pandemic	4	3	12	<ul style="list-style-type: none"> <li>Clear scenario and contingency planning</li> <li>COVID 19 H&amp;S mitigations in place, monitored and adapted where required</li> <li>All appropriate government guidance followed</li> </ul>	3	1	3	<ul style="list-style-type: none"> <li>Monitoring of COVID 19 cases and absences</li> <li>Outbreak management arrangements</li> <li>Amendment to support prioritised services</li> </ul>	Principal VPC&A

<b>Post Holders</b>	ELT	Executive Leadership Team	Prin	Principal	<b>Score</b>	<b>Impact</b>	<b>Likelihood</b>
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	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Lead Responsibility
<b>3</b>	<b>People and Performance (cont.)</b>									
<b>3.12 HRD</b>	Post pandemic ways of working and workforce planning fails to meet the needs of staff and College strategic/operational needs	4	3	12	<ul style="list-style-type: none"> <li>New ways of Working Workstream</li> <li>Updated and flexible Workforce planning</li> <li>Extensive engagement with unions / staff on future ways of working</li> <li>Monitoring and rapid action on staff turnover / recruitment</li> </ul>	3	2	6	<ul style="list-style-type: none"> <li>Regular monitoring and evaluation of new/updated ways of working, activities and outcomes</li> <li>Amendment of direction/ workforce plans</li> <li>Engagement with unions/staff</li> <li>Monitoring and rapid action on staff turnover / recruitment</li> </ul>	VPP&P VPC&A

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Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS				TREATMENT	POST MITIGATION EVALUATION				
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood	Score	Monitoring	Responsibility
4	Infrastructure									
4.3 A&R	Breach of ICT/Cyber security	4	3	12	<ul style="list-style-type: none"><li>Effective management of ICT arrangements</li><li>Active ICT/data security monitoring and cyber security policy</li><li>Additional awareness raising of WFH risks and COVID related ‘scams’</li></ul>	4	2	8	<ul style="list-style-type: none"><li>Staff awareness raising/CPD on cyber security issues</li><li>Regular security monitoring/testing</li><li>Cyber resilience plan</li></ul>	VPC&A, HoICT
4.5 LT&Q	ICT/Cyber failure significantly disrupts online learning, teaching or other core services	4	3	12	<ul style="list-style-type: none"><li>‘Cloud first’ strategy implementation for major services/systems</li><li>Clear and robust management of ICT systems</li></ul>	3	1	3	<ul style="list-style-type: none"><li>Systems monitoring</li><li>On-going cyber resilience and systems development</li></ul>	HoICT