

# BOARD OF MANAGEMENT

## Audit & Risk Committee

Tuesday 7 June 2022 at 5.00pm  
In Microsoft Teams

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### AGENDA

1. **WELCOME**
2. **APOLOGIES**
3. **DECLARATIONS OF INTEREST OR CONNECTION**      Paper A for information      ST
4. **ELECTION OF VICE CHAIR**      ST
5. **MINUTE OF THE PREVIOUS MEETING –**  
8 March 2022      Paper B for approval
6. **MATTERS ARISING**      Paper C for noting      HH
7. **INTERNAL AUDIT**
  - 7.1 Publicity & Communications      Paper D for approval      HL
  - 7.2 Data Protection      Paper E for approval      HL
  - 7.3 21/22 Progress Report      Paper F for noting      HL
  - 7.4 Follow Up Summary      Paper G for information      JC
8. **EXTERNAL AUDIT**
  - 8.1 Annual Audit Plan 2021/22      Paper H for approval      AS
  - 8.2 New External Auditor Appointment – Mazars      Verbal update      JC
9. **FRAUD REPORT – Theft eat@Kingsway**      Paper I for approval      JC
10. **STRATEGIC RISK & COVID REGISTERS**
  - 10.1 Risk Register Update      Paper J for approval      ST
  - 10.2 Strategic Risk Register
  - 10.3 COVID Risk Register
11. **DATA BREACH REPORTING**      Verbal update      JC
12. **COVID-19 UPDATE**      Verbal update      JC/ST
13. **DATE OF NEXT MEETING – Tuesday 20 September 2022, Kingsway Campus – ON SITE**

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**DECLARATION OF INTEREST  
OR CONNECTION**

**PAPER A**

# BOARD OF MANAGEMENT

## Interests and Connections Guidance

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### *Paper for information*

#### 1. Introduction

This paper summarises recent changes made within the model code of conduct for board members on public boards in Scotland in terms of the declaration of a 'connection' as an addition and clarification to the longstanding need to declare any interests.

This new designation was introduced within the most recent model code developed by the Standard Commission for Scotland and adopted by the D&A Board at its March 2022 meeting. As a result, these requirements apply to all current and future board members.

#### 2 Understanding and Declaring Connections

The Standards Commission for Scotland has provided [the following guidance](#) in terms of what may constitute a connection. This is noted as follows:

##### **Paragraph 5.1**

**133** In your work as a member, you will have connections with a great number of people and organisations. In the same way, your financial affairs, employment and property holdings - or those of individuals close to you or bodies you are involved with - will sometimes mean that you have a connection to a matter that your public body is considering, in some way.

**134** Such connections will not always amount to an interest that you are required to declare. However, you should always consider whether this is a possibility, in the context of your role as a member and in respect of any specific matter you are being asked to consider. You should always err on the side of caution, and if you are in any doubt you should consult your public body's Standards Officer.

##### **Paragraph 5.2**

**135** The Code cannot provide for every type of relationship that could result in a connection, as this will depend on the facts and circumstances; for example, how close you are to the individual in question and how often you see them. It should be noted, however, that certain relationships such as spouse, partner, cohabitee, close friend, parent or child are likely to result in a connection.

**136** It is impossible to list every type of connection you could possibly have with a matter involving or to be considered by your public body. However, some common examples would include:

- your public body considering some form of financial assistance or decision that could have a direct effect on an organisation you, your partner, or someone close to you works for;
- your membership of another body or organisation that is seeking to agree a contract with your public body;
- some form of personal connection with a person making an application, or a complaint, to public body.

**137** The Code does not restrict the ability of a public body to benefit from the knowledge and experience of its members. Having knowledge or experience of a matter that is to be considered by your public body is not necessarily a connection. For example, if your public body is considering tenders received for the provision of a new IT system, your knowledge and experience as an IT specialist would not be considered a connection.

In essence, a connection is outlined as the stage before a formal interest would need to be declared, but is something that other board members, or the public in general, may feel is important to have highlighted and recorded in advance of a discussion taking place or decisions being made.

As noted above, a connection may arise due to a close relationship or friendship with an individual, not just because of a financial or organisational link.

It is important to set the declaration of interests or connections within the context of what is being discussed, and what decisions are being made by board members. Given the high level and strategic role played by board members, it is anticipated that the need to declare connections is likely to be relatively minimal.

Recent examples of what may be considered a connection or interest include:

- A board members role as Chair of Gardyne Theatre Limited.

This would become an interest if there was a specific item or element of board discussion and decision making that had a substantive impact on the organisation or operation of GTL

- A board members employment with Angus Council where approval was being sought for a lease agreement between the College and the Council.

This would become an interest if the board member had direct involvement in the lease arrangements, pricing or negotiation as part of their Council role.

- A board member who has a partner/spouse that works for the College.

This would become an interest if there was a specific item or element of board discussion and decision making that had a substantive impact on the partner/spouse's work or employment

- It is also noted that a connection will not exist in a situation where a board member has been nominated or appointed into a role by the board of management (for example as the board trustee on the D&A Foundation).

Based on a review of declarations of interest made over recent years, it is noted that most (if not all) of these would fall into the connections, rather than interest, category. This is summarised in the guidance as follows.

**146** The **objective test** outlined in paragraph 5.5 of the Code assumes that a member of the public has knowledge of the relevant facts. The question you need to consider is whether a member of the public, with this knowledge, would reasonably regard the connection as so significant that it would be likely to prejudice your discussion or decision-making in your role as a member. If the answer is yes, the connection is an interest which you should declare.

The agenda for each meeting has been updated to incorporate the need to declare both interests and connections at the start of each meeting and board members should declare either for recording under this item.

### **3 Declarations of Interest**

Alongside the creation of the connections category for declarations, the Standards Commission has also strengthened guidance in respect of declarations of interest.

As a result, it is expected that any board member that has an interest in a matter being discussed or decided upon would fully leave the meeting for this item. This is summarised as noted below and is a departure from past board practice where the member would remain in attendance but not take part in the discussion/decision making.

**153** If you decide that you should declare an interest, you should do so at the earliest opportunity. If you only realise a declaration is necessary when the discussion in respect of a matter is underway, you may wish to consider whether you should provide a brief explanation as to why you had not realised you had an interest at the outset of the meeting.

**154** Thereafter, when the item is being considered, you should leave the room. It is not sufficient for you to retire to the back of the room or the public gallery. If the meeting is being held online, you should retire to a separate breakout room or leave and re-join after the discussion on the matter has concluded. It is not sufficient for you to turn off your camera and / or microphone for the duration of the matter.

**155** You should not give anyone reason to doubt that you are no longer in any position to influence the outcome of deliberations on the relevant item either directly or indirectly. This means that you should refrain from contacting your member colleagues remotely (for example by email or text) while they are considering the item.

As noted above, it is anticipated that the need to declare an interest is likely to be limited.

## **4 Information/Guidance**

If any member of the board is unsure of the need to declare a connection or an interest, information and guidance on the appropriate approach can be sought from the Secretary to the Board.

As a new provision, examples of what does or doesn't constitute a connection are not readily available, but the Standards Commission will update guidance as issues are considered and decisions made.

## **5 Link to Strategic Risk Register**

Information in this report is intended to provide Board members with reassurance that actions and activities are being progressed and addressed that support the mitigation of the following risk within the Strategic Risk Register.

- 3.2 Failure to achieve/maintain compliance arrangements, e.g., contracts; awarding bodies; audit.

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

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**MINUTE OF PREVIOUS MEETING –  
8 March 2022**

**PAPER B**

# BOARD OF MANAGEMENT



## Audit & Risk Committee

Tuesday 8 March 2022 at 5.00pm  
In Microsoft Teams

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Minute of the Audit & Risk Committee meeting held on Tuesday 8 March 2022 at 5.00pm  
via MS Teams

**PRESENT:** G Robertson (Chair Audit)  
H Honeyman  
M Thomson

M Williamson  
K Keay  
S Middleton

**IN ATTENDANCE:** J Carnegie (Vice Principal)  
S Taylor (Vice Principal)  
A Kerr (Audit Scotland)

T D'All (Principal's/Board Chair PA)  
D Archibald (Henderson Loggie)

### 1. WELCOME

G Robertson welcomed members of the Audit Committee.

