

Board of Management Audit Committee

Date: 18 May 2018

Time: 14:00 pm

Room: 2009

A G E N D A

			Presented by
1	Welcome and Apologies		HC
2	Declaration of Interest		HC
3	Minute of Meeting of 21 February 2018	(attached)	HC
4	Matters Arising		HC
4.1	New Audit Committee member required	(verbal)	HC
4.2	GDPR e-learning training for Board Members	(verbal)	AW/AG
4.3	Internal Audit Contract	(verbal)	KH
5	Internal Audit Reports*		
5.1	Follow-up on Previous Recommendations	(report attached)	PC
5.1.1	Action Tracking Spreadsheet	(report attached)	KH
5.2	Student Journey	(report attached)	PC
5.3	CTS	(report attached)	PC
5.4	Internal Audit Plan 2017-20 (Updated)	(report attached)	PC
5.5	Progress Report	(report attached)	PC
6	External Audit		
6.1	External Audit Plan 2017-18	(report attached)	DE
7	Business Insurance Derogation for the College Sector	(letter attached)	AG
8	GDPR Policy	(report attached)	AG
9	Cyber Essentials Resilience Certificate and Update	(report attached)	AG
10	Strategic Risk Register	(report attached)	AG
11	Any Other Business		
12	Date and Time of Next Meeting – Tuesday, 11 September 2018 at 2pm		

*These are internal audits that are not published on the website but will be included in the annual internal audit report

Board of Management-Audit Committee

Minute of the Meeting of the Audit Committee of the Board of Management of Dumfries and Galloway College held on 18 May 2018 at 2 pm in Room 2009

Present:	Hugh Carr (Chair) Stuart Martin	Pat Kirby (via Facetime) Naomi Johnson
In attendance:	Andy Glen (VP Planning & Performance) Rob Barnett (RSM) Brian Johnstone (Board Chair)	Karen Hunter, Finance Manager David Eardley (Scott-Moncrieff) Ann Walsh (Board Secretary)
Minute Taker	Ann Walsh (Board Secretary)	

1 Welcome and Apologies

The Chair welcomed members to the meeting. Apologies were received from Carol Turnbull.

The Secretary to the Board confirmed the meeting was quorate.

2 Declaration of Interest

Members agreed to indicate declarations of interest as appropriate throughout the meeting.

3 Minute of Meeting of 21 February 2018

The Minute of the meeting of 21 February 2018 was approved.

4 Matters Arising

4.1 New Audit Committee Member required

There has been no response to the request for volunteers to join the committee. The Chair has approached a Board Member and is awaiting a response

4.2 GDPR e-learning training for Board Members

e-learning module is in place, with a request for all Board Members to complete this by 25 May 2018. To date, 4 Members have completed the training.

The Vice Principal, Planning and Performance advised that 53% of college staff have completed the training to date, with a target of 100% completing the training by 25 May 2018

4.3 Internal Audit Contract

The contract with the current internal auditor, RSM, has been extended for a further year pending the new contract guidance

5 Internal Audit Reports

5.1 Follow-up on Previous Recommendations

Rob Barnett (RSM) spoke to the report. This is a review that was undertaken as part of the 2017/18 internal audit plan, to provide assurance that all previously agreed management actions have been adequately implemented. The College has demonstrated reasonable progress, implementing the

three high actions, 9 of the medium action and in the process of implementing the remaining 5 medium actions. Outstanding actions have completion dates and will be followed up. Members noted the report and were content that the college is making satisfactory progress towards the recommendations.

5.1.1 Action Tracking Spreadsheet

The Finance Manager presented this reporting spreadsheet reviews high and medium risk recommendations that are outstanding from internal audits. These will be followed up through the College Operational Team (COT) Meetings and monitored by the Audit Committee

Members noted the report and welcomed the reassurance of being informed of progress on management actions identified through internal audit

5.2 Student Journey

Rob Barnett (RSM) spoke to the report. The audit was provided to give assurance on the controls in place at the College to attract, identify and retain students at risk of leaving. He reported a good result, providing reasonable assurance with some improvement actions have been agreed around record keeping on AdminNet and provision of funding information to students.

Members noted the report.

5.3 Complete Training solutions CTS

Rob Barnett (RSM) spoke to the report. The audit was provided to give assurance on that robust and adequate controls are in place at CTS. The outcome is that the college can take reasonable assurance regarding the controls in place. Actions agreed include a review of the costing methodology, ensuring that the gross costs of staff are included and to ensure courses are not being priced too low and to develop an employer engagement strategy

Members noted the report.

5.4 Internal Audit Plan 2017-20 (Updated)

Rob Barnett (RSM) spoke to the report. This is a three year rolling plan developed with the College Principal, Finance Manager and Audit Committee along with the internal audit team/s, taking consideration of the strategic risk register. He advised that the audit fees have been held, with no change to the daily rate and that there are no conflicts of interest.

Members noted the Updated Internal Audit Strategy for 2017-20.

5.5 Progress Report

Rob Barnett (RSM) spoke to the Internal Audit Progress Report, providing an update regarding progress against the 2017/18 Internal Audit Plan. Of note is that the final internal audit of the year, Value for Money will be replaced by GDPR. The Value for Money opinion will be taken from the Procurement review. The GDPR review will be undertaken in June 2018 to ensure the college is compliant with responsibilities under the new regulation. This will be reported to the Audit Committee at the September 2018 meeting

Members noted the Internal Audit Progress Report

5.6 Procurement 2017/18

Rob Barnett (RSM) spoke to the report. The audit was conducted to ensure that for any expenditure over the threshold of services over the value of £50,000 or works over the value of £2,000,000, that

the College was complying with the new regulations and its provisions. The internal audit concluded that the College has been compliant with all significant requirements of the Procurement (Scotland) Regulations 2016. Four low priority actions for improvement were identified.

Members noted the report.

