

BOARD OF MANAGEMENT



Audit & Risk Committee

Tuesday 7 March at 5.00pm
Microsoft Teams

[Click here to join the meeting](#)

AGENDA

1. Welcome
2. Apologies
3. Declarations of Interest & Connection
4. Minute of the Previous Meeting Paper A for approval
5. Matters Arising Paper B for information
6. Internal Audit
 - 6.1. Health, Safety and Wellbeing Paper C for approval HL
 - 6.2. 2022/23 Progress Report Paper D for information HL
 - 6.3. Follow Up Summary Paper E for information JC
7. Risk Management Policy Paper F for approval ST
 - i. Risk Management Update
 - ii. Risk Management Policy
8. Strategic Risk Register Paper G for approval ST
9. External Audit
 - 9.1. Audit Fee Paper H for information
 - 9.2. Introduction to Mazars Verbal update from Audit Director Michael Speight
10. Date of Next Meeting – Tuesday 6 June 2023, Boardroom (Y150) Gardyne Campus.

BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



MINUTES OF PREVIOUS MEETING

PAPER A

BOARD OF MANAGEMENT



Audit & Risk Committee

Tuesday 20 September 2022 at 5.00pm

Minute of the Audit & Risk Committee meeting held on Tuesday 20 September 2022 at 5.00pm, room Y150 Gardyne Campus

PRESENT: H Honeyman (Chair Audit) S Middleton
M Williamson R McLellan
K Ditcham

IN ATTENDANCE: J Carnegie (Vice Principal) M Sanderson (Executive Secretary)
S Taylor (Vice Principal) D Archibald (Henderson Loggie)
A Kerr (Audit Scotland) L O'Donnell (Regional Chair)

1. WELCOME

H Honeyman welcomed members of the Audit Committee. H Honeyman also welcomed L O'Donnell to the meeting as the new Regional Chair.

2. APOLOGIES

Apologies were noted from K Keay.

3. DECLARATIONS OF INTEREST OR CONNECTION

None.

4. MINUTE OF THE PREVIOUS MEETING – 7 June 2022

The minutes of the Audit and Risk Committee meeting held on 7 June 2022 was approved as an accurate record.

5. MATTERS ARISING

Matters arising from previous meeting were closed.

6. INTERNAL AUDIT

6.1 2021/22 Progress Report

D Archibald summarised the report noting that all audit work was complete or on schedule but highlighted the potential impact on the student activity audit timeline due to a national issue with the SFC FES system. M Williamson asked if this could impact on the final report for all colleges, not just Dundee and Angus. D Archibald confirmed this could arise, but it was hoped that this would not be the case.

S Taylor noted there were no major concerns for L Crichton and her team or the auditors, in terms of the audit timescale.

K Ditcham asked what FES stands for. S Taylor confirmed this was the FE Statistics returned to the Scottish Funding Council and was the data set that confirmed overall student activity in terms of funded credits.

The progress report was noted.

6.2 Follow up Review

D Archibald highlighted the follow up review, noting that good progress had been made in closing out of audit recommendations. The Committee welcomed the excellent progress made.

The follow up review was noted.

6.3 Follow up Summary

J Carnegie summarised her paper, noting, highlighting that the College would be involved in work around the National fraud incentive again this year (this happens around every two years).

J Carnegie noted a delay in progressing the debt management procedure, noting this hasn't been published due to staff changes in the Finance team.

The paper was noted.

6.4 2022/23 Annual Audit Plan

It was highlighted the Audit plan was a draft for consideration and approval. The only change to the plan was to incorporate an additional review of cash handling for catering outlets due to a recent theft issue.

L O'Donnell asked if community partnership should be changed to a priority within the plan. D Archibald confirmed this was a low risk, because it was considered two years ago, as part of the three-year plan.

L O'Donnell asked if consideration could be given to the categorization of different partnerships to reflect the different level of input or activity of these. J Carnegie advised that this could be looked at in terms of the audit plan to focus on the most significant partnership areas.

H Honeyman asked if the audit scope needed to be more specific in terms of the wellbeing aspect of health, safety, and wellbeing, as this could be a standalone item. J Carnegie explained that the link within the audit scope between health, safety and wellbeing was quite well defined and that this would direct the fieldwork in a manageable way.

R McLellan noted he was surprised that Business Development scored low in the audit plan and asked if this should be higher given the need for the College to bring more money in. D Archibald noted this was low because it had been reviewed recently.

K Ditcham noted the reflection on student experience within the table, but not from staff or anything noting staff welfare. K Ditcham asked if this could be included. J Carnegie noted the Health, Safety and Wellbeing review would cover both Staff and Students. In response to a question from R McLellan S Taylor summarised the arrangements in place for staff satisfaction surveying.

D Archibald noted that he would remove the reference to 'issues' within the plan, as he confirmed this was not helpful language.

H Honeyman asked when Business Continuity activities had last been reviewed. J Carnegie confirmed this had been conducted after the cyber-attack (2020) and it was noted that a further desk top exercise had also been conducted since then.

Following consideration, the audit plan was approved.

7. STRATEGIC & COVID RISK REGISTERS

S Taylor summarised the Risk Register papers and asked the Committee for approval, in removing the stand alone COVID Risk Register.

M Williamson asked if heating and energy cost increases were included and accounted for within the financial security risk. J Carnegie confirmed they were, but that the Finance and Property Committee may propose an increase in the risk rating for this item at its next meeting. J Carnegie noted that it was unclear if the energy price cap arrangements would impact on the College sector.

L O'Donnell asked if some risks should be re-evaluated – 1.2, 3.5, 4.7, 4.1 and 4.3. H Honeyman confirmed they could be reviewed. S Taylor noted the Audit and Risk Committee had delegated authority to set the Risk Register and proposed that he pick up on the proposed changes with L O'Donnell and bring proposals back to the next meeting for discussion. This was approved, S Taylor to progress.

H Honeyman highlighted that the Committee had been asked to approve the removal of the separate, COVID risk register and implement a pandemic risk within the main Strategic Risk Register. The Committee approved these changes.

8. EXTERNAL AUDIT

A Kerr noted there has been no substantial audit activity since the June meeting but that the end of year audit work was scheduled to commence in three weeks' time. A Kerr noted the final annual audit report, will be produced for consideration at the Joint Audit and Risk and Finance and Property Committee in early December.

A Kerr highlighted the recent Audit Scotland publication on the College Sector, J Carnegie noted that this had been shared with all Board members before the summer.

9. ANNUAL DATA PROTECTION COMPLIANCE REPORT

S Taylor highlighted the annual compliance report for noting, highlighting that this report had arisen as a recommendation from the recent audit. S Taylor noted that there had been no reportable data breaches in the past year.

H Honeyman asked if the College tested for data breaches through 'mystery shopping.' J Carnegie confirmed A Ross and the ICT team send out test phishing messages to staff, anyone who clicks the link in these was contacted and required to go through cyber security training.

The report and 'nil return' were welcomed.

10. COVID-19 UPDATE

S Taylor noted COVID rates were declining, and that staff and students were still submitting absences, due to COVID but as a College we were learning to live with this. COVID absence were not currently being counted in terms of absence triggers, but this was being discussed at a national level.

The update was welcomed.

11. DATE OF NEXT MEETING – Tuesday 6 December 2022, (Joint meeting with the Finance & Property Committee) on MS Teams.

H Honeyman advised that she was not available on this date and the meeting would be chaired by M Williamson in her place.

Action Point Summary

Action

Responsibility

Date

S Taylor to meet L O'Donnell to discuss proposed changes to Risk Register items

S Taylor

6 December 2022

BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



MATTERS ARISING

PAPER B

BOARD OF MANAGEMENT
Audit & Risk Committee
Tuesday 7 March 2023



Matters Arising

Paper B for information

The following actions were noted from the Tuesday 20 September 2022 Audit & Risk Committee meeting.

Agenda Item No	Action	Current status	Open / Closed
7.0	S Taylor to meet L O'Donnell to discuss proposed changes to Risk Register items	Points discussed and information shared to create paper on the March 2023 meeting agenda	Closed

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

BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



INTERNAL AUDIT

HEALTH, SAFETY AND WELLBEING

PAPER C

LEVEL OF ASSURANCE

Good

Dundee & Angus College

Health, Safety and Wellbeing

Internal Audit report No: 2023/04

Draft issued: 22 February 2023

Final issued: 27 February 2023



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Level of Assurance

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

Gradings are defined as follows:

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

Action Grades

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



Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

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

- Risk 3.3 – Legal actions; serious accident; incident or civil/criminal breach (risk score: minor); and
- Risk 3.4 – Failure to meet the aspirational standards in respect of the health, safety, wellbeing and development of staff and students (risk score: minor).

Background

As part of the Internal Audit programme at the College for 2022/23 we carried out a review of the College's health, safety, and wellbeing 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 law requires that every organisation / business must have a policy for managing health and safety that sets out how they will manage health and safety, the roles and responsibilities for all staff, and expectations for maintaining the health and safety for any service user or visitors to the College.

The College has set out its arrangements within the Health, Safety and Wellbeing Policy (December 2022). It also has a dedicated Health and Safety Officer who reports to the Head of Estates. The Vice Principal (Corporate Services) leads health, safety and wellbeing programmes and is the Chair of the Health, Safety Wellbeing Committee. This is a management group that meets three times a year and reports formally to the Board's Human Resources (HR) and Development Committee.

Scope, Objectives and Overall Findings

This audit reviewed the arrangements in place within the College to deal with health, safety and wellbeing, particularly focused on reporting Accidents / Incidents / Near Misses (AINM), investigating, and identifying, and sharing lessons learned.



Scope, Objectives and Overall Findings (Continued)

The main objective of this audit was to review the College’s overall arrangements for dealing with Health, Safety and Wellbeing and to consider whether these are adequate and operating effectively in practice at each main campus site.

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

Objective	Findings				
		1	2	3	Actions in Progress
The objective of our audit was to ensure that:		No. of Agreed Actions			
1. A Health, Safety and Wellbeing policy and documented procedures which are communicated to all staff.	Good	-	-	-	✓
2. A formal risk identification and assessment process.	Good	-	-	1	✓
3. A Health, Safety and Wellbeing training programme which includes induction training, refresher training and training for new equipment and legislation.	Satisfactory	-	-	1	✓
4. Regular monitoring of Health, Safety and Wellbeing systems to ensure that they are functioning effectively including Health and Safety audits, carried out either internally or by external agencies such as the Health and Safety Executive.	Good	-	-	-	✓
5. An incident and accident recording system with follow-up and implementation of new controls where required.	Good	-	-	-	✓
6. Regular reporting of Health, Safety and Wellbeing to the College Executive Team and to the Board of Management.	Good	-	-	-	✓
Overall Level of Assurance	Good	-	-	2	
		System meets control objectives.			