### 2. APOLOGIES

There were no apologies

### 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 THE PREVIOUS MEETING –

The minutes of the Audit and Risk Committee meeting held on 7 December 2021 was approved as an accurate record.

### 5. MATTERS ARISING

Matters arising from previous meeting were closed.

### 6. INTERNAL AUDIT

#### 6.1 Student Invoicing & Debt Management

D Archibald noted the Student Invoicing and Debt Management report highlighting the audit scope and noting that several areas of strength were recorded. The overall audit grade was satisfactory with 3 “minor” areas of actions.

J Carnegie noted that the College was investigating the potential for systems to support greater sharing of debt and payment information between functions. This could potentially be a major development and work was being led by the Head of ICT.



H Honeyman asked about the complexity of this, and the potential need for a cost-benefit analysis to be undertaken. J Carnegie noted that this was being considered, hence the decision to undertake a review, rather than agree to make the change identified. This approach was welcomed.

D Archibald noted the recommendation in the report reflects what is already happening in some other colleges and universities. A move in the direction to allow students to access all information including fees and having payments online and readily available.

J Carnegie said the College was looking at a possible project with two other colleges to look at other systems/ options available.

The report was approved.

## **6.2 Cyber Security**

D Archibald noted the Cyber Security Report highlighting that it provided another layer of assurance around cyber security matters.

D Archibald summarised the audit scope and approach adopted, noting reference to the key elements of several cyber security frameworks that were drawn from the National Institute of Standards and Technology (NIST) approach that underpinned the audit approach adopted.

D Archibald noted the feedback provided by D&A College (around the cyber incident) to national groups was helpful to other bodies across Scotland to allow them to shape their processes and recover from attacks.

D Archibald noted that a broad range of strengths were identified within the report plus one minor recommendation in respect of cloud-based services.

J Carnegie noted that the College had successfully obtained its recertification for Cyber Essentials Plus in December 2021, demonstrating that recognised security management good practice was being applied.

The positive feedback was noted, and the report was approved.

## **6.3 21/22 Progress Report**

D Archibald confirmed that delivery of the audit plan was on schedule, with no areas of concern. The report was noted.

## **6.4 Follow Up Summary**

J Carnegie confirmed the College was continuing to make good progress in terms of the close out of audit recommendations.

J Carnegie noted the delayed action in respect of the roll out of the digital self-assessment tool. Discussion took place around this and the changes that had arisen in approaches to digital working and College systems as a result of the cyber-attack and COVID-19 since the original action had been raised.

Committee members confirmed that they were happy for the action noted to be closed in terms of follow-up reporting and that the updated practice in respect of Digital Capability monitoring be picked up through the work of the Human Resource and Development Committee. **S Taylor to progress.**

It was noted that Henderson Loggie would pick up on this change and action taken as part of their follow-up review activities. The report was approved.

## **7. EXTERNAL AUDIT**

A Kerr noted that Audit Scotland were starting to plan audit arrangements for 2021/2022 and an initial audit assessment and planning meeting was scheduled with J Carnegie and B Ferguson to confirm arrangement and timetable for the Audit. The Annual Audit Plan would be issued to the Audit & Risk Committee at its May 2022 meeting.

A Kerr highlighted this was Audit Scotland's final year as external auditors for D&A College and the College will be advised of their new Auditors in due course.

## **8. STRATEGIC & COVID RISK REGISTERS**

S Taylor summarised his report and the changes proposed in respect of the Strategic and COVID Risk Registers.

S Taylor noted that despite the proposed change in terms of Brexit risks, arrangements would remain under review in respect of the possible risks around availability and pricing on some materials.

S Taylor noted the College (and sector) was still awaiting a decision around the requested flexibilities from SFC and was lobbying SFC on the urgent need for clarity. It was noted that arrangements may be clearer when the announcements in respect of indicative funding were made later in March 2022.

S Taylor highlighted the inclusion of the new risk around the Climate Emergency Action Plan and Net Zero targets.

S Taylor noted that some discussions had been held around the point at which a separate COVID risk register would no longer be needed. This would remain under review and any change would be picked up through discussion with the Committee. H Honeyman noted that when COVID was given the endemic stage status (rather than pandemic) this may be the signal for a change of this type.

Potential risks arising from the Russian invasion of Ukraine were noted and J Carnegie summarised potential issues raised through a meeting with colleges, universities, and J Hepburn. It was noted that (other than increasing fuel and other costs) the risks impacting on the College were unlikely to be significant, but that this would be kept under review and a temporary risk developed if needed.

The updated Risk Registers were approved, and G Robertson noted the Risk Registers were in good shape.

## **9. COVID 19 UPDATE**

S Taylor updated the Committee on arrangements in place to support the transition from the current COVID restrictions / mitigations. It was noted that these were based around the new Scottish Government strategy.

Significant mitigations such as face coverings and 1 metre distancing would no longer be required from 21 March 2022, with discussion with managers and unions favouring a planned transition period around these changes through to the April break.

The Estates and ICT teams would be undertaking work to return the campus to a more normal set up and after 18 April it was expected that more students and staff would return to campus.

The return to on campus activity would be planned and staged around what was best for the student group / curriculum / service involved, and S Taylor noted that there was no 'one size fits all' approach' as it was important that changes were made for the right reasons and to meet learner and staff needs. It was noted that this transition would take place over the period through to summer 2022 and learning from this return would inform the New Ways of Working project.

M Williamson stated that the approach adopted, and work undertaken by the College, was impressive and noted that it was positive to hear that this was focused on the needs of students and staff, with a flexible approach to the transition.

The update was welcomed.

#### **10. AOCB**

G Robertson noted that this would be his final Audit & Risk meeting (as he would be moving back to the Finance & Property Committee) and stated that he had enjoyed his time as Chair and thanked everyone for their support. He felt that the progress in allocating the Risk profile to the policy committees had been particularly beneficial for the College. Nominations for this replacement are underway.

M Williamson thanked G Robertson for his input as Chair. This was echoed by other Committee members.

#### **11. DATE OF NEXT MEETING - Tuesday 7 June 2022.**

#### **Action Point Summary**

<b>Action</b>	<b>Responsibility</b>	<b>Date</b>
Digital capability assessment outcomes to be confirmed with the HR&D Committee	S Taylor	November 2022

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**MATTERS ARISING**

**PAPER C**

**BOARD OF MANAGEMENT**  
**Audit & Risk Committee**  
**Tuesday 7 June 2022**



**Matters Arising**

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***Paper for information***

The following actions were noted from the Tuesday 8 March 2022 Audit & Risk Committee meeting.

<b>Agenda Item No</b>	<b>Action</b>	<b>Current status</b>	<b>Open / Closed</b>
6.4	Digital capability assessment outcomes to be confirmed with the HR&D Committee	This item has been transferred to the matters arising for HR&D meetings with future update on progress to be provided at HR&D.	Closed

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

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**INTERNAL AUDIT**

**Publicity & Communications**

**PAPER D**

# Dundee and Angus College

## Publicity and Communications

Internal Audit report No: 2022/06

Draft issued: 26 May 2022

Final issued: 27 May 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
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### 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 number 3.5 – Reputational Risk – Loss of reputation with key stakeholders (risk rating: minor – Impact and likelihood reduced given position within the pandemic)

### Background

As part of the Internal Audit programme at the College for 2021/22 we carried out a review of the College's controls over Publicity and Communications. 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 importance of effective public relations, social media process, external and internal communication is recognised by the College. The Marketing the Future project has been undertaken by the People and Organisational Development department, in cooperation with Marketing team, addressing the Board and Senior Leadership Team level expectations in the area of Publicity and Communications; identifying operational issues and methods of their management (including the team structure, skill gaps to be filled, cultural barriers to improvement of communication processes, and suggesting the College's strategic approach to future improvements). Through the Project, the team developed a vision and values to frame their aspirations for the team of the future.