6 External Audit

David Eardley (Scott-Moncrieff) reported on the Audit Scotland review of audit reports. Further information had been sought regarding severance packages. After conversations with the college and our external auditors, it was found that further review was not required.

This had no impact on our accounts. All comments within the external auditor's report still stand.

6.1 External Audit Plan

David Eardley (Scott-Moncrieff) presented the External Audit Plan, stating that the plan for auditing the 2017/18 accounts is presented as last year. He highlighted the following:

- i) The key risks that Members need to note and be aware of are on page 12, regarding significant audit risks i.e.:
 - Management override of control
 - Revenue recognition
 - Risk of Fraud in Expenditure Recognitionwith the bigger scope of risk being on expenditure
- ii) Section 6, page 17/18: Audit Fee. The fee to provide the contents of the plan will be slightly above the expected fee for the college as identified by Audit Scotland, this is to cover the attendance at the Board meeting when the accounts are to be approved by the Board. This attendance and associated fee, was approved by the Audit Committee.

The Regional Chair asked whether the risks identified go far enough with regard to assessing strategic risk. It was accepted that business risks were covered within the college's strategic risk register and management plan, and that the internal audit plan is developed in part using a cross reference to this plan.

Decision: Members accepted and approved the external audit plan

7 Business Insurance Derogation for the College Sector

The Vice Principal Planning and Performance reported that the Business Insurance Derogation for the college has been extended until July 2021.

Members noted the report

8 GDPR Policy

The Vice Principal Planning and Performance reported that the Data Protection Officer (DPO), one day a week for the college has been appointed and starts on 30 May 2018. The revised Data Protection Policy was approved by the Committee for recommendation to the Board for Approval at its meeting on 5 June 2018

Decision: Members approved the data protection policy, to be recommended to the Board for approval at it's meeting on 5 June 2018

9 Cyber Essentials Resilience Certificate and Update

The Vice Principal Planning and Performance informed the Committee that good progress has been made since the last report to committee. The outstanding actions had been completed and the College has achieved the minimum standards required for Cyber essentials, meaning that we are fully compliant with the cyber resilience framework. The Certificate of Achievement formed part of the report. He reported that the College, over the next year, aims to achieve the voluntary and more advanced level of "Cyber Essentials Plus" by October 2019

Members noted the report

10 Strategic Risk Register

The Vice Principal Planning and Performance spoke to the Strategic Risk Register. He advised that as the Strategic Risk Register is now presented at each committee, with members asked to pay particular attention to risks pertaining to the work of that committee, the end column on the risk register has been amended to include the name of the Committee who would have 'oversight' of that risk so that members can focus on these in their discussions. There is still the opportunity to discuss other risks at full Board meetings.

He highlighted the following changes to the risks:

- **Risk No 1 – 'National Pay Bargaining'**. Likelihood reduced to 2 as indicative offer of grant indicates that costs of harmonisation for lecturers' salary will be included.
- **Risk No 3 – 'Flexibility of the college to manage financial and estates issues'**. Impact has been reduced to 3 as indicative offer of grant indicates there will be sufficient funding to deal with planned estates maintenance but does not allow for capital investment.
- **Risk No 4 – 'Unable to achieve credit (activity) target'**. It is recommended to reduce the Risk factor to 6 to reflect current position
- **Risk No 13 – 'Cyber Attack'**. No change to the risk factor, however updated to reflect current position
- **Risk No 14 – 'Non-compliance with GDPR'**. No change to figures but updated to reflect current position.

Members advised that the Audit Committee is not the risk owner for most of the risks on the register, but monitor that the risks are being managed. The only risks that should have the Audit Committee as owner are risk numbers 9, 13 and 14

Decision: Members approved the changes to the Strategic Risk Register, with the amendment as agreed to the Committee Risk owner column

9 Any other Business

None.

10 Date and time of Next Meeting

The next meeting of the committee is to take place on Tuesday 11 September 2018 at 2pm

Board of Management-Audit Committee

Minute of the Meeting of the Audit Committee of the Board of Management of Dumfries and Galloway College held on 21 February 2018 at 2 pm in Room 1074b

Present: Hugh Carr (Chair) Pat Kirby
Stuart Martin Naomi Johnson

In attendance: Carol Turnbull, Principal Karen Hunter, Finance Manager
Philip Church (RSM) Brian Johnstone (Board Chair)
Andy Glen (VP Performance & Planning) Ann Walsh (Board Secretary)

Minute Taker Heather Tinning, (Executive Team Assistant),

1 Welcome and Apologies

The Chair welcomed members to the meeting. The Chair advised that Delia Holland had resigned from the Audit Committee and he extended thanks to her for her years of contribution and commitment to this committee. He will seek for a new member to join the Committee at the next Board meeting.

The Secretary to the Board confirmed the meeting was quorate.

Action: Discussion to be taken forward to the Board Meeting on 13th March, for a volunteer to join the Audit Committee, following Delia Holland's resignation

2 Declaration of Interest

Members agreed to indicate declarations of interest as appropriate throughout the meeting.

3 Minute of Meeting of 21st November 2017

The Minute of the meeting of 21st November 2017 was approved.

4 Matters Arising

4.1 Feedback from Recommendations to the Board

- Publication of Individual Internal Audit Reports
- External Audit Report
- Financial Statements for 2016-17
- Audit Committee Annual Report

The Chair confirmed that the Board approved the Committee's recommendation that Individual reports will not be published on the website, with the Annual Summary continuing to be published on the college website.

The Board received the external audit report and approved the financial statements for 2016/17.

The Board received and approved the Audit Committee Annual Report

4.2 Strategic Risk Register – amend inherent risk in risk number 4

The Principal advised that the error in the calculations had now been amended.