Audit Approach

Through discussion with the Health and Safety Officer, and review of procedural documentation, we identified the internal controls in place and compared these with expected controls. A walkthrough of key systems was undertaken to confirm our understanding, and these were followed up with compliance testing of arrangements over the 12 months period to February 2023.

We also met with the Vice Principal (Corporate Services), the Head of Estates, the People Team, and a Trade Union Safety Representative, as well as the Learner Engagement and Community Partnership Manager and representation from Dundee and Angus Students’ Association (DASA) to develop our understanding of wellbeing programmes for both staff and students.



Summary of Main Findings

Strengths

- The College's Health, Safety and Wellbeing Policy (December 2022) aligns well with Health and Safety Executive (HSE) requirements;
- Wellbeing programmes are established to support staff and students through the Cost-of-Living Crisis and management seek regular feedback on needs from Trade Union and Students' Association representatives;
- A Health and Safety page is available on the staff SharePoint that is used to communicate the policy and procedures and for staff to access key forms, including risk assessment templates;
- The Health, Safety and Wellbeing Committee is well attended by staff from across the College and has a set agenda that allows review of health and safety topics and trends reported by the Health and Safety Officer. It also acts as the key forum for health, safety and wellbeing reporting and engagement with the People Team, Student Services, Learner Engagement, student and academic staff representatives from the Dundee and Angus Students' Association (DASA) and Trade Union;
- The new Health and Safety Officer has brought new perspectives to the College's arrangements and has consolidated current arrangements into a flowchart to allow visualisation of systems in place and gaps analysis on controls established;
- An improvement plan has been established to improve the efficiency and assurance on health and safety arrangements across the three campuses and related facilities, such as the College's Nursery and Gardyne Theatre;
- As part of the improvement plan, departments completed the Health and Safety Checklists to self-assess their local arrangements. At the time of our audit, checklists had been returned to the Health and Safety Officer who was collating outputs to assess the risk profile of the College and develop the risk-based inspection programme for 2023;
- Work was underway to improve the risk assessment by using the 5x5 risk matrix instead of a 3x3 matrix, allowing better assessment and action planning. A training programme for staff on the new risk assessment template had been developed and approved by the Health, Safety and Wellbeing Committee;
- Fire safety arrangements, including ensuring an appropriate number of Fire Wardens, were in line with requirements and risks associated with building evacuations are assessed appropriately;
- Personal Emergency Evacuation Plans (PEEPs) are completed by the Health and Safety Officer through one-to-one interviews and walkthroughs to ensure they are aware of arrangements should they need to evacuate a building during a fire. Given the volumes of PEEPs required, management are looking at how best to have these completed at the point students join the College;
- There are processes established for maintaining first aid kits and there is a rota established for First Aiders across the College that is in line with HSE requirements. Walkthrough of the Kingsway Campus noted posters on contact arrangements and QR codes for reporting events as part of a pilot exercise to improve reporting by staff and students;
- Training is available based on roles and responsibilities and tracked by the People Team. Refresher training is based on those roles and responsibilities. A College-wide refresher on health and safety occurs every three years. The next is due to be delivered in the 2023/24 academic year;
- There are effective reporting systems established to ensure timely reporting of issues arising from external inspections, such as by the HSE, by the Health and Safety Officer to the Executive Team via the Vice Principal (Corporate Services) and Board, where necessary;
- AINM reporting systems have been established and these are aligned to expected practice. This includes the arrangements for managing and reporting RIDDOR events with outcomes from investigations or internal audits reported to the Health, Safety and Wellbeing Committee;
- There is a close working relationship between the Health and Safety Officer and the nominated Trade Union Safety Representative; and



Summary of Main Findings (Continued)

Strengths (continued)

- The Board's HR and Development Committee reviews the minutes from the Health, Safety and Wellbeing Committee and the College's Annual Health and Safety Report.

Weaknesses

- In order to enhance alignment with HSE requirements, the vulnerable groups section of the Risk Assessment Process should be further expanded to also consider migrant workers (including staff who may have barriers to understanding the English language or have underlying mental health considerations); staff with disabilities; and young people / children. The keys which identify vulnerable groups in the risk assessments we sample tested were also inconsistent, therefore impacting on the thoroughness of the assessments made on potential vulnerable groups. Therefore, in the current review of new Risk Assessment Forms, management should develop a key for "who can be harmed" to ensure that all vulnerable groups identified are assessed in line with policy;
- The completion of mandatory health and safety training at induction was inconsistent, with some staff completing training on time, others after the six-month probationary period, or not completing any mandatory training within the probationary period. The list of staff not completing mandatory training were mainly identified as variable hours lecturers (12 individuals) or individuals with casual contracts (six individuals). There was one permanent worker who had not completed any mandatory training and their probationary period had been extended. Roles that are not required to complete the online mandatory training were not explicitly identified in the Health, Safety and Wellbeing Policy which should be updated for transparency. Work is already underway within the College to improve the HR systems and red flag reporting. However, to provide enhanced assurance on compliance, the Health and Safety Officer should ensure that staff mandatory training is completed and up to date as part of the departmental inspection programme. This should incorporate checks to ensure the timely completion of induction training. Line managers should be reminded of the need to ensure the induction process and checklists are completed to reduce the costs (resource, time) for the People Team in checking of progress in completing induction and to ensure enhanced staff awareness of health and safety requirements. Good practice ensures that mechanisms are in place to ensure that health and safety training is completed within the first month of employment.

Acknowledgments

We would like to take this opportunity to thank the staff at Dundee & Angus College and the Students' Association who helped us during the course of our audit.



Main Findings and Action Plan

Objective 1: A Health, Safety and Wellbeing policy and documented procedures which are communicated to all staff.

The College's Health, Safety and Wellbeing Policy (December 2022; next review date November 2023) is available on the public website and the dedicated Health and Safety Share Point page. Inspection noted it has good alignment with Health and Safety Executive (HSE) requirements: It covers the General Policy Statement, Responsibilities broken down to key roles and for staff, and specific arrangements for Fire Safety and Evacuation, Risk Assessment, Accidents Incidents and Near Misses (AINM) / RIDDOR reporting, training, and first aid provision.

The College also has also established the following procedures that are also available on the SharePoint page:

- Risk Assessment Process (December 2022; next review date April 2023)
- Excursions and Residential Process (December 2022; next review date April 2023)
- Asbestos Procedure and Guidance (December 2020; next review date April 2023)
- COSHH Process (December 2020; next review date August 2023)
- Driving at Work Process (December 2022; next review date April 2023)
- Safe Use of Work Equipment Process (December 2022; next review date April 2023)
- Fire Management Process (December 2020; next review date April 2023)
- Learner Placement Procedure (December 2022; next review date April 2023), and
- Display Screen Equipment (DSE) Guidance (not dated – links to Remote Working Hub, Vision Screening and Eye Test, the DSE Form, and Working with DSE).

The Health and Safety Officer joined the College during 2022, and they are in the process of reviewing College arrangements. They have developed an improvement plan for areas which require to be strengthened, such as improving AINM reporting to improve the number of near misses reported; review of the management of Personal Emergency Evacuation Plans (PEEPs); and the consolidation of risk assessments completed across the College estate. To support this assessment, the Health and Safety Officer mapped arrangements to identify key controls established (see Appendix) and improvement planning is reported to the Health, Safety and Wellbeing Committee, which is attended by managers from across the College, including academic areas and support services.

Our review noted that there is effective communication of health and safety requirements to staff through the induction process and, as noted earlier, staff can access information directly from the dedicated Health and Safety SharePoint page or via the Health and Safety Officer. The College also has a Trade Union Safety Representative who staff frequently engage with. This individual works closely with the Health and Safety Officer and Estates Team. The Trade Union Safety Representative has protected time to undertake this role. Associated targeted training is provided by their Trade Union. As only one Union is represented, their ability to gather feedback from across the College and attend the Health, Safety and Wellbeing Committee can be impacted due to other commitments. Management highlighted that the other Trade Unions have been requested to seek volunteers to support this role after recent turnover of College staff. Trade Unions are engaged when updating policies and any changes are made to arrangements, such as with the risk assessment review.



Objective 1: A Health, Safety and Wellbeing policy and documented procedures which are communicated to all staff (Continued).

There is also a programme of health and safety training (see Objective 3). Locally, it is the responsibility of line managers to complete risk assessments and communicate health and safety arrangements to staff and students, with further support available from the Health and Safety Team (where appropriate). The Health and Safety Officer is also developing a programme of new training on the revised Risk Assessment templates and use of the new 5x5 risk matrix that aims to improve action planning for risks identified.

Contractors are also informed of health and safety requirements as part of the initial procurement exercises, where due diligence is completed on vendor's health and safety arrangements and staff training before contract agreement. Permits to Work are completed and managed by the Estates Team, inspected by the Health and Safety Officer. The Health and Safety Officer also inspects activity underway (risk-based approach) and records results within an Observation Report that is used as part of contract performance management. Where there is need, such as tree felling, health and safety arrangements are also communicated to the residents affected and public.

Students are informed of their health and safety responsibilities during the induction and class enrolments. We also evidenced through walkthrough students completing risk assessments as part of their course activities, such as in woodwork, that are held by students. There are also posters within the College detailing contact details of the Health and Safety Officer and first aiders.

Wellbeing

In relation to staff and student wellbeing, we noted a plethora of supporting information available on the staff intranet and student portal. There is an active Wellbeing Programme underway at the College with advertising of initiatives throughout the campus (as noted in our walkthrough of the Kingsway Campus). Notably, the Thrive Programme is established to support students and staff with the cost-of-living crisis. A dedicated page on the student and staff portals should show individuals can access free hot breakfasts and lunches (soup) as part of the normal cafeteria offerings; free meals from the hospitality department; free haircuts from the Hair and Beauty department; free clothing banks and domestic equipment libraries; and free events to keep students warm and on campus after hours. There are QR codes throughout the campuses for individuals to use smart devices to access further information discreetly.