### 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. Policies, procedures and systems in place assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation	Good	0	0	0
2. Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services	Satisfactory	0	0	2
Overall Level of Assurance	Good	0	0	2
		System meets control objectives.		

### Audit Approach

The senior managers who oversee marketing and communications activity within the College, and a sample of other College managers and staff, were interviewed to determine current working practices.

The College's internal and external communication strategies, policies and procedures were reviewed, and their content benchmarked against good practice, identifying any areas requiring improvement.

The results of recent staff surveys, which are relevant to internal communication, were reviewed to ensure that issues raised are being addressed, where appropriate.

### Summary of Main Findings

#### *Strengths*

- There are operational processes and procedures in place at the College covering public relations and external communications;
- A draft Marketing / External Communications Strategy has been developed and we received assurances that work is progressing towards formalisation;
- The Marketing the Future project is being undertaken at the College in order to strengthen the pro-active and reactive communication processes, improve the quality of communication and promote positive culture values across the organisation;
- Procedures and systems are being developed, assisting and encouraging internal and external communications within the College.

#### *Opportunities for enhancement*

- The Internal Communication Policy is out of date, produced in April 2017. Management are aware of the need to review and update the Policy to reflect recent developments in communication methodologies;
- Our discussions with managers highlighted the need for bespoke communication training to be undertaken, including targeted training around contemporary digital communication methodologies.

### 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: Policies, procedures and systems in place assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation**

From discussion with management we confirmed that the Publicity and Communication procedures are currently being developed. Prior to COVID-19 pandemic, the College had a Press Officer in post and guidance was in place around engagement with the press and the dissemination of information in the public domain. Following the cyber-attack against the College (31 January 2020), which significantly affected the information and communications processes, the Press Release Guidance has been reviewed. This Guidance covers step-by-step rules on both pro-active and reactive communication with media outlets, including preparation, content and tone, distributing the story, acknowledgement of enquiries, approaching relevant persons, and sharing of the coverage with those who are involved.

The College also utilises the services of an outsourced PR consultant in respect of external communications, seeking support where there is a need to provide information to media outlets. The College has recently appointed a Marketing Manager with the remit *"to lead, promote and embed an extensive range of marketing, communications and promotional services that create a positive and high quality communications culture and support the achievement of D&A strategic objectives in activities recruitment, income generation and the enhancement of the College's local, national and international profile"*.

In October 2020, the People and Organisational Development Department initiated the 'Marketing the Future' project, in cooperation with the Marketing team. The project was divided into four streams:

- Reviewing Internal and External Communications Processes.
- Researching the Factors Affecting Internal and External Communications.
- Proposing the Vision for the Marketing Team of the Future.
- Recommending the future Structure and Approach to Internal and External Communications.

A detailed project outcomes report was published in April 2021 for consideration and agreement by the Senior Leadership Team and the report was discussed at the Human Resources and Development Committee. The recommendations from this report are being progressed by management.

We confirmed that a Social Media Strategy (2022) is in place, acting as a guide to ensure that the College's social media presence is reflective of its goals and ethos. The College is aiming to be *"more personable and less faceless with dynamic content and relatable storytelling"*, while promoting the College brand and improving the student experience.

We interviewed the Senior Marketing Officer, Marketing Manager, Director of Curriculum, Head of ICT services and the Quality Manager, and confirmed that senior management were aware of the College's policies and procedures in respect of Publicity and Communications. External communication processes included induction for support staff, covering effectiveness of communications. The FreshDesk customer service software is in use, with the guidance on responding to tickets raised via the system. From our discussions we confirmed that the College has adopted good working practices. However, there is a need for further formalisation of the overarching communication strategy, policy, monitoring and reporting processes.

## Publicity and Communications

### **Objective 2: Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services**

From our discussions with managers we established that The College has 4 Sectors and 19 academic departments located in 3 campuses.

#### **Policy**

Internal communications are regulated by the Internal Communications Policy that was introduced in April 2017. We reviewed the Policy and confirmed that it was fit for purpose, however, required a review in the context of the overall development of internal communications process since MS Teams and other technical means have been wider used in internal communications due to the need of remoted communication at the time of Covid19 restrictions and afterwards. Other related policies are in place supporting the digital communication process, e.g. ICT Use Policy, Data protection, Information Security and Cryptography Policy. We discussed digital communications with management and confirmed that there is a Digital strategy in place, published on the College's website and available to all users.

#### **Feedback and surveys**

The Complaints policy and Complaints Handling process are published on the College's website. Managers with responsibility for complaint investigation have received a training session with the presentation "Complaint Handling – Good Practice".

The staff and learner survey processes are in place. We reviewed the Learner Survey and Feedback Process and confirmed that it is up-to-date and effectively arranged. It applies to survey activities related to students, former students, commercial clients and participating employers, i.e. covering both internal and external communication processes. The Self-Evaluation Arrangements had been developed, including specific guidelines on Course Team meetings, assisting in the operation of the College's curriculum and building the basis for learning, teaching and quality enhancement across the College.

The learner surveys are undertaken each academic year at Spring and Autumn. The reports are published on the College's website / Survey outcome dashboard.

We reviewed the staff surveys undertaken by the College: Covid19 Working from home (May 2020) and Pulse Survey in respect of Covid19 (October 2020) and confirmed that the results were appropriately summarised and considered by management at the Senior Leadership Team level.

#### **Monitoring and governance arrangements**

Internal communication updates are provided via the Human Resources and Development (HR & D) Committee. We have reviewed a sample of HR & D Committee papers and confirmed that risk management in respect of communications, publications on the College's staff portal and internal communication updates were presented and discussed. Minutes of the HR & D Committee are presented to the full Board.

We confirmed that Communication is a standing agenda item at Senior Leadership meetings of the College and that Communication forms an integral part of the principal's update to the Board. From the interviews with managers we received suggestions around the need for strengthening the training arrangements on digital communication. This is addressed in **R2** below.

We have also confirmed that ICT systems are in place to enable effective internal communication, e.g Staff Portal and MS Teams.

## Publicity and Communications

### Objective 2: Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services (Continued)

Observation	Risk	Recommendation	Management Response
We observed that the Internal Communication Policy was out of date ( last updated April 2017). Management are aware of the need to review and update the Policy to reflect recent developments in communication methodologies	In the absence of an up-to-date Internal Communication policy, which adequately covers the recent developments in remote communication, e.g. via MS Teams and other software usage, there is a risk that staff will not be aware of the current processes, leading to ineffective communication	<b>R1</b> The Internal Communication Policy should be reviewed to ensure that it adequately reflects the most recent developments in the communication processes within the College.	<p>The policy will be reviewed by senior management and agreed through normal policy update processes. The updated version will be available to staff and in effect for the beginning of next academic session.</p> <p><b>To be actioned by:</b> Abi Mawhirt, Head of People and Organisational Development</p> <p><b>No later than:</b> 30 September 2022</p>
			<div>Grade</div> <div>3</div>

## Publicity and Communications

### Objective 2: Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services (Continued)

Observation	Risk	Recommendation	Management Response	
Our discussions with managers highlighted a perceived need to undertake targeted training on digital communication, as part of planned training on public relations and communications within the College	If managers and staff are not fully aware of the recent developments in digital communication, as set out within the College's Digital Strategy, there is an increased risk of ineffective communication, potentially leading to delays in incorrect or delayed management decisions and reputational loss to the College.	<b>R2</b> We recommend that consideration should be given to the development of a bespoke training programme on communication, including contemporary digital communication methodologies, and this training should be made available to management and staff at all levels across the College.	<p>The Marketing senior managers will scope the requirements for training staff at management and frontline level, making recommendations to the Senior Leadership Team on the content and method of training. Once agreed, training will be developed and rolled out within the next academic year.</p> <p><b>To be actioned by:</b> Abi Mawhirt, Head of People and Organisational Development</p> <p><b>No later than:</b> 31 July 2023</p>	
			Grade	3

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**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**INTERNAL AUDIT**

**Data Protection**

**PAPER E**

# Dundee and Angus College

## Data Protection

Internal Audit report No: 2022/05

Draft issued: 24 May 2022

Final issued: 27 May 2022



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Section 2	<b>Main Findings</b>	4 - 8

## 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.
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### Risk Assessment

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

- 3.8 – breach of data security / data protection (risk rating: low)
- 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 organisation's data protection arrangements. Our Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Principal and the Audit & Risk Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The Data Protection Act 2018 (DPA) sets out the framework for data protection law in the UK. It updated and replaced the Data Protection Act 1998 and came into effect on 25 May 2018. It was amended on 1 January 2021 by regulations under the European Union (Withdrawal) Act 2018, to reflect the UK's status outside the EU. It sits alongside and supplements the UK GDPR.