5 GDPR & Cyber Security

5.1 General Data Protection Regulations (GDPR) Update

The Vice Principal Performance and Planning (VP (P&P)) spoke to the report which had been issued, highlighting the Action Plan which details the requirements for the new General Data Protection Regulation which comes into effect from 25 May 2018. Moving forward, the VP (P&P) advised:

- New Data Audit Software had been purchased
- Following Interviews in March and a successful recruitment of a Shared Data Protection Officer (DPO), the DPO will be based one day a week at Dumfries and Galloway College
- Currently progressing an additional service from JISC to undertake an audit and report on GDPR
- Staff training comprising of an e-learning package will take place in the new Financial Year. The training will also be rolled out to all Board Members

Action: The Board Secretary to liaise with all Board members with regard to the e-learning training

Members noted the report and subsequent actions by the College.

5.2 Cyber Security Update

The VP (P&P) spoke to the report which had been issued, highlighting key points:

- The Cyber Security Information Sharing Partnership (CiSP) Membership is now in place
- Positive reports received from the Cyber Essentials Pre Assessment carried out on 12th February 2018
- The VP (P&P) reported on the activity within the IT Department with regard to actions that have been undertaken in terms of moving forward

The Principal asked the committee to note how robust college systems and processes are.

Members noted the report and progress made to date.

6 Internal Audit Reports

6.1 Human Resource Management – Sickness Absence

Philip Church spoke to the report, which had been issued following an Audit of Sickness Absence. The college's iTrent programme was introduced in 2015, which allows Managers to update Sickness Absence, process Return to Work and identify patterns in absence for staff within their area. Training had been arranged for the new Curriculum Managers when they commenced their new posts. Ownership of recording absences lies with Line Managers and not the HR Department. In conclusion the report detailed reasonable assurance that controls are in place, based on one medium and four low actions.

Members noted the report.

6.2 Internal Audit Progress Report

Philip Church spoke to the report, which had been issued advising that the Internal Audit Plan for 2017/18 was approved by the Audit Committee on 16th May 2017. Mr Church advised that no negative opinions have been provided within reports to date and that the remaining reports will be presented at the May 2018 Committee meeting.

Members noted the report.

7 Audit Scotland Statutory Fees Letter

The Principal asked members to formally note the Audit Scotland Statutory Fees Letter, as an indication of the fees for the 2017/18 audit of Dumfries and Galloway College.

8 Strategic Risk Register

The Principal spoke to the Strategic Risk Register, highlighting changes to the risks, including:

- Risk No 14 – ‘Non-compliance with GDPR’ (new risk added)
 - Mitigating actions in place with an inherent risk of 12
- Risk No 5 – ‘University of the West of Scotland’ - Propose to remove the risk
 - Dialogue will be kept open and should discussion re-occur would bring back to the table
- Risk No 2 – ‘Public Sector Funding Cuts’ – Propose to amend to ‘Financial Sustainability’
- Risk No 4 – ‘Unable to achieve credit (activity) target’ – Propose to reduce the risk factor from 12 to 8
 - The Principal reported on the improved position of 500 credits short of target, and that it is expected to achieve the credit target. The Principal advised of funding received specifically for HN Childcare places. As we were not able to achieve the amount of places, a potential clawback is expected.

Decision: Members approved the changes to the Strategic Risk Register

9 Any other Business

None.

10 Date and time of Next Meeting

The next meeting of the committee is to take place on Tuesday 15 May 2018, at 2 pm.

Philip Church left the meeting.

11 Internal Audit Contract – Tender Update

The Finance Manager spoke to the report which had been issued, seeking Members’ views regarding the process and other aspects of the tender. The report highlights the Advanced Procurement for Universities and Colleges (APUC) Framework, identifying eight appointed contractors. The Finance Manager advised of the options identified in the Framework, including a mini-competition for the Companies listed in the Framework, which would allow more influence over choice and appointment of service. The Finance Manager advised that a new APUC Framework will replace the current one at the end of June 2018. Should members choose to wait until the new Framework, which will have an increased focus on Quality, is in place it would mean extending the appointment of the current internal auditor for a further year. Members discussed the options.

Decision: Members decided to wait for the new APUC Framework to be in place

Action: To extend the contract with the current internal auditor, RSM, for a further year



Scott-Moncrieff
business advisers and accountants

Dumfries and Galloway College

**External Audit Plan
2017/18**

May 2018

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Introduction

Introduction

Overview

1. This document summarises the work plan for our 2017/18 external audit of Dumfries and Galloway College.
2. The core elements of our work include:
 - an audit of the College's 2017/18 annual report and accounts;
 - proportionate application of the wider public audit scope; and
 - any other work requested by Audit Scotland.

Audit appointment

3. The Auditor General for Scotland is an independent Crown appointment, made on the recommendation of the Scottish Parliament. The Auditor General is independent and not subject to control of any member of the Scottish Government or the Parliament. The Auditor General is responsible for securing the audit of most public bodies in Scotland outside the local government sector, including further education bodies in Scotland, and reporting on their financial health and performance.
4. Audit Scotland is an independent statutory body that provides the Auditor General with the services required to carry out her statutory functions, including monitoring the performance of auditors through a quality control process.
5. The Auditor General has appointed Scott-Moncrieff as external auditor of the College for the five year period 2016/17 to 2020/21. This document comprises the audit plan for 2017/18 and summarises:
 - the responsibilities of Scott-Moncrieff as external auditors;
 - our audit strategy;
 - our planned audit work and how we will approach it;
 - our proposed audit outputs, timetable and fee; and

- background to Scott-Moncrieff and the audit team.

Confirmation of independence

6. International Standards on Auditing (UK) (ISAs) require us to communicate on a timely basis all facts and matters that may have a bearing on our independence.
7. We confirm that we will comply with Financial Reporting Council's (FRC) Revised Ethical Standard (June 2016). In our professional judgement, the audit process is independent and our objectivity has not been compromised in any way.
8. As in the prior year, the College has requested Scott-Moncrieff provide VAT consultancy. The expected non-audit fee for this work in 2017/18 is £4,000.
9. In line with Audit Scotland planning guidance, approval was obtained from the Scott-Moncrieff ethics partner and Audit Scotland before commencing this non-audit work.