We also evidenced posters with the central number for first aiders around Campus and QR codes for scheduling time with Student Services.

Our feedback from the Students' Association representative noted there is full engagement by the College's Executive Team to ensure student health and safety and wellbeing. The Students' Association actively seeks feedback from students and attends the Health, Safety and Wellbeing Committee (discussed in Objective 6).



Objective 1: A Health, Safety and Wellbeing policy and documented procedures which are communicated to all staff (Continued).

We had high level discussions on student support; but this area was not audited in detail as part of this review because it is a separate topic on our audit universe. Our discussions with the Students' Association representative and Learner Engagement and Community Partnership Manager noted that the College is aware of the importance of maintaining mental health support for both students and staff, following the COVID-19 pandemic. They are aware that funding in this area is being reduced, nationally, resulting in a risk to the reduction of resources available to support mental health programmes. However, feedback provided confirmed that the Executive Team is keen to maintain support and management are actively seeking alternative funding opportunities.

For members of staff, the College has adopted guidance from MIND, the mental health charity. There is information and guidance available on the staff intranet that allows staff to self-assess their current wellbeing and create proactive plans.

The Health, Safety and Wellbeing Committee is also attended by the People Team who feedback on issues and trends and update management on the wealth of wider wellbeing programmes for staff. These arrangements were noted to be comprehensive and in line with good practice.



Objective 2: A formal risk identification and assessment process.

Activity Risk Assessments

The Risk Assessment Process (December 2022) is documented and available to staff on SharePoint. Other procedures related to risk assessments for student activity were also noted including the Excursions and Residential Process (December 2022), Learner Placement Procedure (December 2022), and Safe Use of Work Equipment Process (December 2022). Our review of procedures noted arrangements were reasonable and reflected the guidance by the HSE. There was one minor enhancement which is noted in **R1**.

The completion of Risk Assessment Forms (RAFTs) is delegated to local management and academic staff. They can access the templates on the Health and Safety Share Point. The College updates all risk assessments prior to the start of the new academic term. Communication for this activity is led by the Health and Safety Officer. Completed RAFTs are held on SharePoint or locally. Our discussions with the Head of Estates and Health and Safety Officer noted that there is no ambition to develop a digital system for tracking the completion of risk assessments given the delegated authority to local areas. However, the risk-based programme of inspections will ensure compliance with standards expected (see Objective 4).

At the time of our audit, management were rolling out a revised RAFT1 template using a 5x5 risk matrix for risk assessment from the previous 3x3 matrix. Inspection of the 5x5 matrix noted it aligned to expected practice and more clearly identified the risk scoring (above 9) that should trigger activity to stop and advice to be sought from senior management and the Safety Team. Our inspection of a sample of six risk assessments provided noted the 5x5 matrix will provide more specific action planning. A training programme is established to communicate changes to the risk assessment process to management and academics over Quarter 1 2023.

Our sample testing of risk assessments selected noted all were completed in line with policy requirements. However, consistency of the RAFT templates used should be reviewed (also captured in **R1**).

Fire Safety

All staff, learners, contractors, and visitors are required to follow the College fire procedures. These procedures are displayed at all campuses. The fire evacuation procedures are documented in the Fire Management Process (December 2020). We reviewed the Health, Safety and Wellbeing Policy and the Fire Management procedure against requirements set by the Scottish Government: Fire safety - existing non-residential premises: practical guidance. (<https://www.gov.scot/publications/practical-fire-safety-guidance-existing-non-residential-premises-2/>) and noted alignment.

We evidenced fire evacuations completed at the three campuses in November 2022 where minor recommendations were identified. There was also third-party assessment of the dry riser testing at Arbroath (October 2022), Fire extinguisher maintenance at the Helping Hand Nursery (December 2022) and Sprinkler Test at Gardyne Campus (September 2022) with no recommendations. There was sufficient evidence to note that appropriate measures are established to ensure fire safety risks are controlled across the sample of inspections reviewed.



Objective 2: A formal risk identification and assessment process (Continued).

Observation	Risk	Recommendation	Management Response		
<p>At the time of our audit fieldwork, the Risk Assessment Process had still to be updated to reflect the new 5x5 risk assessment matrix and we noted the absence of specific guidance for young people / children, migrant workers (or student) (mainly relating to language barriers and wellbeing), and people with disabilities within Section 3.2 “Deciding who might be harmed” in line with guidance from the HSE.</p> <p>The keys identifying vulnerable groups in the risk assessments we sample tested were also inconsistent, thereby impacting on the thoroughness of the assessments made on potential vulnerable groups. For example, one template excluded expecting mothers/new mothers from the key of vulnerable people to be assessed (Motor Vehicle Workshop, August 2022) or there was no key (Land based Mini Digger Risk Assessment, February 2022).</p>	<p>Evidence that the College has assessed all specific vulnerable groups in line with HSE requirements.</p>	<p>R1 To enhance alignment with HSE requirements, the vulnerable groups section of the Risk Assessment Process should be expanded to also consider migrant workers (including staff who may have barriers to understanding the English language or have underlying mental health considerations), staff with disabilities, and young people / children.</p> <p>In the current review of new Risk Assessment Forms, management should detail a key for “who can be harmed” to ensure all vulnerable groups identified are assessed in line with policy.</p>	<p>Accepted: The Risk Assessment Process document will be updated to include consideration of vulnerable groups.</p> <p>Risk Assessment form will be updated to include a ‘vulnerable group’ option when assessing ‘who can be harmed’.</p> <p>To be actioned by: H&S Officer</p> <p>No later than: 31 May 2023</p> <table border="1" data-bbox="1644 863 2085 997"> <tr> <td data-bbox="1644 863 1865 997">Grade</td> <td data-bbox="1872 863 2085 997">3</td> </tr> </table>	Grade	3
Grade	3				



Objective 2: A formal risk identification and assessment process (Continued).

Personal Emergency Evacuation Plans (PEEPS)

Individuals who have difficulty in perceiving or responding to a fire or in leaving the premises if there is a fire require a PEEP to be completed. Student services record the requirements for a PEEP on FLO system that is checked by the Health and Safety Officer. The People Team also notify the Health and Safety Officer of staff requiring a PEEP. They complete the PEEP with the individual which also allows the Health and Safety Officer to demonstrate the evacuation process, including how to access the EVAC chairs, and where alarms are located.

The Health and Safety Officer Report to the Health, Safety and Wellbeing Committee tracked the number of PEEPs completed.

Our walkthrough of the PEEP development and scheduling process noted the resource required by the Health and Safety Officer to complete all reviews in person. Noting the volume of PEEPs required (58 completed between August 2022 and January 2023), management are reviewing the timing when PEEPs can be completed with Student Services, such as during the student enrolment / induction process, as well as whether there are continuing students, to allow more complex cases to be reviewed by the Health and Safety Officer.

However, despite the volume, the individual PEEPs are completed to expectations and the Health and Safety Officer noted student feedback from one to ones reduces their anxiety around any potential actions needed to be taken during an evacuation.

First Aid Equipment

Defibs and first aid kits are inspected every 12 weeks by the Health and Safety Officer. This includes the monitoring of first aid kits and fire extinguishers in minibuses.



Objective 3: A Health, Safety and Wellbeing training programme which includes induction training, refresher training and training for new equipment and legislation.

All new starts, and their Line Manager, are provided with the New Start Induction Checklist that includes local training requirements on health, safety and wellbeing policies and procedures. As per the College's Health Safety and Wellbeing Policy, staff also complete mandatory induction training that includes three eLearning modules related to health and safety on Test Global.

The agreed College process dictates that mandatory training should be completed within the first three months of employment and no later than the end of their probationary period at 6 months. It is the responsibility of Line Manager's to monitor completion. Completion of mandatory training is also monitored by the People Team with quarterly figures provided to the Human Resources and Development Committee. We reviewed the completion rates of the three health and safety modules reported to the HR & Development Committee between November 2021 and November 2022 and noted an upward trend. The 2022 completion rates were generally above the 85% target rate.

Training Completion Rates	November 2021	February 2022	May 2022	September 2022	November 2022
Health & Safety training	78%	77%	86%	88%	88%
Fire safety	80%	80%	88%	90%	91%
Display Screen Equipment (DSE)	75%	74%	81%	83%	86%
Mental wellbeing in Children and Young People (New course being rolled out)	N/a	N/a	N/a	6%	26%

Reports detailing employee training completion rates can be extracted from Test Global. The process for monitoring completion by the People Team is manual and the system does not readily identify any gaps / red flags. Activity is underway by the College to update the HR and OD systems into one system to ease ongoing compliance monitoring.

We obtained an extract from Test Global and analysed the status of modules completed for all new starts from 1 February 2022 to the date of the audit. Removing individuals who remained within their six-month probationary period at the time of the audit from the results, we identified who has completed the modules (within their six-month probation period), against those who did not complete any health and safety modules, and those who completed their modules after their 6-month probationary period. Our results were provided to the Head of Estates and Health and Safety Officer for awareness and a recommendation was raised below.



Objective 3: A Health, Safety and Wellbeing training programme which includes induction training, refresher training and training for new equipment and legislation (Continued).