### Scope, Objectives and Overall Findings

The audit included a review of the College's implementation of the Data Protection Act 2018, including the UK GDPR, to ensure that processes and procedures are in place to allow compliance with this.

The table below notes the objectives for this review and records the results:

Objective	Findings			
To obtain reasonable assurance that:		1	2	3
		No. of Agreed Actions		
1. Appropriate action has been taken by the College to comply with the Data Protection Act 2018, including the UK GDPR.	Good	-	-	-
2. Adequate procedures are in place for the ongoing monitoring of compliance with data protection legislation.	Good	-	-	3
Overall Level of Assurance	Good	-	-	3
		System meets control objectives.		

### Audit Approach

Through discussion with the Data Protection Officer and Head of ICT we established the action taken to date by the College, and any further action planned, to implement the Data Protection Act 2018, including the requirements of the UK GDPR. The Information Commissioner's Office guidance was used as the basis for this discussion, and any additional action required has been highlighted.



### Summary of Main Findings

#### *Strengths*

- The College has established a robust data protection compliance framework, which includes a mandatory programme of training for all staff supported by a suite of policies, procedures, guidance, privacy notices, information asset register, data breach and Subject Access Request reporting monitoring arrangements; and mechanisms for identifying and assessing data protection risks.
- A Data Protection Officer (DPO) has been appointed.

#### *Opportunities for Improvement*

Overall, we identified that in general the College has good data protection procedures in place, although we did identify several opportunities for enhancing the existing arrangements. These include:

- whilst the DPO consults closely with other departments on data protection matters, there are no formal governance structures in place which support the DPO in achieving the College's data protection objectives and maintaining compliance with legislation. We have recommended that a data privacy network is established to support the Data Protection Officer, comprising data protection leads within key departments who would assume responsibility for communicating training to team members and assisting the DPO with data breaches, subject access requests, supporting the DPO with the maintenance of the Record of Processing Activities (RoPA) and compliance monitoring;
- Although data protection issues are reported to the Executive Management Team as they arise, we noted that there was scope for formalising data protection compliance reporting such as through an annual DPO report to the Audit & Risk Committee. The report should include relevant data protection progress updates, as well as summaries of key compliance metrics relating to data breaches, subject access requests and staff training; and
- One aspect of the DPO's role is to ensure that systems are in place to allow ongoing monitoring of data protection compliance. However, at the time of our review, formal procedural guidance had yet to be developed which outlined the College's existing compliance monitoring practices including the form, frequency and method of compliance monitoring and reporting of results.

### Acknowledgment

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



# Main Findings

### Objective 1: Appropriate action has been taken by the College to comply with the Data Protection Act 2018, including the UK GDPR.

Our audit included a review of the specific arrangements in place within the College to obtain reasonable assurance that robust procedures have been established, and are operating, to ensure compliance with data protection legislation. We reviewed key policies and procedures, and we also met with the Data Protection Officer (DPO) and Head of ICT to obtain an understanding of the College's compliance environment. We then reviewed the processes and controls established for identifying, processing, and securing personal data.

The College has developed a data protection framework which incorporates data protection and information security training; records management, including access and retention; ICT security; risk identification and assessment; data sharing; governance; and compliance monitoring.

Based on our review we are, overall, satisfied that the College has good data protection policies and procedures in place and several areas of good practice were identified, including:

- The College has developed a baseline record of its processing activities (RoPA) which covers the key requirements of the GDPR / DPA, such as identifying where personal data has been collected from; the points within the organisation where personal data resides; data retention; data security classification; and data transfers with third parties. The findings documented on the RoPA have informed the development of the College's data protection related policies, procedures, privacy notices and data protection training and also the guidance made available to staff.
- Online e-learning data protection and information security training modules are available to all staff which form part of the suite of mandatory induction training for all new staff. Staff are required to complete the package of induction training within three months of their employment start date. Review of compliance statistics noted 83% of staff have completed the mandatory training since August 2020. Refresher training is undertaken every two years and at the time of our audit 21% of staff required to re-take the training in the current year had done so. This figure is impacted by new staff members who have not yet completed their induction training and also by staff absences. The College demonstrated commitment to improving the compliance rate.
- Documented procedures for handling subject access requests, data breaches and data protection impact assessments.
- Guidance has been produced for staff which includes the College's policies and procedures around the use, management, security, confidentiality, and disclosure of information.



### **Objective 1: Appropriate action has been taken by the College to comply with the Data Protection Act 2018, including the UK GDPR (continued).**

- A Data Protection Officer has been appointed who has an active role in developing policies and procedures, maintaining relevant registers and records which demonstrate compliance with data protection legislation and in training and communication of data protection issues to staff and students. We noted that there are opportunities for the DPO to be supported by a network of data protection champions through development of a privacy network (see **R1** under objective 2 below) which would assist in providing oversight of data protection matters, including compliance arrangements, and cascading training and relevant data protection updates to their teams.
- Data Protection Impact Assessments (DPIAs) have been undertaken as part of the implementation of new systems and technology to ensure that data protection risks are identified and mitigated.
- All subject access requests (SARs) are made through a dedicated mailbox which the DPO has access to. We noted that SARs are managed directly by the DPO, including data gathering, reviewing, and redacting the data and responding to the data subject.
- A Data Protection Policy which reflects Information Commissioner's Office (ICO) guidance.
- A suite of Privacy Notices which reflect the range of data protection engagements with staff, students and stakeholders and reflects ICO guidance.
- Regular reporting of data protection issues as they arise to the Executive Management Team and the Audit & Risk Committee.

As part of our audit, we completed the ICO's Accountability Framework based on our review of the College's data protection arrangements, including a review of evidence noted in this report. Our assessment confirmed that the College is meeting the ICO's expectations in almost all areas, again noting that there are opportunities for further improvements (as noted under objective 2) including developing governance and support structures within the College, producing an annual Data Protection Officer's report and developing data protection compliance monitoring procedures and internal audit plans which provide ongoing assurance that the College's data protection arrangements are operating effectively.

Based on our review we are, overall, satisfied that the College has sound data protection policies and procedures in place.



### Objective 2: Adequate procedures are in place for the ongoing monitoring of compliance with data protection legislation (continued).

The DPO plays a key role in the oversight and application of the College's data protection procedures. The DPO meets regularly with the Head of ICT and other senior staff to discuss relevant issues and challenges. One aspect of the DPO's role is to ensure that the College has systems and procedures in place for ongoing application and monitoring of data protection compliance, although the DPO is not personally responsible for ensuring that those systems are being followed in practice. Where required, data protection issues, including any significant instances of non-compliance with procedures or legislation, would be reported to the Executive Management Team, and the Board via the Audit & Risk Committee, with any improvement actions also communicated to staff.

We noted that the DPO has a key role in the College's data protection compliance arrangements and is actively involved in the development of policies, procedures, training and maintaining records which demonstrate how the College is complying with all significant aspects of the legislation. We also noted that there are opportunities for the College to improve the compliance monitoring and reporting arrangements, which are noted below.