Adding value through the audit

10. All of our clients quite rightly demand of us a positive contribution to meeting their ever-changing business needs. Our aim is to add value to Dumfries and Galloway College through our external audit work by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way we aim to help Dumfries and Galloway College promote improved standards of governance, better management and decision making and more effective use of resources.
11. Any comments you may have on the service we provide, the quality of our work and our reports would be greatly appreciated at any time. Comments can be reported directly to the audit team or through our online survey: www.surveymonkey.co.uk/r/S2SPZBX
12. While this plan is addressed to Dumfries and Galloway College, it will be published on Audit Scotland's website www.audit-scotland.gov.uk



Respective responsibilities of the auditor and the College

Responsibilities of the auditor and the College

Auditor responsibilities

Code of Audit Practice

13. The Code of Audit Practice (the Code) sets the framework for public audit in Scotland and outlines the responsibilities of auditors appointed by the Auditor General and it is a condition of our appointment that we follow it.

Our responsibilities

14. Auditor responsibilities are derived from statute, the Code, International Standards on Auditing (UK) (ISAs (UK)), professional requirements and best practice and cover their responsibilities when auditing financial statements and when discharging their wider scope responsibilities.

15. Our responsibilities under the Code are to:

- undertake statutory duties, and comply with professional engagement and ethical standards, including International Standards on Auditing;
- provide an opinion on audited bodies' financial statements and the regularity of transactions;
- review and report on, as appropriate, other information such as annual governance statements, management commentaries and remuneration reports;
- notify the Auditor General when circumstances indicate that a statutory report may be required; and
- demonstrate compliance with the wider public audit scope by reviewing and providing judgements and conclusions on the audited bodies':
 - effectiveness of performance management arrangements in driving economy, efficiency and effectiveness in the use of public money and assets;
 - suitability and effectiveness of corporate governance arrangements; and

- financial position and arrangements for securing financial sustainability.

16. Weaknesses or risks we identify are only those which have come to our attention during our normal audit work in accordance with the Code, and may not be all that exist. Communication by auditors of matters arising from the audit or of risks or weaknesses does not absolve management from its responsibility to address the issues raised and to maintain an adequate system of control.

Wider scope audit work

17. The special accountabilities that attach to the conduct of public business, and the use of public money, mean that public sector audits must be planned and undertaken from a wider perspective than in the private sector. This means providing assurance, not only on the annual accounts, but providing audit judgements and conclusions on the appropriateness, effectiveness and impact of corporate governance and performance management arrangements and financial sustainability.
18. The Code sets out four audit dimensions that frame the wider scope audit work into identifiable audit areas. These are summarised in Exhibit 1.
19. Where the application of the full wider scope is judged by us not to be appropriate then our annual audit work on the wider scope is restricted to:
- Audit work to allow conclusions to be made on the appropriateness of the disclosures in the governance statement; and
 - Consideration of the financial sustainability of the organisation and the services that it delivers over the medium and longer term.
20. Our assessment takes into account the size, nature and risks of the organisation. Taking these factors into consideration, we have concluded that application of the full wider scope is not appropriate for the College and we will restrict our work accordingly.

The College's responsibilities

21. The College has the primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enable it to successfully deliver its objectives. The College's responsibilities are summarised in Exhibit 2

Exhibit 1: Audit dimensions of wider scope public audit

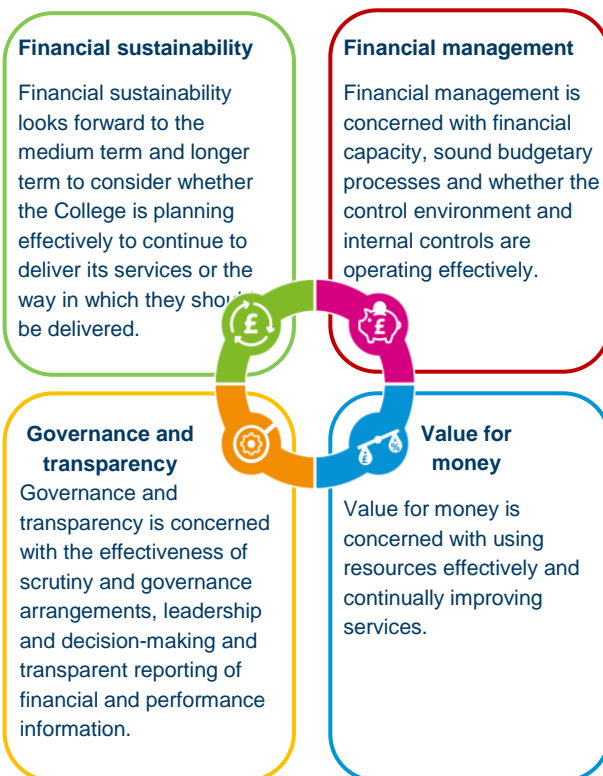


Exhibit 2 – College responsibilities

Area	The College's responsibilities
<p>Annual accounts: The College must prepare annual accounts containing financial statements and other related reports.</p>	<p>The College has responsibility for:</p> <ul style="list-style-type: none"> • preparing financial statements which give a true and fair view of the state of affairs of the College as at 31 July 2018 and of the net expenditure for the year, in accordance with the applicable financial reporting framework and relevant legislation; • maintaining accounting records and working papers that have been prepared to an acceptable professional standard and that support their financial statements and related reports disclosures; • maintaining proper accounting records; and • preparing and publishing, along with their financial statements, an annual governance statement, management commentary (or equivalent) and a remuneration report that are consistent with the disclosures made in the financial statements.
<p>Financial sustainability: Financial sustainability looks forward to the medium and longer term to consider whether the College is planning effectively to continue to fulfill its functions in an affordable and sustainable manner.</p>	<p>The College is responsible for putting in place proper arrangements to ensure the financial position is soundly based having regard to:</p> <ul style="list-style-type: none"> • Such financial monitoring and reporting arrangements as may be specified; • Compliance with any statutory financial requirements and achievement of financial targets; • Balances and reserves, including strategies about levels and their future use; • How the organisation plans to deal with uncertainty in the medium and long term; and • The impact of planned future policies and foreseeable developments on the financial position.
<p>Financial management: Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.</p>	<p>It is the College's responsibility to ensure that its financial affairs are conducted in a proper manner. Management is responsible, with the oversight of those charged with governance, to communicate relevant information to users about the entity and its financial performance.</p> <p>Dumfries and Galloway College is responsible for developing and implementing effective systems of internal control as well as financial, operational and compliance controls. These systems should support the achievement of their objectives and safeguard and secure value for money from the public funds at its disposal.</p> <p>It is the College's responsibility to establish arrangements to prevent and detect fraud, error and irregularities, bribery and corruption and also to ensure that its affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.</p>