Observation	Risk	Recommendation	Management Response
<p>It was not clear in the policy which job roles are excluded from completing all mandatory training or the training modules applicable to certain job types. Our review of training data provided to us noted not all new starters complete the online health and safety modules. For example, from the 30 new starters identified from 1 February 2022 to the date of the audit, only eight had completed all of the necessary health and safety modules. On further review, the list of 19 staff not completing mandatory training were mainly identified as variable hours lecturers (12 individuals) or individuals on casual contracts (six individuals). Only one permanent worker had not completed any mandatory training and we noted that their probationary period had been extended. The People Team noted that line managers have responsibility for ensuring that health and safety training is appropriate when staff are onsite.</p> <p>We also noted that most of the training recorded as completed was after the 6-month probationary period. This indicates that training is not completed within the first three months in line with the induction process. The People Team highlighted the system does not readily identify red flags and it takes manual manipulation of reports to identify outliers that are often chased with line managers and staff involved. Work is underway by the College to improve reporting with review of one HR system that also captures occupations development data.</p>	<p>The College cannot demonstrate that all staff are aware of their health and safety responsibilities and obligations.</p>	<p>R2 The Health, Safety and Wellbeing policy should be enhanced to include specific detail on who should complete the mandatory health and safety e-learning and describe the roles that are excluded, in order to provide absolute transparency on arrangements.</p> <p>To ensure compliance, the Health and Safety Officer should ensure that staff mandatory training is completed and up to date as part of the departmental inspection programme. This should incorporate a check to ensure the timely completion of induction training.</p> <p>Line managers should be reminded of the need to ensure the induction process and checklists are completed, in order to reduce the costs (resource, time) for the People Team checking on progress and ensuring enhanced staff awareness of health and safety requirements. Good practice ensures health and safety training is completed within the first month of employment.</p>	<p>Accepted: The Health, Safety and Wellbeing policy will be revised to provide clarity on which roles are excluded.</p> <p>There will be a check on compliance with mandatory Health and Safety Training undertaken by the Estates Team.</p> <p>The People Team will remind line managers of their responsibility to ensure new staff undertake the necessary mandatory induction training.</p> <p>To be actioned by: Health & Safety Officer, Human Resources Manager, Vice Principal (Corporate Services)</p> <p>No later than: 31 August 2023</p> <div style="display: flex; justify-content: space-between; align-items: center; margin-top: 10px;"> Grade <div data-bbox="1883 1190 2101 1315" style="background-color: #76b82a; color: white; padding: 5px 15px; border-radius: 5px;">3</div> </div>



Objective 3: A Health, Safety and Wellbeing training programme which includes induction training, refresher training and training for new equipment and legislation (Continued).

The College also supports continuing personal development for management with specific roles in health and safety, such as maintaining accreditations by the Health and Safety Officer. The Health and Safety Officer keeps abreast of legislative changes through ongoing review and professional engagement out with the College.

Role based training needs are assessed by the People Team and management through Training Needs Analysis. Line management have responsibility for monitoring completion of role specific training.

Refresher training is based on roles and responsibilities. Since 2021/22, the College has adopted a three-year cycle of refresher training with each year having a key theme. Health, safety, and wellbeing is scheduled for the new academic year 2023/34. During the year, there are a programme of talks, webinars, and updates to support staff understanding. It will also coincide with a refresh of their mandatory training requirements.

Ad hoc training is provided by the Health and Safety Officer to areas or staff where risk assessments, such as with new equipment, or AINM reports demonstrate need. Our discussions with management noted close working between the Health and Safety Officer and the Trade Union Safety Representative(s) to ensure appropriate training and feedback, where necessary.

First Aider Training requirements are detailed in the Health Safety and Wellbeing Policy, including a link to the contact numbers for first aiders on the staff Portal. There are 52 first aiders across the College's three campuses with an average of 17 per campus (as per data in Health and Safety Officer's Report to the Health, Safety and Wellbeing Committee January 2023). Completion of first aider training is monitored by the Health, Safety and Wellbeing Committee via the Health and Safety Officer. There were no First Aid courses completed between August 2022 and December 2022.

Fire Warden Training is managed by the Health and Safety Officer, with external training providers brought in, where deemed necessary. For example, EVAC Chair Train the Trainer was due to commence in February 2023, which will allow leads to subsequently train Fire Wardens on the use of EVAC Chairs across all campuses.



Objective 4: Regular monitoring of Health, Safety and Wellbeing systems to ensure that they are functioning effectively including Health and Safety audits, carried out either internally or by external agencies such as the Health and Safety Executive.

Departmental Safety Checklist Forms and Guidance were issued to 36 departments across the College in November 2022. At the time of our audit fieldwork, all returns had been obtained from management and the Health and Safety Officer was in the process of consolidating the results to assess the overall risk profile of the College. There were 40 questions on the checklists under the headings of People, Procedures, Plant / Substances and Premises. The results will be used to develop and drive the programme of departmental inspections for 2023/34.

Work was also underway to assess how best to store and track the completion of risk assessments and related documentation that are typically accessed on request by the Health and Safety team. While a dedicated system was not being used; management were reviewing the use of SharePoint as a way of tracking completed risk assessments and to ensure safe systems of work. The Health, Safety and Wellbeing Committee is fully aware of the status of work through Health and Safety Officer reporting.

Discussions with management noted that all areas update their risk assessments annually at the beginning of the academic year. These are spot checked as part of business-as-usual activity by the Health and Safety Officer and Estates team. The aim of the programme development noted above is to ensure a systematic review of health and safety for risk assurance reporting and trend analysis in line with expected practice. A recommendation was not raised given the status of work to develop the programme and planning in relation to reporting outcomes of departmental inspection trends to the Health, Safety and Wellbeing Committee in line with expectations.

Additional inspections evidenced through walkthrough with the Health and Safety Officer were as follows:

- Fire safety - Completion of fire drills and results across Kingsway, Gardyne, and Arbroath (November 2022). The Nursery was planned at the time of our audit (January 2023). We also evidenced third party inspection of fire sprinkler systems and extinguishers.
- AINM reporting and investigation (see Objective 5).
- Monitoring the status of First Aider rotas and Fire Reporting Officer / Warden requirements.
- Contractor permit to work review and inspection of activities.
- Due diligence of health and safety arrangements at organisations providing work experience opportunities for students.
- Inspection of the College's additional facilities, including the gardens, Nursery, Gardyne Theatre, and the gym.

Arrangements were noted as comprehensive and effective. Outcomes are reported to the Health, Safety and Wellbeing Committee.

In relation to external inspections by the HSE, there are effective reporting systems established to ensure timely reporting of issues arising from external inspections, such as by the HSE, by the Health and Safety Officer to the Executive Team via the Vice Principal (Corporate Services) and Board, where necessary. The College had a HSE inspection on COVID-19 controls within the Hair and Beauty Department in November 2020. The inspection raised very minor recommendations. While the timing of this inspection was out with the scope for this audit, management had retained evidence of action tracking and completion.



Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required.

The College has defined different types of events as follows:

- Accident – an event where a person is injured harmed.
- Incident – an event where property is damaged, or a task's completion is hindered.
- Near Miss – an event where neither happened but could have.

Events are recorded in the new AIMN system (a Microsoft Access database) by member of staff, a First Aider or student. This logs the event in the database and sends an automatic email notification to the Health and Safety Team inbox and the staff member's Department Line Management.

Inspection of the database noted an audit trail of the event, specific details of persons involved, and outcomes. At the time of our audit, a pilot was underway at the Kingsway Campus to improve reporting, in particular the reporting of near misses. Near misses were an area identified by the Health and Safety Officer as being typically low for an organisation the size of the College. To ease reporting of all types of events, QR Codes (see below) were being advertised across the campus to allow individuals to report via their smart device.



Our walkthrough of the reporting noted it is currently logged separately to the main AINM database; however, management are aware of that issue and actions are established to merge the information for future reporting. Otherwise, we noted the QR codes were being used and the new system was operational. Management were also in the process of developing a training programme for the use of the system and to improve reporting by staff and students.

Objective 5: An incident and accident recording system with follow-up and implementation of new controls where required (Continued).

In line with HSE requirements, when an incident or accident is identified, an investigation is undertaken by the Health and Safety Officer. The AINM system tracks the investigation process, and we evidenced notes in the sample of events tested. Preventative actions were also recorded and monitored by the Health and Safety Officer to completion.

The College has experienced RIDDOR events, namely associated with students. For example, the two RIDDOR incidents reported that had occurred during the current academic year related to students injuring themselves during practical classes involving sharp knives e.g., joinery workshops. Our inspection of records noted the incidents were managed in line with HSE guidelines and reported externally as required.

In relation to student safety, we sought assurance on arrangements for academic staff to review the FLO system that holds any student related assessments for any additional support in practical classes. The Health and Safety Officer and Trade Union Safety Representative were also working with academic areas to mitigate events from reoccurring.

Outcomes are reported to the Health, Safety and Wellbeing Committee. Our inspection of AINM and RIDDOR reporting noted arrangements were reasonable. No issues were identified.



Objective 6: Regular reporting of Health, Safety and Wellbeing to the College Executive Team and to the Board of Management.

The Health, Safety and Wellbeing Committee has operational responsibility for the oversight of arrangements. It is chaired by the Vice Principal (Corporate Services). As per its Terms of Reference (August 2022), it normally meets three times per year and is attended by the relevant health and safety staff from the Estates team, Trade Union Safety Representative(s), a Head of Sector, Heads of Learning, the HR Manager, Student Support Manager, Students' Association representatives, Learner Engagement representatives, support, and academic staff representatives. This representation allows communication of key decisions across all staff. Inspection of minutes noted good attendance from across the College departments.

Management highlighted that a recent turnover in staff has impacted the number of Trade Union Safety Representatives. Originally three, there is only one. However, actions are underway to seek additional representation.