Observation	Risk	Recommendation	Management Response
<p>The UK GDPR clearly provides that an organisation must appoint a single DPO to carry out their tasks, but this does not prevent it appointing other data protection specialists as part of a team to help support the DPO.</p> <p>Each organisation should determine the best way to set up the DPO function and whether this necessitates a data protection team. However, there must be an individual designated as the DPO for the purposes of the UK GDPR.</p> <p>Where a team is established, the roles and responsibilities of the team, and its members, should be clearly set out and how it relates to the DPO.</p> <p>We noted that whilst the DPO consults closely with other departments on data protection matters, there are no formal governance structures in place which support the DPO in achieving the College's data protection objectives and maintaining compliance with legislation.</p>	<p>There is no organisational structure in place for managing data protection and information governance, and therefore does not provide strong leadership and oversight, clear reporting lines and responsibilities, and effective information flows.</p>	<p><b>R1</b> Consider establishing a data privacy network to support the Data Protection Officer, comprising data protection leads within key departments who would be responsible for communicating training to team members and for assisting the DPO with data breaches, subject access requests, supporting the DPO with the maintenance of the Record of Processing Activities (RoPA) and compliance monitoring.</p>	<p>We will look to establish this privacy network during session 2022/23. The intention would be to include identified leads in all key departments with a process for best practice to be communicated elsewhere in the organisation.</p> <p><b>To be actioned by:</b> Head of ICT</p> <p><b>No later than:</b> 30 September 2022</p>
			<p><b>Grade</b></p> <p><b>3</b></p>

### Objective 2: Adequate procedures are in place for the ongoing monitoring of compliance with data protection legislation (continued).

Observation	Risk	Recommendation	Management Response	
<p>Although data protection issues are reported to the EMT as they arise high level data protection metrics are not formally reported to the EMT which provide an update on the College's performance in complying with its obligations under the data protection legislation. Data protection compliance metrics reported on should include the number of SARs and other types of requests made under the legislation, the number of data security incidents reported, and the number of requests made by law enforcement agencies. Our review confirmed that these metrics are collated and monitored by the DPO and were readily available at the time of our audit. For example, SARs are recorded and monitored by the DPO and detailed metrics in relation to completing SARs within the one-month statutory timescales are monitored by the DPO. There is scope for the reporting of metrics to be expanded to include details of SAR responses being completed within statutory timescales, and details of data breaches / security incidents which were reported to the ICO or not. This has been recognised by the College and it was agreed with the DPO that in future a summary of key data protection activities, will be reported to the Audit &amp; Risk Committee by way of an annual DPO report. The first annual DPO report is expected to be published later in 2022 after the end of the 2021/22 academic year.</p>	<p>Assurance on compliance with data protection legislation is not effectively communicated to the Board.</p>	<p><b>R2</b> An annual Data Protection Compliance report should be developed and formally reported to the Audit &amp; Risk Committee. The report should include relevant data protection progress updates, as well as summarising key compliance metrics relating to data breaches, subject access requests and staff training.</p>	<p>Report to be created annually starting with the Audit and Risk Committee meeting in September 2022</p> <p><b>To be actioned by: DPO</b></p> <p><b>No later than: 30 September 2022</b></p>	
			Grade	3

### Objective 2: Adequate procedures are in place for the ongoing monitoring of compliance with data protection legislation (continued).

Observation	Risk	Recommendation	Management Response
<p>Overall, the College continues to implement the requirements of data protection legislation, and the DPO meets regularly with key staff, to discuss relevant issues and challenges. One aspect of the DPO's role is to ensure that systems are in place for ongoing monitoring of data protection compliance. However, at the time of our review, formal procedural guidance had yet to be developed which outlined the College's existing compliance monitoring practices including the form, frequency and method of compliance monitoring and reporting of results. This should cover:</p> <ul style="list-style-type: none"> <li>• internal audit procedures, gap analysis and treatment plan exercises;</li> <li>• monitoring of reporting of data breaches and security incidents and implementation of any learning actions from the resulting reviews of the causes;</li> <li>• ongoing monitoring, at various levels, of completion of the online data protection training module;</li> <li>• ensuring that subject access requests are responded to within statutory timescales; and</li> <li>• Annual Report to the Board and management by the DPO (see <b>R2</b>).</li> </ul>	<p>Without robust and effective procedures for monitoring and testing compliance with the College's data protection policies, there is an increased risk of insecure data handling practices and potential data breaches not being detected in a timely manner. Fines, or other measures, may be imposed by the ICO if it is found that data breaches could have been prevented if adequate monitoring procedures had been in place.</p>	<p><b>R3</b> A data protection compliance monitoring procedure and audit plan should be developed, which reflects and builds upon existing practices, and which identifies the form, frequency and method of compliance monitoring and describes how results should be reported. The procedures for compliance monitoring should outline the roles and responsibilities of the members of the Data Privacy Network (see <b>R1</b>) in monitoring compliance within their respective areas of the College.</p>	<p>This is an agreed key deliverable that will greatly improve the College's data protection posture.</p> <p>The DPO will lead this action supported by the ICT Systems team and Head of ICT.</p> <p><b>To be actioned by: DPO</b></p> <p><b>No later than: 31 December 2022</b></p>
			<p><b>Grade</b></p> <p><b>3</b></p>

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**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**INTERNAL AUDIT**

**21/22 Progress Report**

**PAPER F**

# Dundee & Angus College

## Internal Audit Progress Report

Audit Committee - 7 June 2022

Issued: 27 May 2022



# Internal Audit Progress Report

## June 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	Draft: 26/05/22 Final: 27/05/22	2022/06	<b>Good</b>	07/06/22	
<b>Data Protection</b>	May 2022	Draft: 24/05/22 Final: 27/05/22	2022/05	<b>Good</b>	07/06/22	
<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 7 June 2022**

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**INTERNAL AUDIT**

**Follow Up Summary**

**PAPER G**

# BOARD OF MANAGEMENT



## Audit & Risk Committee

Tuesday 7 June 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.

#### 3. Background

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

		Number of Actions Outstanding (& Priority Grades)		
Audit Area	Report Grades	1	2	3
Cyber Security	Satisfactory	-	-	1
Student Invoicing and Debt Management	Satisfactory	-	-	3
IT Network Arrangement / IT Strategy	Satisfactory	-	-	1
Student Activity Data	Satisfactory	-	-	2
Total		-	-	7

	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
	Transferred

Of the 7 outstanding actions, since the last Audit & Risk Committee, the following progress has been made:

- 1 has transferred (as approved by the Committee in March 2022)
- 3 are Complete
- 3 are On Target to complete

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.

##### Food Poverty & Healthy Eating

The provision of health, value for money options continue in the catering outlets. The student kitchens and larder continue to be well used and are appreciated by students and staff. Student Services continue to support students who need access to foodbanks and hardship funding.

The current Consultation on Savings and Change Proposals exercise does impact on the student catering provision due to the forecast levels of subsidy required being financially unsustainable.

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

There have been no further workshops on the delivery of the revised Fraud, Bribery and Corruption policy. Specific on-campus workshops will be delivered to all catering outlet staff at the start of 2022/23 in response to the recent fraud (agenda item no: 9)

The in-person/remote learning has been 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>Transferred</u> to HR&D committee as agreed at March Committee
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>Complete</u> Data Management have created ongoing monitoring/tracking reports to identify this type of anomaly and liaise with appropriate curriculum teams.