Exhibit 2 – College responsibilities

Area	The College's responsibilities
<p>Governance and transparency: Governance and transparency is concerned with the effectiveness of scrutiny and governance arrangements, leadership and decision making, and transparent reporting of financial and performance information.</p>	<p>The College is responsible for establishing arrangements to ensure the proper conduct of their affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Those charged with governance should be involved in monitoring these arrangements.</p> <p>The College is also responsible for establishing effective and appropriate internal audit and risk management functions.</p>
<p>Value for money: Value for money is concerned with the appropriate use of resources and ensuring continual improvement of services delivered.</p>	<p>The College has a responsibility to monitor progress with its strategic priorities and to consider whether those objectives have led to the delivery of appropriate services and value for money.</p> <p>The Accountable Officer has a specific responsibility to ensure that arrangements have been made to secure best value. Although different arrangements exist across the public sector in relation to best value, all public bodies are responsible for ensuring that these matters are given due priority and resources, and that proper procedures are established and operate satisfactorily</p>

3

Audit strategy

Audit strategy

Risk-based audit approach

22. We follow a risk-based approach to audit planning that reflects our overall assessment of the relevant risks that apply to the College. This ensures that our audit focuses on the

areas of highest risk. Our audit planning is based on:

Discussions with senior officers at the College	Discussions with non-executive members	Attendance at the Audit Committee	Our understanding of the further education sector and its key priorities and risks	Guidance from Audit Scotland
Discussions with Audit Scotland and other auditors	Discussions with internal audit and reviews of their plans and reports	Review of the College's corporate strategies and plans	Review of the College's corporate risk register	Consideration of the work of other inspection bodies where appropriate

23. Planning is a continuous process and our audit plans are therefore updated during the course of the audit to take account of developments as they arise.

Communications with those charged with governance

24. Auditing standards require us to make certain communications throughout the audit to those charged with governance. We have agreed that these communications will be through the Audit Committee.

Professional standards and guidance

25. We perform our audit of the financial statements in accordance with International Standards on Auditing (UK) (ISAs (UK)), the International Standard on Quality Control 1 (UK), the FRC's Revised Ethical Standard, and applicable Practice Notes and other guidance issued by the FRC.

Partnership working

26. We will coordinate our work with Audit Scotland, internal audit, other external auditors and relevant scrutiny bodies, recognising the increasing integration of service delivery and partnership working within the public sector.

Audit Scotland

27. Although we are independent of Audit Scotland and are responsible for forming our own views and opinions, we do work closely with Audit Scotland throughout the audit. This helps to identify common priorities and risks, treat consistently any issues arising that impact on a number of audited bodies, and further develop an efficient and effective approach to public audit. We will share information about identified risks, good practices and barriers to improvement so that lessons to be learnt and knowledge of what works can be disseminated to all relevant bodies.
28. Audit Scotland undertakes national performance audits on issues affecting the College. We will review the College's arrangements for taking action on any issues reported in the national performance reports which may have a local impact. We will assess the extent to which the College uses the national performance reports as a means to help improve performance at the local level.
29. During the year we may also be required to provide information to Audit Scotland to support the national performance audits.

Internal audit

30. We are committed to avoiding duplication of audit effort and ensuring an efficient use of the College's total audit resource. To achieve this, we aim to take full cognisance of the work of internal audit wherever possible. In 2017/18 the College's internal audit function is provided by RSM. We will consider the findings of the work of internal audit within our audit process and look to minimise duplication of effort, to ensure the total audit resource to the College is used efficiently and effectively.

Other inspection bodies

31. Through enquiry of management as part of our initial planning discussions, we have not identified any other inspection work planned for 2017/18 which is directly relevant to our audit, other than the work of internal audit and Audit Scotland. We will monitor this situation over the course of 2017/18 and update our plans as necessary.



Annual report and accounts

Annual report and accounts

Introduction

32. Colleges' annual accounts are an essential part of accounting for their stewardship of the resources made available to them and their financial performance in the use of those resources. This section sets out our approach to the audit of the Dumfries and Galloway College's annual report and accounts.
33. The annual report and accounts comprise the financial statements, the performance report and the accountability report.

Approach to audit of the financial statements

34. Our opinion on the financial statements will be based on:

Risk-based audit planning

35. We focus our work on the areas of highest risk. As part of our planning process we prepare a risk assessment highlighting the audit risk relating to each of the key systems on which the financial statements will be based.

An audit of key systems and internal controls

36. We evaluate the key accounting systems and internal controls and determine whether they are adequate to prevent material misstatements in the financial statements.
37. The systems we review and the nature of the work we perform is based on an initial risk assessment. We examine and test compliance with best practice and the College's own policies and procedures.
38. Wherever possible we will take cognisance of internal audit's reviews of systems and controls.
39. We will update the risk assessment following our evaluation of systems and controls. This will ensure that we continue to focus attention on the areas of highest risk.

A final audit of the financial statements

40. During our final audit we will test and review the material amounts and disclosures in the financial statements. The extent of testing will be based on the risk assessment.