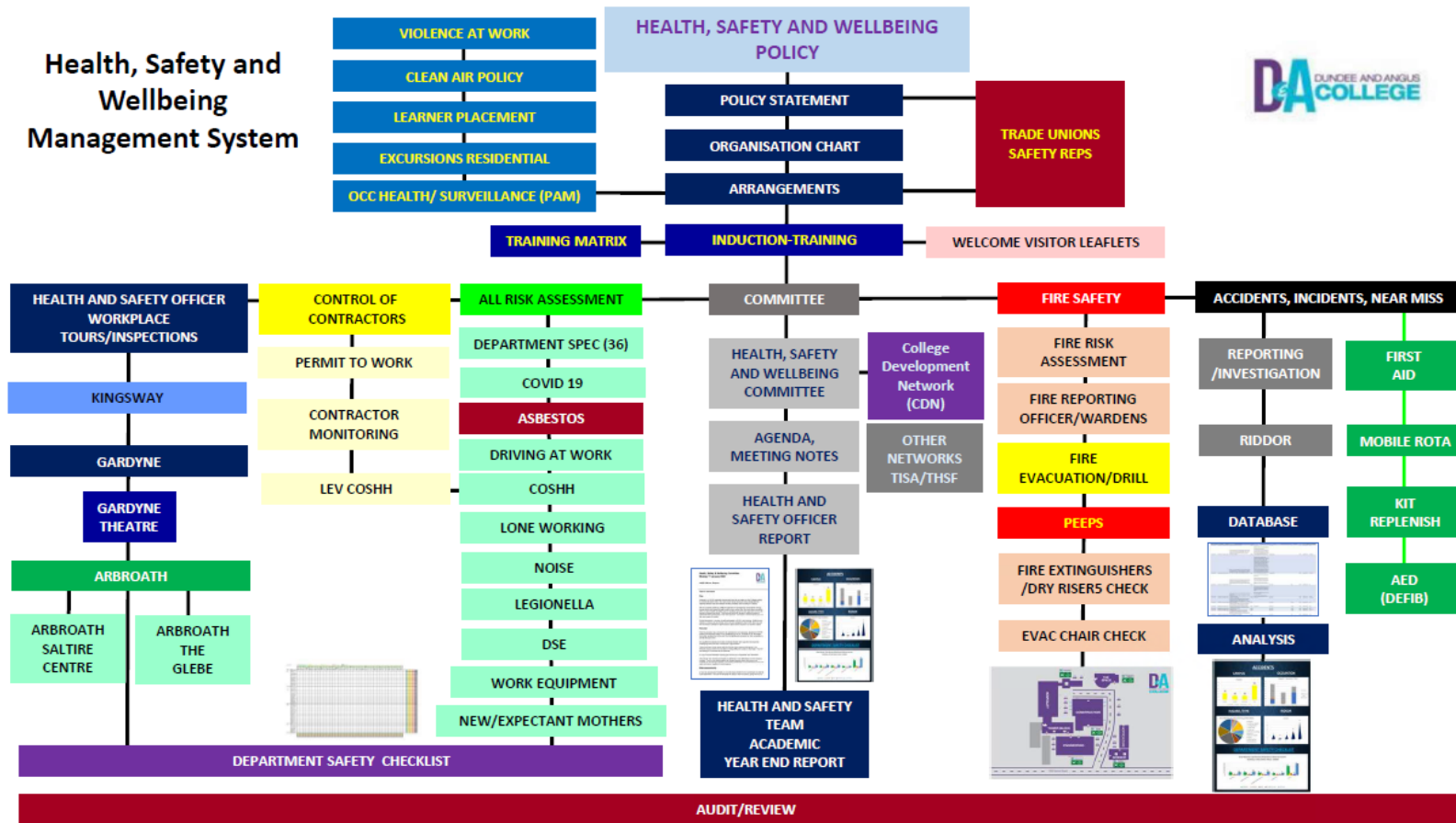
Minutes of the Health, Safety and Wellbeing Committee were provided to the Board of Management's quarterly HR and Development Committee over 2022. The Committee has delegated authority to monitor the Health and Safety policy on behalf of the Board and must receive regular reporting and statistical analyses on health and safety issues as per its Terms of Reference (August 2015). Review of minutes and papers submitted to the HR and Development Committee (September 2022) noted minutes from the Health, Safety and Wellbeing Committee and the Health and Safety Annual Report.

Minutes from the HR & Development Committee were in turn provided to the Board of Management.



Appendix

Health, Safety and Wellbeing Management System



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BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



INTERNAL AUDIT

2022/23 PROGRESS REPORT

PAPER D

Dundee & Angus College

Internal Audit Progress Report

Audit & Risk Committee – 7 March 2023

Issued: 27 February 2023



Internal Audit Progress Report

March 2023

Progress in delivering the annual plan for 2022/23 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Risk Committee	Comments
Annual Plan 2022/23	September 2022	Draft: 19/08/22 2 nd Draft: 05/09/22 Final: 20/09/22	2023/01	N/A	20/09/22	
Cash & Bank	December 2022	Draft: 21/11/22 Final: 22/11/22	2023/02	Satisfactory	06/12/22	
Health, Safety and Wellbeing	March 2023	Draft: 22/03/23 Final: 27/02/23	2023/04	Good	07/03/23	
Teaching Staff Utilisation	June 2023					Fieldwork scheduled for w/c 17 April 2023
Infrastructure Strategy / Capital Projects	June 2023					Fieldwork scheduled for w/c 17 April 2023
Partnership Working (incl. Regional Engagement) – Tay Cities Deal	March 2023	Draft: 27/03/23 Final:	2023/03			Fieldwork concluded but issue of draft report delayed due to HL
Credits	December 2023					Fieldwork scheduled for w/c 21 August 2023



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Risk Committee	Comments
Bursary, Childcare and Hardship Funds	December 2023					Fieldwork scheduled for w/c 14 August 2023
EMA	December 2023					Fieldwork scheduled for w/c 14 August 2023
Follow Up Reviews	September 2023					Fieldwork scheduled for w/c 17 July 2023

Gradings are defined as follows:

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



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BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



INTERNAL AUDIT

FOLLOW UP SUMMARY

PAPER E

BOARD OF MANAGEMENT

Audit & Risk Committee Tuesday 7 March 2023



Internal Audit Outstanding Actions Follow-up Summary

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 an update on the progress of actions related to the theft of cash in the catering outlet and other related updates.




2. Recommendations

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

3. Background

The following provides a summary of the progress of Internal Audit recommendations since the December 2022 meeting.

Audit Area	Report Grades	Number of Actions Outstanding (& Priority Grades)		
		1	2	3
Student Invoicing and Debt Management	Satisfactory	-	-	2
Data Protection	Good			2
Publicity & Communications	Satisfactory			1 1
Cash & Bank	Satisfactory			5
	Total	-	-	12

	Complete or on track to complete
	Behind schedule by < 3 months from original deadline
	Behind schedule by > 3 months, or in danger of not being delivered

Of the 12 outstanding actions, since the last Audit & Risk Committee, the following progress has been made:

- 4 are **Complete**
- 2 are **On Target** to complete

- 5 are **Behind Schedule**

The outstanding actions with the respective progress updates are detailed in Appendix 1 below.

4. National Fraud Initiative Update

The matches for our next (our Third) National Fraud Initiative (NFI) 2022/23 exercise have been received. We received a list of 196 matches, which is of a similar volume to last time. The 11 payroll matches have been confirmed as non-fraudulent and the process is ongoing with investigating the other 185 purchasing matches, which so far have not identified any fraudulent incidences. An analysis of the exercise, once complete, will be presented to the next Audit & Risk Committee.

In terms of the roll-out of the Fraud, Bribery and Corruption policy and training this has been incorporated into the CPD programme for the Leadership Development Forum.

5. Theft of Cash

Good progress has been made on the implementation of the review recommendations as detailed in Appendix 2 below, with all actions now being closed out.

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 and other 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 achieve/maintain compliance arrangements

3.3 – legal actions; serious accident; incident or civil/criminal breach

3.5 – loss of reputation with key stakeholders

3.8 – significant breach of ICT/Cyber security resulting in loss of service sufficient to impact
College student / staff outcomes

4.3 – breach of ICT/Cyber security

4.4 – failure to support effective data security/data protection

Authors: Steve Taylor, Vice Principal – People & Performance

Andy Ross, Head of ICT

Abi Mawhirt, Head of People and Organisational Development

Billy Grace, Head of Estates

Brian Ferguson, Head of Finance

Colin Lynah, Data Protection Officer

Michael Robinson, Catering Manager

Executive Sponsor: Jaki Carnegie, Vice Principal – Corporate Services

Outstanding Recommendations Update

Appendix 1

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at March 2023)
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 future plans for system development	Head of Finance and Head of ICT	July 2022 Phase 1 - October 2022 Phase 2 – January 2023 June 2023	<u>Behind Schedule</u> Phase 1 – complete Phase 2 – Technical issues in implementing require some additional consultancy to agree if this will be possible
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 January 2023 August 2023	<u>Behind schedule</u> The current Financial Procedure remains valid and collection has been augmented by additional methods of reaching out to students such as Teams and texts. Whilst a review has recommenced, staffing shortages within Finance is constraining progress and target date revised.
2022/05	R1 - Data Protection	3	Good	Consider establishing a data privacy network to support the Data Protection Officer, comprising data protection leads within key departments	Head of ICT	September 2022 March 2023	<u>Behind Schedule</u> Alongside this data governance group, the College are keen to launch an analytics, reporting and

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at March 2023)
				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.			dashboard working group as part of the new reporting strategy. As a result, this group's formation is delayed to align with the publication of the reporting strategy
2022/05	R3 – Data Protection	3	Good	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 R1) in monitoring compliance within their respective areas of the College.	Data Protection Officer / VP People & Performance	December-2022 June 2023	<u>Behind Schedule</u> Data protection compliance monitoring procedure and rolling internal audit plan is currently being finalised but has been delayed due to other priorities. A revised target to complete of June 2023 has been identified.

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at March 2023)
2022/06	R1 – Publicity and Communications	3	Satisfactory	The Internal Communication Policy should be reviewed to ensure that it adequately reflects the most recent developments in the communication processes within the College.	Head of People and Organisational Development	September 2022 December 2022 April 2023	<u>Behind Schedule</u> The draft update has been circulated to People Strategy Group members for feedback prior to publication.
2022/06	R2 – Publicity and Communications	3	Satisfactory	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.	Head of People and Organisational Development	July 2023	<u>On Track</u> Engaged with external company for delivery; currently scoping work with training programme to begin in early 2023.
2023/02	R1 – Cash & Bank	3	Satisfactory	It is recommended that consideration be given to allocating till operation supervisor responsibility for the review of refunds/ voids at the Arbroath site to one nominated member of staff (outwith the Supervisor) to further strengthen controls.	Catering Manager	January 2023	<u>Complete</u> One operator now has responsibility alongside the Supervisor to perform voids or refunds. The other operator will only be allocated if there are absences.

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at March 2023)
2023/02	R2 – Cash & Bank	3	Satisfactory	It is recommended that procedures for processing meal vouchers be recorded within the Cash Register Procedures document to ensure consistent approaches are continuously applied across all sites.	Catering Manager	January 2023	<u>Complete</u> The Cash Register Procedure has been updated to include the process for meal vouchers.
2023/02	R3 – Cash & Bank	3	Satisfactory	It is recommended that the RESPECT campaign is reinforced. It is also recommended that consideration be given to implementing a reconciliation between the inventories held against those purchased and sold (the information for which is available in the InnoOnDemandsystem), to track the level of any missing stock in each catering outlet.	Catering Manager	March 2023	<u>On Track</u> The RESPECT Campaign is a part of the ethos which aligns with the Customer Service training that all catering staff undergo. A reconciliation between the inventories held against those purchased and sold for a sample of stock items will be undertaken on each campus to identify any concerns. If there are concerns additional reconciliations will be undertaken to capture data on the extent of concerns which will prompt further actions/decisions.