<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	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>Complete</u> Monthly engagement / participation checks are being carried out for these modes of delivery and relevant action taken for non-engaged students.
2022/03	R1 - Cyber Security	3	Satisfactory	Establish mandatory requirements for relevant suppliers to provide evidence of cyber security recertifications when these become due.	Head of ICT	March 2022	<u>Complete</u> Cloud onboarding process has been updated to include an annual requirement to seek copies of updated certificates.
2022/04	R1 - Student Invoicing and Debt Management	3	Satisfactory	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	Head of Finance and Head of ICT	July 2022	<u>On Track</u> The data cleanse has been completed. Work has commenced to display fee balance in MyD&A

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at February 2022)
				future plans for system development			
2022/04	R2 – Student Invoicing and Debt Management	3	Satisfactory	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.	Head of ICT (supported by Kick, Finance Team)	July 2022	<u>On Target</u> A report will be produced to make the student debt data available to the Administration team.
2022/04	R3 – Student Invoicing and Debt Management	3	Satisfactory	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.	Head of Finance	August 2022	<u>On Target</u> Exercise is now underway within Finance and plan remains to update documentation before the beginning of 2022/23 term.

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**EXTERNAL AUDIT**

**Annual Audit Plan 2021/22**

**PAPER H**



# Dundee and Angus College

Annual Audit Plan 2021/22



 AUDIT SCOTLAND

Prepared for Dundee and Angus College

April 2022

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# Introduction

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## Summary of planned audit work

**1.** This document summarises the work plan for our 2021/22 external audit of Dundee and Angus College (the college). The main elements of our work include:

- evaluation of the key controls within the main accounting systems
- an audit of the annual report and financial statements and provision of an Independent Auditor's Report
- an audit opinion on regularity and other statutory information published within the annual report and financial statements including the Performance Report, the Governance Statement and the Remuneration and Staff Report
- consideration of arrangements in relation to the audit dimensions: financial management, financial sustainability, governance and transparency and value for money that frame the wider scope of public sector audit
- consideration of Best Value arrangements
- review of the college's participation in the National Fraud Initiative.

## Impact of Covid-19

**2.** The coronavirus (Covid-19) pandemic has had a significant impact on public services and public finances, and the effects will be felt well into the future.

**3.** The Auditor General for Scotland, the Accounts Commission and Audit Scotland continue to assess the risks to public services and finances from Covid-19 across the full range of our audit work, including annual audits and the programme of performance audits. The well-being of audit teams and the delivery of high-quality audits remain paramount. Changes in our approach may be necessary and where this impacts on annual audits, revisions to this Annual Audit Plan may be required.

## Adding value

**4.** We aim to add value to the college through our external audit work by being constructive and forward looking, by identifying areas for improvement and by recommending and encouraging good practice. In so doing, we will help the college promote improved standards of governance, better management and decision making and more effective use of resources. Additionally, we attend meetings of the Audit and Risk Committee and actively participate in discussions.

## Respective responsibilities of the auditor and Board of Management

**5.** The [Code of Audit Practice \(2016\)](#) sets out in detail the respective responsibilities of the auditor and the Board of Management. Key responsibilities are summarised below.

### Auditor responsibilities

**6.** Our responsibilities as independent auditors are established by the Public Finance and Accountability (Scotland) Act 2000 and the [Code of Audit Practice](#) (including [supplementary guidance](#)) and guided by the Financial Reporting Council's Ethical Standard.

**7.** Auditors in the public sector give an independent opinion on the financial statements and other information within the annual report and financial statements. We also review and report on the arrangements within the college to manage its performance, regularity, and use of resources. In doing this, we aim to support improvement and accountability.

### Board of Management responsibilities

**8.** Audited bodies are responsible for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable them to successfully deliver their objectives.

**9.** The audit of the financial statements does not relieve management or the Board of Management, as those charged with governance, of their responsibilities.

### Communication of fraud or suspected fraud

**10.** In line with ISA 240, in presenting this plan to the Audit and Risk Committee we seek confirmation from those charged with governance of any instances of actual, suspected, or alleged fraud that should be brought to our attention. Should members of the Committee or Board of Management have any such knowledge or concerns relating to the risk of fraud within the college, we invite them to communicate this to us for our consideration.

### Managing the transition to 2022/23 audits

**11.** Audit appointments are usually for five years but were extended to six years due to Covid-19. This, 2021/22, is the final year of the current appointment. We will work closely with our successors to ensure a well-managed transition.

# Annual report and financial statements audit planning

## Materiality

**12.** Materiality is an expression of the relative significance of a matter in the context of the annual report and financial statements. We are required to plan our audit to determine with reasonable confidence whether the annual report and financial statements are free from material misstatement. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.

### Materiality levels for the 2021/22 audit

**13.** The materiality levels for the college are set out in [exhibit 1](#).

## Exhibit 1

2021/22 materiality levels for the college

Materiality levels	Amount
<b>Planning materiality</b> – This is the figure we calculate to assess the overall impact of audit adjustments on the financial statements. It has been set at 1.5% of gross expenditure based on the latest audited annual report and financial statements for 2020/21.	£0.730 million
<b>Performance materiality</b> – This acts as a trigger point. If the aggregate of errors identified during the annual report and financial statements audit exceeds performance materiality, this would indicate that further audit procedures should be considered. Using our professional judgement, we have assessed performance materiality at 75% of planning materiality.	£0.545 million
<b>Reporting threshold</b> – We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount.	£0.035 million

Source: Audit Scotland

## Significant risk of material misstatement to the annual report and financial statements

**14.** Our risk assessment draws on our cumulative knowledge of the college, its major transaction streams, key systems of internal control and risk management processes. Also, it is informed by our discussions with management, meetings

with internal audit, attendance at committees and a review of supporting information.

**15.** Based on our risk assessment process, we identified the following significant risk of material misstatement to the annual report and financial statements. This risk has the greatest impact on our planned audit procedures. [Exhibit 2](#) summarises the nature of the risk, the sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurance over the risk.

## Exhibit 2

### 2021/22 significant risk of material misstatement to the annual report and financial statements

Significant risk of material misstatement	Sources of management assurance	Planned audit response
<p><b>1. Risk of management override of controls</b></p> <p>As stated in International Standard on Auditing (UK) 240, management is in a unique position to perpetrate fraud because of their ability to override controls that otherwise appear to be operating effectively.</p>	<ul style="list-style-type: none"> <li>Owing to the nature of this risk, assurances from management are not applicable in this instance</li> </ul>	<ul style="list-style-type: none"> <li>Assess the design and implementation of controls over journal entry processing.</li> <li>Make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments.</li> <li>Test journals at the year-end and post-closing entries and focus on significant risk areas.</li> <li>Evaluate significant transactions outside the normal course of business.</li> <li>We will assess any changes to the methods and underlying assumptions used to prepare accounting estimates compared to the prior year.</li> </ul>

Source: Audit Scotland

## Other areas of audit focus

**16.** As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the annual report and financial statements. Based on our assessment of the likelihood and magnitude of the risk, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses. If our assessment of risk changes and we consider these risks to be significant, we will communicate

this to management and those charged with governance and revise our planned audit approach accordingly.

**17.** The other areas of specific audit focus are:

- **Valuation of pension liability:** This an area of audit focus due to the material value and significant assumptions used in the calculation of the liability.
- **Valuation of land and buildings:** The college is required to consider annually that the valuation of its estate remains appropriate outside of formal revaluation cycles. Management engaged external valuers to conduct a full valuation of the land and buildings estate as at 31 July 2020. The impact of Covid-19 on the use of assets together with the college's ongoing infrastructure review means that we will place significant scrutiny on management's assessment of impairment in 2021/22.

## Consideration of the risks of fraud in the recognition of income and expenditure

**18.** As set out in International Standard on Auditing (UK) 240: *The auditor's responsibilities relating to fraud in an audit of financial statements*, there is a presumed risk of fraud over the recognition of income. We have rebutted this risk for the college as the main source of income is funding from other public sector bodies, principally the Scottish Funding Council. In addition, the college's other income streams mainly comprise of high volume, low value items that are unlikely to result in a material misstatement due to fraud.

**19.** In line with Practice Note 10: *Audit of financial statements and regularity of public sector bodies in the United Kingdom*, as most public-sector bodies are net spending bodies, the risk of material misstatement due to fraud related to expenditure recognition may in some cases be greater than the risk relating to income recognition. We have rebutted this risk for the college as the expenditure streams are not considered to be an area susceptible to material misstatement from fraud based on our knowledge of the college and our risk assessment to date.