41. Our final audit will seek to provide reasonable assurance that the annual accounts are free from material misstatement and comply with:
- the Statement Of Recommended Practice: accounting for further and higher education (the SORP);
 - the Government Financial Reporting Manual (FReM) where applicable; and
 - the Accounts Direction.
42. In order to provide assurance on the regularity of transactions, we also review whether in all material respects, expenditure has been incurred and income applied in accordance with guidance issued by Scottish Ministers.

Independent auditor's report

43. Our opinions on whether the financial statements give a true and fair view and on the regularity of transactions will be set out in our independent auditor's report which will be included within the annual report and accounts.
44. We also provide an opinion on the audited part of the remuneration report, annual governance statement and performance report.

Materiality

45. Materiality is an expression of the relative significance of a matter in the context of the financial statements as a whole. A matter is material if its omission or misstatement would reasonably influence the decisions of an addressee of the auditor's report. The assessment of what is material is a matter of professional judgement over both the amount and the nature of the misstatement.
46. Our initial assessment of materiality for the financial statements of the College is £240,000, approximately 1.8% of the College's 2016/17 expenditure. We will review our assessment of materiality throughout our audit.

Performance materiality

47. We set a performance materiality for each area of work which is based on a risk assessment for the area. We will perform audit procedures on all transactions, or groups of transactions, and balances that exceed our performance materiality. This means that we perform a greater level of testing on the areas deemed to be of significant risk of material misstatement.

Area risk assessment	Weighting	Performance materiality
High	45%	£108,000
Medium	55%	£132,000
Low	70%	£168,000

Reporting

48. We will report any misstatements identified through our audit that fall into one of the following categories:
- All material corrected misstatements;
 - Uncorrected misstatements over £12,000; and
 - Other misstatements below £12,000 that we believe warrant reporting on qualitative grounds.
49. Auditing standards require that we inform the Audit Committee of our assessment of the risk of material misstatement in the financial statements. Three significant risks are outlined below, with one further significant risk to the wider scope of our audit outlined in section 5 of this report. We will provide an update to the Audit Committee if our assessment changes significantly during the audit.

Exhibit 3 – Key audit risks for the annual accounts

1. Management override of control

In any organisation, there exists a risk that management have the ability to process transactions or make adjustments to the financial records outside the normal financial control processes. Such issues could lead to a material misstatement in the annual accounts. This is treated as a presumed risk area in accordance with ISA 240 - *The auditor's responsibilities relating to fraud in an audit of financial statements*.

50. In response to this risk we will review the College's accounting records and obtain evidence to ensure that any significant transactions outside the normal course of business were valid and accounted for correctly.

2. Revenue Recognition

Under ISA 240 - *The auditor's responsibilities relating to fraud in an audit of financial statements* there is a presumed risk of fraud in relation to revenue recognition. The presumption is that the College could adopt accounting policies or recognise revenue transactions in such a way as to lead to a material misstatement in the reported financial position.

51. As part of our planning process we have considered the nature of the revenue streams at the College against the risk factors set out in ISA 240. We have identified that for Scottish Funding Council (SFC) grant funding the risk of revenue recognition can be rebutted due to a lack of incentive and opportunity to manipulate revenue of this nature. We have concluded, however, the risk of fraud in relation to revenue recognition is present in all other income streams.
52. We will review the controls in place over revenue accounting. We will consider the College's key revenue transactions and streams and carry out testing to confirm that the College's revenue recognition policy is appropriate and has been applied consistently throughout the year.

3. Risk of fraud in expenditure recognition

The FRC has published a revised Practice Note 10 which applies to the audit of financial statements of public sector bodies in the UK, for periods commencing after June 2016. The practice note recognises that most public sector bodies are net spending bodies and notes that there is an increased risk of material misstatement due to improper recognition of expenditure.

In line with the practice note, our presumption is that the College could adopt accounting policies or recognise expenditure in a way that materially misstates the College's financial performance.



- 53.** In response to this risk we will evaluate the significant expenditure streams at the College (excluding payroll which we do not consider to be a significant audit risk area) and review the controls in place over accounting for expenditure. We will consider the key areas of expenditure and obtain evidence that the expenditure was recorded in line with appropriate accounting policies and that the accounting policies have been applied consistently throughout the year.

The performance report, accountability report and other information

- 54.** The HM Treasury Government Financial Reporting Manual 2017-18 sets out the content required within the annual report and accounts. In addition to presenting our opinions over the financial statements our independent auditor's report will also presents our opinion on other aspects of the annual report and accounts:

Other information

- 55.** "Other information" in the annual report and accounts comprises any information other than the financial statements and our independent auditor's report thereon. We do not express any form of assurance conclusion on the "other information" except as specifically stated below.
- 56.** We read all the financial and non-financial information in the annual report and accounts to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our independent auditor's report.

The performance report

- 57.** The performance report provides information on the entity, its main objectives and strategies and the principal risks that it faces. It contains two sections:

- an overview of the organisation, its purpose, the key risks to the achievement of its objectives and how it has performed during the year; and
- a detailed summary of how the entity measures its performance.

- 58.** Our independent auditor's report will confirm whether in our opinion the performance report has been properly prepared and is consistent with the financial statements.

The accountability report

- 59.** The accountability report is required in order to meet key parliamentary accountability requirements. It has three sections:
- A corporate governance report (including a governance statement) explaining the composition and organisation of the entity's governance structures and how they support the achievement of the entity's objectives.
 - A remuneration and staff report setting out staff numbers and costs as well as the entity's remuneration policy for directors and the remuneration awarded to directors.
 - A parliamentary accountability report disclosing the regularity of expenditure and other accountability requirements.
- 60.** Our independent auditor's report will confirm whether in our opinion the governance statement and the audited part of the remuneration and staff report have been properly prepared and are consistent with the financial statements.