Year	Audit Area Report Title	Priority Action Grade	Report Grade	Action	Responsible Officer	Deadline	Progress (as at March 2023)
2023/02	R4 – Cash & Bank	3	Satisfactory	It is recommended that the spot check process be applied at the Kingsway site to ensure that the cash within the tills is adequately monitored, and that the overall culture of control is as robust as possible.	Supervisor	January 2023	<u>Complete</u> Spot checks are being carried out on a regular basis. These include making sure till is closed after each transaction, money is counted and checked against the till receipts to match up.
2023/02	R5 – Cash & Bank	3	Satisfactory	It is recommended that the spare key for the Arbroath site be allocated to another designated member of staff (for use when the Supervisor's absent), to ensure accountability within the security processes.	Arbroath Supervisor	January 2023	<u>Complete</u> One operator, alongside the Supervisor has been issued with the spare safe key.

Theft of Cash: Progress of Recommendations (reported to June 2022 Audit & Risk Committee)

Appendix 2

	Recommendation	Responsible Officer	Deadline	Progress (as at March 2023)
7	Consider installing CCTV cameras within all student catering outlets.	Head of Estates	November 2022	<u>Complete</u> CCTV systems now in all catering areas.

BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



RISK MANAGEMENT POLICY

PAPER F

- i) RISK MANAGEMENT UPDATE**
- ii) RISK MANAGEMENT POLICY**

BOARD OF MANAGEMENT
Audit and Risk Committee
Tuesday 7 March 2023



Risk Management Policy Update

Paper for approval

1. Introduction

Under the College Quality Management System, all College policies are subject to review on a rolling three-year basis. This review was impacted during the COVID-19 pandemic, and work is now progressing to review and update policies where required.

As the original Risk Management Policy was approved by the Audit & Risk Committee, the updated copy is presented for consideration and approval/

2. Review of Policy

From review of the policy, only minimal changes have been identified as follows in each case the revised wording is highlighted in red text within the document.

- Updating Committee name to reflect Audit & Risk title
- Inclusion of reference to fundamental risks to reflect previous amendment to risk management process
- Inclusion of key risk management practice for financial risks and sensitivities, including the provision of management accounts to all Board members as part of standard board papers
- Changes in wording to reflect amended Scottish Funding Council arrangements for college sector Regional Outcome Agreements.
- Additional wording to reflect the review of allocated risks by Board Committees
- Additional wording to reflect consideration of response to ['Black Swan risks'](#) as part of Business Continuity Planning (with thanks to K Keay for highlighting this approach).

Black Swan theory is a concept in risk management introduced by N Taleb. It argues that rare and unexpected events, referred to as "black swans," have a significant impact on human affairs and can cause profound and lasting changes in the world.

'Black swans' are events that are unpredictable, have a large impact, and are rationalised after the fact with the benefit of hindsight (such as the 2008 financial crisis, the 9/11 terrorist attacks, and the COVID-19 pandemic).

In terms of our Risk Management Policy, black swan theory highlights the importance of considering for unlikely but potentially devastating events and encourages organisations to consider and adopt responses that encourage and generate broader resilience to risks (rather than focus on specific responses).

3. Approvals

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

- Approval of the Risk Management Policy

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



RISK MANAGEMENT POLICY

College Policy No	PP06
Approved by	Audit & Risk Committee
Original Issue Date	30/09/2015
Current Issue Date	13/03/2023
Review Date	01/04/2026

Prepared by:	Quality Team	Approved By:	Vice Principal (People & Performance)
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1 PURPOSE

The purpose of this policy and related arrangements is to:

- outline approaches and arrangements in respect of the management, oversight, control, mitigation, evaluation and reporting of risks associated with College operations and activities;
- ensure that significant risks are monitored and managed more closely; and
- confirm the roles and responsibilities of the Board of Management, Senior Leadership team and others in the effective management of risks.

2 SCOPE

This policy covers the management of financial, strategic, operational, reputational and project-based risks related to all aspects of College activities and operations, including those where the College is operating in partnership with others.

This policy is approved by the Audit & Risk Committee of the Board of Management and will be subject to regular review by the Committee in line with College document control and review procedures.

It should be noted that this policy does not cover arrangements in respect of health and safety risk assessment which is managed under the terms of the College Health and Safety Policy.

3 IDENTIFICATION AND MANAGEMENT OF RISKS

The development of effective risk management arrangements are essential to control and manage the risks that may otherwise threaten the ability of the College to meet its objectives.

Risk management is bound inextricably within the system of internal control that operates across the College. This system encompasses a number of elements that together ensure that effective and efficient outcomes are achieved, allowing the College to respond to strategic and operational risks. These elements include the following.

3.1 Strategic Risk Framework

High level strategic risks are outlined within a clear risk register that links directly to the College **Strategy and key outcomes as outlined through the** Regional Outcome Agreement. These risks are discussed and approved by the full Board of Management two times per year. This framework is integrated with strategic planning arrangements and relates directly to strategic developments and detailed analysis of the regional operating context for the College.

Within these arrangements, the Executive Leadership Team undertake the ongoing monitoring and mitigation of risks significant to the College. The strategic risk register is formally reviewed and updated quarterly through the Board of Management Audit & Risk Committee.

Risks are managed based on a series of risk factors determined by assessment of the likelihood multiplied by the impact of each specific risk using a scale of 1 (low) to 5 (high).

Each risk factor is colour coded as follows:

Green	Low risk factor (Minor risk)	1 - 8
Amber	Medium risk factor (Significant risk)	9 - 15
Red	High risk factor (Major risk)	16 -20
Purple	Very High risk factor (Fundamental risk)	21 and above

Each risk is assessed and categorised prior to the actions taken to manage the risk and again following assessment of the mitigating actions in place. Where a post mitigation risk is highlighted as red this will be subject to review at each subsequent meeting of the Board of Management Audit & Risk Committee.

3.2 Regional Outcome Agreement (ROA) Activity Planning

The **national measurement** planning arrangements linked to the Regional Outcome Agreement are used to set outcome targets and objectives, inform budget plans, and identify risks associated with **many** College activities. Progress towards meeting ROA activity plans is reviewed through the use of the ROA measurement plan and is monitored on a rolling basis throughout the year and reported through the annual ROA self-evaluation report.

3.3 Quality Management System

The College operates a documented quality management system based around ISO9001 principles. This system provides a clear structure of policies, procedures, quality processes and other documentation that underpin the control and review of key College processes and their related risks.

All sections of the quality management system are approved at Executive Leadership Team level, with reference to the Board of Management where appropriate.

3.4 Operational Risk Framework

Managers ensure that significant risks related to the outcomes, activities and operational objectives of their area of responsibility are identified, assessed and monitored. Operational risks are appraised on a rolling basis through team/service/project meetings and emerging risks are communicated and managed as required. Where necessary, the impact of risks in respect of the achievement of operational outcomes is detailed within **operational plans and** self-evaluation records.

3.5 Determination and Management of Project-Based Risks

Approval of capital and revenue projects where College contribution is in excess of **£500k** in value will include the requirement to create and manage a specific risk register in relation to the project or activity. This determination and rating of risk must include the following.

- Risks impacting on project/College objectives.
- Significant financial and other operational risks.
- Reputational or other risks

Project based risk registers may be necessary in other circumstances where the nature of the project or the level of non-financial risk involved warrants this.

3.6 Financial Risks

The quarterly management accounts and outturn forecast reports provided to the Finance & Property Committee highlight the key risks and sensitivities underpinning the financial monitoring and planning being undertaken. These risks are reviewed at each Finance & Property Committee meeting, with this information shared with the full board to enhance awareness of the ongoing financial position and risks associated with this.

3.7 Internal Audit Arrangements

The Board of Management Audit & Risk Committee determines and approves a rolling annual schedule of internal audit activities designed to check and test internal control and risk management arrangements. Analysis and feedback in respect of risk and control issues is used to inform development and prioritisation of this schedule. The schedule includes the internal audit review of risk management approaches, arrangements, and effectiveness.

3.8 External Audit Arrangements

External audit provides feedback to the Audit & Risk Committee on the operation of the internal controls reviewed as part of the annual audit requirements specified by the Scottish Government and Scottish Funding Council.

3.9 Quality and Third-Party Monitoring

Internal and external reviews and reports in respect of the achievement of required outcomes and compliance with systems are used to inform potential risks and to strengthen internal control systems as appropriate.

3.10 Management Reporting Arrangements

Regular reporting through a range of management channels including: Executive and Senior Leadership Team meetings; team and service meetings; Stop and Review activities; and project and system planning groups is designed to monitor key risks and their controls.

Decisions to **address changes in the risk profile** are made through these regular reporting activities and priorities, impacts or concerns are reported to the Senior Leadership Team and/or the Board as necessary.

To underpin these arrangements extensive use is made of clear and comprehensive data through real-time reporting from College systems and the development and review of a broad range of business intelligence **dashboards and** reports.

3.11 Annual Report Arrangements

The Board of Management is responsible for reviewing annually the effectiveness of risk management arrangements and outcomes, based on information provided by the independent auditors (internal and external) and the Executive Leadership Team.

To inform this the Audit & Risk Committee will consider annually a report produced by the internal auditors that summarises the outcomes of audit activities and provides a clear opinion in respect of the robustness of the internal controls in place and any other significant factors found.

Detailed evaluation reports in respect of the achievement of key College outcomes and on the quality of learning, teaching and services will be discussed and approved annually by the full Board (or relevant Committee). These will be considered alongside financial performance and other metrics as considered appropriate.

3.12 Business Continuity Planning and Disaster Recovery

The College maintains a business continuity plan providing a framework within which serious incidents or other significant events that may impact on business continuity are managed.

Business continuity and disaster recovery arrangements are scenario tested on a regular basis by the Senior Leadership Team. The outcomes of scenario testing will be used to improve arrangements as appropriate.

Business continuity testing will include testing against unquantifiable 'black swan risks' to ensure that plans and approaches are as resilient as they can be in respect of unexpected and unconsidered high impact risks.

4 RESPONSIBILITIES

4.1 Role of the Board of Management

The Board of Management has responsibility to provide leadership within a framework of effective controls which enable risk to be assessed and managed. The Board of Management has responsibility through the operation of the Board and each Board Committee to monitor, challenge and overseeing risk management within the College as a whole.