**20.** We have not, therefore, incorporated specific work into our audit plan in these areas over and above our standard audit procedures. Our audit testing will maintain an oversight of any unusual transactions or accounting entries.

## Group consideration

**21.** As group auditors, we are required under International Standard on Auditing (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

**22.** The college has a group which comprises the college and one component entity, a subsidiary. The audit of the financial information of the subsidiary is performed by other auditors. Based on our discussion with management and assessment of the group, the only significant group component is the college, which accounts for over 99% of the consolidated total comprehensive income

and over 99% of the group's net assets. At this stage, it has been assessed that, other than the college, there are no other significant group components. All non-significant components will be covered by an analytical review at the group level.

## **Audit of the Performance Report, Governance Statement and Remuneration and Staff Report**

**23.** In addition to the appointed auditor's opinion of the financial statements, the Audit General for Scotland prescribes that the appointed auditor should provide opinions as to whether the Performance Report, Governance Statement, and the audited part of the Remuneration and Staff Report, have been compiled in accordance with the appropriate regulations and frameworks and are consistent with the financial statements.

**24.** To inform these opinions we will consider whether the disclosures within each statement comply with the requirements of the applicable guidance, and confirm that relevant information reflects the contents of the financial statements and other supporting documentation, including:

- **Performance Report:** Consideration of performance information reported to the college's Board and Management and committees and published during the year.
- **Governance Statement:** Reviewing the annual certificate of assurance from the college Principal to the Accountable Officer of the sector (being the Scottish Funding Council's Chief Executive), and Internal Audit's Annual Report.
- **Remuneration and Staff Report:** Obtaining and reviewing payroll data and HR reports.

**25.** Based on our knowledge of the audit, and the established procedures in place to produce these statements, we have not identified any specific risks to be communicated to those charged with governance in relation to the audit of the Performance Report, Governance Statement, and audited part of the Remuneration and Staff Report.

## **Audit risk assessment process**

**26.** Audit risk assessment is an iterative and dynamic process. Our assessment of risks set out in this plan may change as more information and evidence becomes available during the progress of the audit. Where such changes occur, we will advise management and where relevant, report them to those charged with governance.



# Audit dimensions and Best Value

## Introduction

**27.** The [Code of Audit Practice](#) sets out the four dimensions that frame the wider scope of public sector audit. The Code of Audit Practice requires auditors to consider the adequacy of the arrangements in place for the audit dimensions in audited bodies.

## Audit dimensions

**28.** The four dimensions that frame our audit work are shown in [exhibit 3](#).

### Exhibit 3

Audit dimensions



Source: Code of Audit Practice

**29.** In summary, the four dimensions cover the following:

- **Financial management:** financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.
- **Financial sustainability:** as auditors, we consider the appropriateness of the use of the going concern basis of accounting as part of the annual audit. We

will also comment on financial sustainability in the longer term. We define this as medium term (two to five years) and longer term (longer than five years).

- **Governance and transparency:** governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership, and decision-making and transparent reporting of financial and performance information.
- **Value for money:** value for money refers to using resources effectively and continually improving services.

## Audit dimension risks

**30.** We have identified audit risks in the areas set out in [exhibit 4](#). This exhibit sets out the risks, sources of assurance from management arrangements and the further audit procedures we plan to perform to gain assurances over the risks. The conclusions from this work will be reported in our 2021/22 Annual Audit Report.

**Exhibit 4**

## 2021/22 audit dimension risks

Description of risk	Sources of management assurance	Planned audit response
<p><b>1. Financial sustainability</b></p> <p>As is the position across Scotland, the college continues to operate in an increasingly complex and challenging environment.</p> <p>A wide range of financial uncertainties have been further complicated by the ongoing impacts of the pandemic, such as the growing inflationary pressures.</p> <p>The college is developing its Financial Strategy that will cover the period 2022 – 2027, with a draft of this having been considered by the Board of Management in March 2022.</p> <p>The college's ability to implement mitigations in the Strategy will be impacted by Scottish Funding Council (SFC) decisions relating to funding announcements, the reduction in non-recurring Covid-19 funding and the outcome of any National Pay Bargaining agreements.</p> <p>Given the level of sector wide uncertainties around future funding and the general economic environment that has arisen following Covid-19, further refinement of the draft Financial Strategy is needed.</p>	<ul style="list-style-type: none"> <li>• Further development of the planning assumptions, actions and timelines and budget forecasts included in the Financial Strategy 2022-2027.</li> <li>• Engagement with SFC and other stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor achievements of financial targets.</li> <li>• Assessment of the college's Financial Strategy.</li> <li>• Review of the college's Financial Forecast Return for 2022/23-2024/25.</li> </ul>

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**Risk:** The college faces significant challenges to remain financially resilient and deliver its objectives sustainably.

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## 2. Estates needs assessment and investment

Following the return to on-campus learning after the Covid-19 pandemic, any changes in the college's working and learning environment will need to be reflected in its future estate requirement and investment.

Whilst student satisfaction results have remained high, the pandemic significantly impacted on the student learning experience, and any change in student needs and expectations will require factoring into investment plans.

Maintaining student recruitment, retention and attainment will be important if the college is to meet its 2021/22 credits target.

**Risk:** The nature and condition of the estate impacts on the ability of the college to achieve some of the metrics in its 2025 Strategy – More Successful Students, including funding implications arising from any reduction in student numbers.

- The “New ways of working” project will establish what future work and study arrangements will look like post pandemic. This will include a full review of the curriculum offering.
- Development of a new Infrastructure Strategy.
- Review the progress of the metrics aligned to the college's 2025 Strategy - More Successful Students.
- Review of the college's Infrastructure Strategy.

# Reporting arrangements, timetable, and audit fee

## Reporting arrangements

**31.** Audit reporting is the visible output for the annual audit. All Annual Audit Plans and the outputs, as detailed in [exhibit 5](#), and any other outputs on matters of public interest will be published on our website: [www.audit-scotland.gov.uk](http://www.audit-scotland.gov.uk).

**32.** Matters arising from our audit will be reported on a timely basis and will include agreed action plans. Draft management reports will be issued to the relevant officers to confirm factual accuracy.

**33.** We will provide an Independent Auditor's Report to the college, the Scottish Parliament and the Auditor General for Scotland setting out our opinions on the annual report and financial statements. We will provide the college and the Auditor General for Scotland with an annual report on the audit containing observations and recommendations on significant matters which have arisen during the audit.

**34.** [Exhibit 5](#) outlines the target dates for our audit outputs, and we aim to issue the Independent Auditor's Report by the statutory deadline of 31 December 2022.

## Exhibit 5

### 2021/22 audit outputs

Audit Output	Audit Scotland target date	Consideration by those charged with governance
Annual Audit Plan	30 June 2022	7 June 2022
Independent Auditor's Report	31 December 2022	13 December 2022
Annual Audit Report	31 December 2022	13 December 2022

Source: Audit Scotland

## Timetable

**35.** To support an efficient audit, it is critical that the timetable for producing the annual report and financial statements for audit is achieved. We have included a proposed timetable for the audit at [exhibit 6](#) that has been discussed with management.

**36.** We will continue to work in close partnership with management with clarity over timescales and the requirement for high quality unaudited accounts and supporting working papers. Progress will be discussed with management and over the course of the audit.

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### Exhibit 6

#### Proposed annual report and financial statements timetable

Key stage	Provisional date
Submission date for the receipt of the unaudited annual report and financial statements with complete working papers package.	10 October 2022
Latest date for final clearance meeting with management.	18 November 2022
Issue of Letter of Representation and proposed Independent Auditor's Report.	25 November 2022
Issue of Annual Audit Report to those charged with governance.	
Signed Independent Auditor's Report.	13 December 2022

Source: Audit Scotland

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## Audit fee

**37.** The agreed audit fee for the 2021/22 audit of the college is £25,490 (2020/21: £24,990). In determining the audit fee, we have taken account of the risk exposure of the college and the planned management assurances in place.