5

Wider scope

Wider scope audit

Introduction


61. As described in section 2, the Code frames a significant part of our wider scope responsibilities in terms of four audit dimensions. Following consideration of the size, nature and risks of the College, the application of the full wider scope audit is judged by us not to be appropriate. Our annual audit work on the wider scope will therefore be restricted to:
- Audit work to allow conclusions to be made on the appropriateness of the disclosures in the governance statement; and
 - Consideration of the financial sustainability of the organisation and the services that it delivers over the medium and longer term.
62. Our planned audit work against these two dimensions is risk based and proportionate.
63. Our assessment builds upon our understanding of the College's priorities and risks which we developed in 2016/17, discussions with management and review of minutes and key strategy documents. In 2017/18 we have also considered the following risk areas as they relate to the College:
- EU withdrawal
 - New financial powers
 - Ending of public sector pay cap
 - Response to cyber security risks
 - Openness and transparency.
64. At this stage of our audit planning, we have identified one significant risk to the wider scope of our audit in relation to financial sustainability (Exhibit 4). Audit planning is a continuous process and our application of the small body provision will be subject to ongoing review to ensure it remains appropriate. Should we identify any particular issue or risk during our audit that requires additional work, or the full wider scope to be applied, we will update our audit plan.

Exhibit 4 – Significant risk: financial sustainability

1. Financial sustainability

The College's 2017-18 budget was set with a £113,000 deficit although this was revised in August 2017 to a breakeven position which the College expects to achieve.

The indicative funding allocations for 2018/19 were announced in February 2018. The College is expecting an increase in their core teaching funding allocation of 11% compared to 2017/18. This includes additional funding for the costs of national bargaining and additional rural and remoteness funding. While the indicative allocations are likely to provide some short term financial stability for the College, the longer term financial sustainability remains challenging. This is evident through the Financial Forecast Return (FFR) which was submitted to the Scottish Funding Council in June 2017 which predicted a deficit in each of the years from 2018/19 with it reaching a £0.415 million deficit in 2021/22.

- 
65. During our audit we will consider whether the College has adequate arrangements in place for managing its financial position and its use of resources. Our conclusion will be based on a review of the College's financial performance, underlying financial position, financial plans and financial reporting.



Audit outputs, timetable and fees

Audit outputs, timetable and fees

Audit output	Description	Target date
External audit plan	This report sets out the scope of our audit for 2017/18.	May 2018 Audit Committee
Independent Auditor's Report	This report will contain our opinions on the truth and fairness of the annual accounts and on the regularity of transactions.	November 2018 Audit Committee
Annual Report to the Audit Committee and the Auditor General for Scotland	At the conclusion of each year's audit we will issue an annual report setting out the nature and extent of our audit work for the year and summarising our opinions, conclusions and the significant issues arising from the work. This report will pull together all of our work under the Code of Audit Practice.	November 2018 Audit Committee

Audit outputs

66. Prior to submitting our outputs, we will discuss all issues with management to confirm factual accuracy and agree a draft action plan where appropriate.
67. The action plans within the reports will include prioritised recommendations, responsible officers and implementation dates. We will review progress against the action plans on a regular basis.

Audit fee

68. Audit Scotland sets an expected fee for each audit carried out under appointment that assumes the body has well-functioning controls, an effective internal audit service, and an average risk profile. The expected fee is reviewed by Audit Scotland each year and adjusted if necessary based on auditors' experience, new requirements, or significant changes to the audited body.
69. As auditors we negotiate a fee with the audited body during the planning process. The fee may be varied above the expected fee level to reflect the circumstances and local risks within the body.
70. The expected fee for the College is £15,380. We propose setting the fee 5% above this level to take cognisance of the additional work

performed to support the College, including additional meeting expectations.

2017/18	
Auditor remuneration	£14,430
Pooled costs	£880
Performance audit and Best Value	-
Audit support costs	£760
Total expected fee	£16,070¹

71. We assume receipt of the draft working papers at the outset of our on-site final audit visit. If the draft accounts and papers are late, or agreed management assurances are unavailable, we reserve the right to charge an additional fee for additional audit work. An additional fee will be required in relation to any other significant exercises not within our planned audit activity.

¹ The audit fee in 2016/17 was £15,220

Audit timetable

72. The dates for our interim and final audits have been discussed with the Finance Manager. A summary timetable, including audit outputs, is set out below:





Appendices

Appendix 1: Your audit team

Scott-Moncrieff is one of the largest independent accountancy firms in Scotland. We have 17 partners and over 200 staff operating from Edinburgh, Glasgow and Inverness. We are also part of the global Moore Stephens network.

We have been external auditors within the public sector for at least fifty years. We provide a comprehensive range of services to clients across the public sector, including NHS bodies, local authorities, further education bodies and FE colleges. We also provide services to charities, schools, as well as private and public limited companies.

Edinburgh	Glasgow	Inverness
Exchange Place 3 Semple Street Edinburgh EH3 8BL	25 Bothwell Street Glasgow G2 6NL	10 Ardross Street Inverness IV3 5NS
(0131) 473 3500	(0141) 567 4500	(01463) 701 940

Your audit team

The external audit team at Dumfries and Galloway College will be led by David Eardley and managed by Claire Gardiner. We will draw upon the expertise of our wider public sector management team during the course of our audit appointment.

David Eardley

Director

David.eardley@scott-moncrieff.com



David has nearly a decade and a half of experience and specialises in external and internal audit of public sector clients. David's primary area of focus and expertise is in the health and education sectors.

David works with a range of public sector clients including the NHS, education and central government, from £1.3billion health boards to specialist government entities. David has a wealth of technical accounting expertise, coupled with strong interpersonal skills and client relationship skills.

Claire Gardiner

Audit Manager

Claire.gardiner@scott-moncrieff.com



Claire has over 12 years' public sector external audit experience. She has delivered external audit services to a range of public sector bodies, including pension funds, local authorities, health bodies and central government bodies.

Claire will manage the onsite team and work alongside David to deliver the audit engagement.