Within all of these arrangements it is the responsibility of the Board of Management to:

- Establish the overall culture and ethos in respect of risk and opportunity management within the College.
- Determine the appropriate risk appetite (the level of exposure with which the Board is comfortable) for the College that balances risk with opportunity.
- Approve major decisions affecting the College risk profile or exposure in accordance with appropriate financial strategy and procedures and agreed delegation limits
- Ensure that risk management is integrated in strategic planning activities and outcome agreements.
- Monitor the management of key risks (those rated in excess of the risk appetite) to reduce their probability and impact.
- Satisfy itself that the less significant risks are managed, and that risk controls are in place and working effectively.
- Annually review the College approach to risk management and approve changes or improvements as necessary.

Each Board Committee reviews the strategic risks allocated to its area of responsibility on a quarterly basis, making recommendations on change to the Audit & Risk Committee as appropriate.

4.2 Role of the Audit & Risk Committee

The Board of Management has delegated responsibility for risk management to the Audit & Risk Committee.

The Audit & Risk Committee will monitor and report to the Board on internal controls and alert Board members to any significant emerging issues. In addition, the Committee oversees internal audit, external audit and management as required in its review of internal controls.

The Audit & Risk Committee will report to the Board annually on the effectiveness of the internal control system, including the College system for the management of risk.

4.3 Role of the Senior Leadership Team

As the senior management group of the College, the Senior Leadership Team have overall operational responsibility for the identification, management and mitigation of risk in line with Board objectives and risk appetite.

It is the role of the Senior Leadership Team to provide advice and guidance to the Board in respect of potential and actual risk issues and to implement appropriate risk management and internal controls on an on-going basis. Senior Leadership Team members will also be asked to provide accurate, timely and clear information to the Board of Management and its Committees to support board members in understanding and evaluating the status of risks and controls.

Within these responsibilities, the Vice Principal Corporate Services and the Audit & Risk Committee will review annually the effectiveness of the system of internal control and provide a report on this to the Board of Management through the Audit & Risk Committee.

4.4 Role of Managers

All staff with a management or team leadership role are responsible for ensuring that good risk management practices are developed and adopted within their area of responsibility.

5 IMPLEMENTATION

To support implementation of this policy all staff with responsibilities under the terms of the policy will receive appropriate guidance, support and training in relation to these responsibilities.

6 REFERENCES

- Board of Management Articles and Committee Remits
- Code of Good Governance for Scotland's Colleges
- Strategic risk register
- Regional Outcome Agreement
- Quality Manual
- Finance Procedures
- Internal audit schedule and reporting
- Business Continuity Plan

7 REVIEW DETAILS

Next Review Scheduled for: 1 April 2026

Responsibility for Review: Audit Committee and Vice Principal (People and Planning)

Union Consultation Required: No

UNDER REVIEW

BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



STRATEGIC RISK REGISTER

PAPER G

BOARD OF MANAGEMENT
Audit and Risk Committee
Tuesday 7 March 2023



Strategic Risk Register Update

Paper for approval

1. Strategic Risk Register

A copy of the March 2023 draft Strategic Risk Register is enclosed. This is noted for discussion and incorporates a range of risks that have been reviewed following points raised by the Board Chair in autumn 2022. In each case the points raised are outlined alongside the proposed steps to be taken.

2. Review of Risks

Following discussion with the Board Chair, the following points have been considered in respect of strategic risks.

Risk		Comment	Proposed Step
1.2	College may be disadvantaged by changes to either UK or Scottish Government policies	Not sure if this is in Section 3 but FE sector looks particularly vulnerable to UK public sector funding pressure, especially given those areas that are most likely to be given some protection from inflation. My judgment is that this doesn't look like a green risk for any body funded largely through taxation, for D&A should be amber at best.	Post mitigation likelihood increased from 2 to 3 to reflect current public sector challenges
2.1	Change in SFC Funding Methodology and Allocation – Reduction in Funding	Reduction in SFC funding looks both major and probable – red risk even post mitigation.	Post mitigation impact increased from 2 to 3 to reflect current public sector challenges
2.2	Failure to achieve institutional sustainability	It has been discussed at Board and F&P meetings about the impact and likelihood of this risk both increasing to 5	Reviewed but no change currently. An increase of this type would signal that post mitigation this remained an inevitable outcome and that

Risk		Comment	Proposed Step
			the College would no longer remain institutionally sustainable.
2.3	National outcomes on salaries and conditions of service outstrip ability to pay.	Salaries outstrip ability to pay looks major and possible at best.	Reviewed but no change currently Overall risk is covered under the financial sustainability risk (2.2)
3.5	Reputational Risk – Loss of reputation with key stakeholders	Reputational risk – My preference would be that this is amber until the Executive come back to BOM with lessons learned.	Post mitigation likelihood increased from 2 to 3 pending lessons learner exercise
3.7	Industrial Relations Problems (including industrial action)	Industrial action – closely linked to 2.3. Unless SG step in with some additional funding or the trade unions significantly reduce their opening bid of £5k across all grades there will be industrial action by teaching and support staff. Even post mitigation, and I recognise the brilliant work being done here, I can't see the likelihood being reduced to unlikely and scored as 2.	Reviewed but no change currently Whilst industrial action remains likely the impact of this is less clear and based on previous experience can be mitigated
4.1	Disasters – eg Fire, MIS Failure, Failure of Emergency Procedures	Disasters – think post mitigation likelihood as remote is worth shifting to unlikely. If we do have a disaster post event analysis will make that judgement look rather complacent.	Wording updated to include 'major' to better reflect focus of risk Whilst the impact of a major disaster (fire etc) is very significant, it is not believed that the risk of this occurring has increased.
4.3	Breach of ICT/Cyber security	Cyber breach – is the risk of this to D&A really the same as failure to achieve ambitions of digital strategy? At the moment I don't think this risk ever drops below being amber. If we do suffer a breach, and this continues to be likely in my view, we	Wording updated to better reflect the pre and post mitigation risk

Risk		Comment	Proposed Step
		will once again look very complacent in how we have evaluated that risk.	
	No current Strategic Risk	In relation to compulsory redundancies, I think this related back to funding for salaries not matching outcomes of negotiations, consequence of risk 2.3 becoming a live issue. Need to think carefully about how and where we record that risk.	It is not felt that compulsory redundancy in itself is a Strategic Risk. College approach is always to seek to avoid any need for compulsory redundancy with the impact of this (should the situation arise) incorporated within risk 3.7 (Industrial Relations Problems)
	No current Strategic Risk	Is there also a strategic risk around failure of BOM governance or is that implicit in the other risks?	It is not felt that an additional risk is required for this item.
	Risk Register Format		Format adapted to include mark of risks: Remaining static ↔ Decreasing ↓ Increasing ↑ From previous version

3. 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. It is proposed that this risk be further reduced given another 12 months of post Brexit experience.

4. Credit Target Risks

Following on from previous updates in respect of the reduction in full-time student recruitment in 2021/22 and in 2022/23, discussions remain on-going between Colleges Scotland and the Scottish Funding Council around a range of sector wide flexibilities and rule changes to better support the sector.

Feedback from SFC remains supportive of the sector and that colleges should not be overly concerned around the risk of financial clawback for 2021/22 and 2022/23. This however has not yet been formally confirmed.

Wider discussions surrounding future funding and activity target arrangements are progressing at a national level and it is anticipated that changes will be highlighted within the indicative funding announcement in mid-March 2023.

5. 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 moved this risk into the Major Risk (**Red**) category, and it is unlikely that this risk will be reduced in the near future.

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 on-going discussion and review, including the savings plan of spring/summer 2022.

It is anticipated that future savings plans, and reductions will remain necessary for the foreseeable future, with the activities developed to address the funding cuts and financial sustainability risk cutting across multiple strategic risks (in areas such as HR practice and industrial relations (Risks 3.3 and 3.7) and PR / publicity (Risk 3.5)). These will remain under review, with the overall risk rolled into the high level Financial Sustainability risk measure.

Future funding levels and savings plan proposals and progress updates will continue to be developed with Board member input and included for discussion at the Finance & Property and Human Resource & Development Committees alongside the full Board.

6. Cost of Living Crisis

Significant activities are progressing through the Thrive with D&A project to support students and staff with the challenges faced by the cost of living crisis. Updates on this work have been provided to the Learning, Teaching & Quality, and the Human Resource & Development Committees.

Whilst no change in risk ratings is proposed at this point in time, the risks associated with increased costs will continue to be monitored, particularly in respect of the impact of this on learner retention and staff salary costs/demands. The financial impacts of increasing costs for the College are subsumed within the financial sustainability risk outlined above.

7. Approvals

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

- Approval of the Strategic Risk Register

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



STRATEGIC RISK REGISTER

Update for discussion

2022 - 2023

As at March 2023

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

Risk Number & Committee	POTENTIAL CONTRIBUTING FACTORS			TREATMENT	POST MITIGATION EVALUATION			Lead Responsibility		
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood		Score	Monitoring
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"> Robust strategic planning Effective environmental scanning Strong partnerships Clear links between strategy and practice Concerted demands for increased activity levels 	4	2	8 ↔	<ul style="list-style-type: none"> Robust monitoring via ROA Clear performance metrics Amendment of strategic direction/plans Rolling curriculum review 	Principal & Chair
1.2 Board	College may be disadvantaged by changes to either UK or Scottish Government policies Post mitigation likelihood increased from 2 to 3 to reflect current public sector challenges	4	3	12	<ul style="list-style-type: none"> Effective environmental scanning Negotiation/influence at national level 	4	3	12 ↑	<ul style="list-style-type: none"> Review of changes and amendment of strategic direction/plans Financial strategy sensitivities 	Principal & Chair
1.3 Board	College disadvantaged by changes arising from UK leaving European Union Post mitigation likelihood reduced from 5 to 3 to reflect post Brexit experience	5	4	20	<ul style="list-style-type: none"> Negotiation/influence at national level Review of activities/projects Responsiveness to new opportunities 	3	2	6 ↓	<ul style="list-style-type: none"> Review of changes and amendment of strategic direction/plans/ curriculum Financial strategy Workforce planning International strategy & planning Post Brexit planning 	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