**38.** Where our audit cannot proceed as planned through, for example, late receipt of unaudited annual report and financial statements or the absence of adequate supporting working papers, a supplementary fee may be levied. An additional fee may also be required in relation to any work or other significant exercises out with our planned audit activity.

# Other matters

## Internal audit

**39.** International standards on Auditing (UK) 610: *Considering the work of internal audit* requires us to:

- consider the activities of internal audit and their effect on external audit procedures.
- obtain an understanding of internal audit activities to inform our planning and develop an effective audit approach that avoids duplication of effort.
- perform a preliminary assessment of the internal audit function when there is scope for relying on internal audit work which is relevant to our financial statements' responsibilities; and
- evaluate and test the work of internal audit, where use is made of that work for our financial statements responsibilities to confirm its adequacy for our purposes.

**40.** The college's internal audit function is provided by Henderson Loggie. Our assessment of the internal audit function concluded that it has sound documentation standards and reporting procedures in place and complies with the main requirements of the Public Sector Internal Audit Standards (PSIAS).

**41.** From our initial review of the internal audit plan, we do not plan to place formal reliance on internal audit's work for our financial statements' responsibilities. We may consider aspects of internal audit's work in respect of our wider audit dimension responsibilities.

## Independence and objectivity

**42.** Auditors appointed by the Auditor General for Scotland or Accounts Commission must comply with the [Code of Audit Practice](#) and relevant supporting guidance. When auditing the financial statements, auditors must also comply with professional standards issued by the Financial Reporting Council and those of the professional accountancy bodies. These standards impose stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with these standards including an annual 'fit and proper' declaration for all members of staff. The arrangements are overseen by the Director of Audit Services, who serves as Audit Scotland's Ethics Partner.

**43.** The engagement lead (i.e., appointed auditor) for the college is Andrew Kerr, Senior Audit Manager. Auditing and ethical standards require the appointed auditor to communicate any relationships that may affect the independence and

objectivity of audit staff. We are not aware of any such relationships pertaining to the audit of the college.

## Quality control

**44.** International Standard on Quality Control (UK) 1 (ISQC1) requires a system of quality control to be established, as part of financial audit procedures, to provide reasonable assurance that professional standards and regulatory and legal requirements are being complied with and that the Independent Auditor's Report or opinion is appropriate in the circumstances.

**45.** The foundation of our quality framework is our Audit Guide, which incorporates the application of professional auditing, quality and ethical standards and the [Code of Audit Practice](#) (and supporting guidance) issued by Audit Scotland and approved by the Auditor General for Scotland. To ensure that we achieve the required quality standards, Audit Scotland conducts peer reviews and internal quality reviews. Additionally, the Institute of Chartered Accountants of Scotland (ICAS) have been commissioned to carry out external quality reviews.

**46.** As part of our commitment to quality and continuous improvement, Audit Scotland will periodically seek your views on the quality of our service provision. We welcome feedback at any time, and this may be directed to the engagement lead.



# Dundee and Angus College

## Annual Audit Plan 2021/22

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**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**FRAUD REPORT – Theft Eat@Kingsway**

**PAPER I**

**Sensitive - Embargoed**

**BOARD OF MANAGEMENT**

**Audit & Risk Committee**

**Tuesday 7 June 2022**

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**STRATEGIC RISK & COVID REGISTERS**

**PAPER J**

- 10.1 - Risk Register**
- 10.2 - Strategic Risk Register**
- 10.3 - COVID Risk Register**

# **BOARD OF MANAGEMENT**

## **Audit and Risk Committee**

### **Tuesday 7 June 2022**



## **Strategic Risk Register Update**

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### ***Paper for approval***

#### **1. Strategic and COVID Risk Registers**

A copy of the May 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 was reduced in March 2022 based on experience of the impact over the previous 12 months. No further change is proposed at this time, and this risk will remain under review.

#### **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 discussions between Colleges Scotland and SFC have resulted in the introduction of a number of flexibilities and additional credit bearing opportunities being approved for AY 2021/2022 and (in most cases) these will be continued into AY 2022/2023. Given these changes it is felt that the College will meet its required Core and ESF targets for 2021/2022 with minimal risk of any future clawback of funds.

The inclusion of these further flexibilities will also minimise the risk for 2022/2023, but this remain under review.

#### **4. Financial Sustainability Risk**

College Risk Management practice requires that any strategic risks that remain as Major or Fundamental post mitigation will be reported to the Committee at each meeting.

Following the decision of the Board of Management in March 2022 to recommend increasing the post mitigation risk in respect of future financial sustainability, the post mitigation likelihood was increased from 3 to 4 and the overall risk rating increased to 16. This moves this risk into the Major Risk (**Red**) category.

The need to address the impact of cuts in sector funding, and the need to support areas of future opportunity and development, have been the subject of major review, resulting in consultation with staff in respect of a wide range of savings and additional income proposals.

The activities developed to address the funding cuts and financial sustainability risk will cut across a range of areas, and arrangements are in place to support arrangements and minimise adverse risk in areas such as HR practice and industrial relations (Risks 3.3 and 3.7) and PR / publicity (Risk 3.5).

The savings plan proposals have been shared with all Board members and included for discussion at the Finance and Property and Human Resource and Development Committees. This item will also be discussed at the Board meeting on 21 June, with updates on progress and achievement of savings (and increased income) opportunities continuing to be discussed and reported for the duration of the programme.

## **5. Strategic Risk Register**

No other changes have been proposed to the Strategic Risk register at this time.

Consideration has been given to the need for a risk arising from the impact of the war in Ukraine, but it is felt that this is covered adequately under other risk areas.

Since the potential need for a risk in this area were raised it has been confirmed that Ukrainian nationals seeking refuge in Scotland will be eligible for educational funding on an equivalent basis to Scottish nationals, removing the risk of under funding for any provision of this type.

## **6. Covid 19 Risk Register**

With the removal of most COVID-19 restrictions and a reduction in case numbers, the following changes are proposed in respect of the COVID-19 Risk Register.

- The post mitigation likelihood associated with Risk 1.1 has been reduced from 3 to 2.
- The post mitigation impact of Risk 1.4 has been reduced from 4 to 3.
- The post mitigation likelihood associated with Risk 2.2 has been increased to 4 to reflect changes in the Strategic Risk Register.
- The post mitigation impact of Risk 3.2 has been reduced from 3 to 2.

These changes bring the COVID-19 risks into line with those within the Strategic Risk Register and represent a further step towards removal of the need for a separate COVID-19 Risk Register. It is planned that the need for a separate document will be reviewed again for the September 2022 meeting.

## **7. 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 COVID 19 SPECIFIC MITIGATIONS

2021 - 2022

As at May 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	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)  Post mitigation likelihood reduced from 3 to 2 given experience to date during the pandemic	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	2	8	<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> Post mitigation impact reduced from 4 to 3 given experience to date during the pandemic	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>	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>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
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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>1.7 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

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

<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	Responsibility
<b>2</b>	<b>Financial</b>									
<b>2.2</b> <b>F&amp;P</b>	Failure to achieve institutional sustainability  <b>Post mitigation likelihood increased from 3 to 4 to reflect Strategic Risk Register</b>	5	4	<b>20</b>	<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	4	<b>16</b>	<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	<b>12</b>	<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	<b>6</b>	<ul style="list-style-type: none"> <li>Continuous review of financial controls and revised arrangements</li> </ul>	VPCS

**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
<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.  <b>Post mitigation impact reduced from 3 to 2 given experience to date during the pandemic</b>	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>	2	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

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

<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
<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	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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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	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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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
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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>3.12 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



# STRATEGIC RISK REGISTER

**2021 - 2022**

As at May 2022



<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	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>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	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

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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.	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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	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  <b>Post mitigation likelihood updated from 3 to 4 following Board discussion</b>	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	4	16	<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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<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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<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

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

<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
<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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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 (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>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	Responsibility
<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

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