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			Lead Responsibility		
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood		Score	Monitoring
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"> Ability of the College to meet key regional strategies/objectives Financial loss or unmanageable financial risk Reputational loss 	4	3	12	<ul style="list-style-type: none"> Effective project/activity management in place Clear governance structures Project/initiative finances clearly incorporated within College financial strategy and plans End of project and exit/contingency planning 	3	2	6	<ul style="list-style-type: none"> Regular project updates at Executive/Board level Monitoring of project activities, plans and outcomes Clear project Management arrangements in place Budget reporting and management 	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"> Negotiation/influence at national level Review of activities/projects and response to new opportunities 	4	1	4	<ul style="list-style-type: none"> Robust monitoring via ROA Amendment of strategic direction/plans Rolling curriculum review 	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"> Robust CEAP in place Multiple strands of activity/action Embedding sustainable practices in normal activity and ways of working Clear links between strategy and practice Planned investment in carbon reduction Sustainable procurement 	4	2	8	<ul style="list-style-type: none"> Robust monitoring and reporting of CEAP at SLT and Board level Clear performance metrics Amendment of strategic direction/ plans Monitoring of scope 3 emissions 	VPCS, HoE
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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			Responsibility	
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood		Score
2	Financial								

2.1 F&P	Change in SFC Funding Methodology and Allocation – Reduction in Funding Post mitigation impact increased from 2 to 3 to reflect current public sector challenges	3	3	9	<ul style="list-style-type: none"> Negotiation/influence at national level Contingency plans for reduced funding 	3	3	9 ↑	<ul style="list-style-type: none"> Advance modelling of new funding methodologies and allocations Monitoring impact of changes Amendment of strategic or operational direction / plans Financial strategy sensitivities 	VPCS
2.2 F&P	Failure to achieve institutional sustainability	5	4	20	<ul style="list-style-type: none"> Protection of funding through dialogue with SFC Robust annual budget-setting and multi-year financial strategic planning Effective budgetary control Where required, swift action to implement savings 	4	4	16 ↔	<ul style="list-style-type: none"> Monthly monitoring of budgets Regular review of financial strategy and non-core income sensitivity Detailed monitoring of savings programmes 	VPCS
2.3 F&P	National outcomes on salaries and conditions of service outstrip ability to pay Reviewed but no change currently	4	4	16	<ul style="list-style-type: none"> Influence within Employers Association Management of staffing expenditures 	4	3	12 ↔	<ul style="list-style-type: none"> Expenditure modelling On-going discussions with staff Financial strategy sensitivities Workforce planning 	VPP&P, 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
2	Financial (cont)									

2.4 A&R	Financial Fraud	4	3	12	<ul style="list-style-type: none"> Strong financial controls: segregation of duties and review of transactions. Review of impact of any changes in structure or duties Whistleblowing arrangements 	3	2	6 ↔	<ul style="list-style-type: none"> Continuous review of financial controls Internal Audit programme 	VPCS
2.5 F&P	D&A Foundation refuses/withholds funding for key College priorities	5	3	15	<ul style="list-style-type: none"> On-going dialogue with Foundation Trustees Appropriate bid arrangements in place 	3	2	6 ↔	<ul style="list-style-type: none"> Monitor and advise Board of Management 	Prin & VPCS
2.6 F&P	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"> Multi-year estates strategy and capital planning Lobbying of SFC on capital and backlog maintenance funding Planning for D&A Foundation bids 	2	2	4 ↔	<ul style="list-style-type: none"> Monitoring of capital plans and expenditures Regular review of capital plans/timescales relative to funds 	VPCS

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

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			Lead Responsibility	
	Risks	Impact	Likelihood	Score	Mitigation Actions	Impact	Likelihood		Score
3	People and Performance (cont.)								

3.4 HR&D	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"> Clear and proactive approaches to managing and promoting health, safety and wellbeing Continuous self-evaluation and action planning Rigorous CPD arrangements in place Regular staff and learner feedback arrangements 	3	2	6 ↔	<ul style="list-style-type: none"> Regular employee engagement monitoring Open communication with staff Comprehensive monitoring of key PIs and student/staff feedback Regular union/management dialogue 	VPP&P, VPCS
3.5 Board	Reputational Risk – Loss of reputation with key stakeholders Post mitigation likelihood increased from 2 to 3 pending lessons learner exercise	4	3	12	<ul style="list-style-type: none"> Marketing strategy Reputation plan Positive marketing approaches 	4	3	12 ↑	<ul style="list-style-type: none"> Stakeholder engagement Social media monitoring arrangements 	VPC&A, DirC&A
3.6 HR&D	National bargaining outcomes impact adversely on College operations, activity and flexibility	4	4	16	<ul style="list-style-type: none"> Influence within Employers Association Management of bargaining outcomes and implementation 	4	3	12 ↔	<ul style="list-style-type: none"> Positive union relations and staff communication On-going discussions with staff Innovation in approaches 	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

Post Holders					Score	Impact	Likelihood
ELT	Executive Leadership Team	Prin	Principal				
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
3	People and Performance (cont.)									
3.7 HR&D	Industrial Relations Problems (including industrial action) Reviewed but no change currently	4	5	20	<ul style="list-style-type: none"> Adherence to legislative and good practice requirements Positive Union relations and staff communication Effective management development programmes Industrial action continuity planning 	4	2	8 ↔	<ul style="list-style-type: none"> Regular union/management dialogue Regular employee engagement monitoring Open communication with staff Industrial action continuity planning 	VPP&P
3.8 A&R	Breach of data security / data protection	5	4	20	<ul style="list-style-type: none"> Effective management of GDPR compliance Mandatory staff CPD and awareness raising on data protection (relative to role) 	4	2	8 ↔	<ul style="list-style-type: none"> Active data protection monitoring and auditing Effective information and data security policies in operation Regular data security monitoring/testing GDPR Action Plan Staff CPD 	VPC&A, HoICT
3.9 HR&D	Failure to meet Prevent and related obligations	5	3	15	<ul style="list-style-type: none"> Prevent training Staff awareness and contingency planning Engagement/practice sharing with local agencies 	5	1	5 ↔	<ul style="list-style-type: none"> Business Continuity Plan including scenario testing Information sharing with local agencies 	VPC&A, VPP&P

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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
3	People and Performance (cont.)									
3.10 HR&D	College arrangements do not minimise risk associated with Modern Slavery	4	3	12	<ul style="list-style-type: none"> Clear and compliant procurement arrangements and procedures Staff identity checking arrangements and use of PVG. 	4	1	4 ↔	<ul style="list-style-type: none"> Annual procurement monitoring/reporting Regular employee engagement monitoring Open communication with staff 	VPC&A, VPP&P
3.11 Board	Failure to plan or respond adequately to future pandemic illness.	5	4	20	<ul style="list-style-type: none"> Monitoring and rapid response to WHO and UK/Scottish Government information and alerts Maintenance of COVID-19 good practice approaches to inform future use Effective business continuity planning in place 	4	2	8 ↔	<ul style="list-style-type: none"> Pandemic readiness / response included in business continuity plan reviews and testing COVID/Pandemic Response Group in place Active monitoring and rapid adoption of pandemic guidance / control measures 	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	Responsibility
4	Infrastructure									

4.1 A&R	Major Disasters – eg Fire, MIS Failure, Failure of Emergency Procedures Wording updated to include ‘major’ to better reflect focus of risk	5	4	20	<ul style="list-style-type: none"> Sound systems of administration Clear fire and disaster recovery arrangements Staff CPD 	5	1	5 ↔	<ul style="list-style-type: none"> Business Continuity Plan including scenario testing 	Principal & VPCS
4.2 F&P	Failure to achieve ambitions of Digital strategy; strategy and development is ineffective	4	3	12	<ul style="list-style-type: none"> Planning, careful phasing of changes to processes and systems Effective management of ICT arrangements Clear investment plan 	4	2	8 ↔	<ul style="list-style-type: none"> Regular review/reporting on milestones, systems effectiveness etc Regular CPD 	VPC&A, HoICT
4.3 A&R	Significant breach of ICT/Cyber security resulting in loss of service sufficient to impact College student / staff outcomes Wording updated to better reflect the pre and post mitigation risk	4	3	12	<ul style="list-style-type: none"> Effective management of ICT arrangements Active ICT/data security monitoring and cyber security policy 	4	2	8 ↔	<ul style="list-style-type: none"> Staff CPD on cyber security issues Regular security monitoring/testing Cyber resilience plan 	VPC&A, HoICT
4.4 A&R	ICT infrastructure fails to support effective data security / data protection	5	3	15	<ul style="list-style-type: none"> Effective infrastructure and systems design and implementation Effective management of ICT arrangements and GDPR compliance 	4	2	8 ↔	<ul style="list-style-type: none"> Active data protection monitoring and auditing Effective information and data security policies in operation Regular data security monitoring/testing 	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

BOARD OF MANAGEMENT

Audit & Risk Committee

Tuesday 7 March 2023



EXTERNAL AUDIT

i) AUDIT FEE

PAPER H

BOARD OF MANAGEMENT
Audit & Risk Committee
Tuesday 7 March 2023



Statutory Fees - 2022/23 Audits

For information

1. Introduction

The Auditor General for Scotland and the Chair of the Accounts Commission set the Statutory Audit Fee, which is rising from £25,490 for 2021/22 to £40,150 for 2022/23. This is a staggering 57.5% increase.

2. Recommendations

As there is no opportunity to negotiate the fee, Members are asked to note the new fee.

3. Fee

The email advising us of the fee level explains: *“The new appointment process provided us with a fair representation of the current audit market for each individual body with the outcome of this exercise highlighting the increasing requirements, expectations and scrutiny of the audit profession.*

The quality of audit work is an essential requirement in successfully delivering a fully compliant International Standards on Auditing (ISA's) and Code of Audit Practice (CoAP) audit. These factors have led to above inflationary increases in the cost of audit. Whilst we recognise increases are significant for some audited bodies, these are consistent with evidence obtained from the profession and other UK audit agencies. On setting fees, we have ensured that efficiencies have been fully utilised to mitigate the impact.

Fees have been set on the same percentage basis to all bodies within the same sector of public service delivery. They are based on our funding & fee strategy with the two key principles for our fee setting arrangements being:

- *Audit fees should be set with the objective to recover the full cost of audit work in each sector; and*
- *The cost of the audit should be independent of the identity or location of the auditor.*

The expected fee for each body assumes that it has sound governance arrangements in place and operating effectively throughout the year, prepares comprehensive and accurate accounts for audit and meets the timetable agreed with your local auditor.

Your local auditor has discretion to vary the fee by up to 10% above the level set (20% for bodies with an expected fee below £35,000) depending on the level of identified audit risk. In exceptional circumstances higher remuneration can be agreed with the prior agreement of Audit Scotland.

Further Education bodies invoices will be issued in September 2023 and May 2024.”