Rachel Wynne

Audit Senior

Rachel.wynne@scott-moncrieff.com



Rachel joined the firm in 2014 as a public sector audit trainee and has since achieved her CA qualification. She has experience delivering external audit services to a range of public sector bodies, including further education and charities.

Rachel will be responsible for the delivery of the onsite work.

Appendix 2: Statement of understanding

Introduction

The purpose of this Statement of understanding is to clarify the terms of our appointment and the key responsibilities of the College's Board of Management ("the Board") and Scott-Moncrieff.

Annual accounts

We will require the annual report and accounts and supporting working papers for audit by the agreed date specified in the audit timetable. It is assumed that the relevant staff will have adequate time available to deal with audit queries and will be available up to the expected time of completion of the audit.

Scope of audit

As auditors we will take reasonable steps to plan and carry out the audit so as to meet the objectives and comply with the requirements of the Code of Audit Practice. Audit work will be planned and performed on the basis of our assessment of audit risks, so as to obtain such information and explanations as are considered necessary to provide sufficient evidence to meet the requirements of the Code of Audit Practice.

As auditors we do not act as a substitute for the Board's responsibility to establish proper arrangements to ensure that public business is conducted in accordance with the law and proper standards, and that public money is safeguarded and properly accounted for and used economically, efficiently and effectively.

As part of our normal audit procedures, we will ask you to provide written confirmation of certain oral representations which we have received from the Board during the course of the audit on matters having a material effect on the annual accounts. This will take place by means of a letter of representation, which will require to be signed by the Principal.

Internal audit

It is the responsibility of the Board to establish adequate internal audit arrangements. The audit fee is agreed on the basis that an effective internal audit function exists.

We will liaise with internal audit to ensure an efficient audit process.

Fraud and irregularity

In order to discharge our responsibilities regarding fraud and irregularity we require any fraud or

irregularity issues to be reported to us as they arise. We also require a historic record of instances of fraud or irregularity to be maintained and a summary to be made available to us after each year end.

Ethics

We are bound by the ethical guidelines of our professional body, the Institute of Chartered Accountants of Scotland.

Fees

We base our agreed fee upon the assumption that all of the required information for the audit is made available in line with the agreed timetable. If the information is not available within the timetable we reserve the right to charge a fee for the additional time spent by our staff. The fee will depend on the level of skill and responsibility of the staff involved.

Service

If at any time you would like to discuss with us how our service to you could be improved or if you are dissatisfied with the service you are receiving please let us know by contacting David Eardley. If you are not satisfied, you should contact our Ethics Partner, Bernadette Higgins. In the event of your not being satisfied by our response, you may also wish to bring the matter to the attention of the Institute of Chartered Accountants of Scotland.

We undertake to look at any complaint carefully and promptly and to do all we can to explain the position to you.

Reports

During the course of the audit we will produce reports detailing the results and conclusions from our work. We will endeavour to supply a draft report within three weeks of the completion of the fieldwork of each element of work.

As stated within the Code, management should prepare an action plan summarising their response to the recommendations in the reports. The action plan should include target dates for implementation and details of the responsible officer.

Management responses should be prepared and provided to us within two weeks of the receipt of the draft report.

These timescales may need to be truncated, e.g. to meet Audit Committee reporting deadlines.

Agreement of terms

We shall be grateful if the Board's Audit Committee would consider and note this Statement of understanding. If the contents are not in accordance with your understanding of our terms of appointment, please let us know.



Scott-Moncrieff
business advisers and accountants

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Audit Committee

Business Insurance Derogation

1 Introduction

- 1.1 The purpose of this paper is to update the Audit Committee on the current situation regarding business insurance.

2 The Report

2.1 *Business Insurance*

Members will be aware that, following reclassification of colleges as public bodies, a review of the derogation of business insurance in the College sector and whether this should be continued was undertaken. The current extension is due to end in July 2018. After considering the business case College Scotland provided, colleagues in Scottish Government are content for this to continue with a further review due prior to July 2021 to ensure that this process still provides best value for public funds in accordance with the Scottish Public Finance Manual.

A letter informing the College of this decision is attached for your information.

3 Recommendation

- 3.1 Members are asked to note the extension to business insurance derogation to July 2021.

Carol Turnbull
Principal
May 2018



T: 0300-244 1113
E: Tony.mcgale@gov.scot

Andrew Witty
Colleges Scotland
Director of Sector Policy
Agyll Court
Castle Business Park
Stirling
FK9 4TY

Our ref: A20322612
2 March 2018

Dear Andy

Derogation of Business Insurance until 31 July 2021

Thank you for your correspondence with Scottish Government and colleagues in the Scottish Funding Council. We met on the 15 November 2017 and Colleges Scotland subsequently provided further information to us on 21 December 2017 to support the continuation of the derogation that allows colleges to purchase non-statutory insurance.

It is noted that Colleges Scotland provided sufficient evidence that the continued purchase of non-statutory business insurance cover would be a more financially viable option for the College Sector. In reference to the 2014 agreement Colleges sighted the following requirements

- insurance in respect of statutory cover (Motor and Engineering) was required;
- insurance was required by banking and some commercial contracts; and
- the sector would work to better negotiate premiums and demonstrate greater value for money as a result of economies of scale and improved procurement.

Having taken consideration of these points, the business case provided and that Colleges are currently in the position that this provision of business insurance is accounted for in current budgets, Scottish Government are content for this to continue with a further review due prior to July 2021 to ensure that this process still provides best value for public funds in accordance with the Scottish Public Finance Manual.

Yours Sincerely

Tony McGale
College Policy Team

Audit Committee

Report Title

1 Introduction

The new General Data Protection Regulations come into effect on 25 May 2018 and puts the subject rights at the forefront. These regulations emphasise that data subjects continue to 'own' data. The regulations apply to the processing of data in the EU, whether the data subject is an EU citizen or not, and also to data concerning an EU citizen processed outwith the EU. This means that any institution working with any EU based organisation or who has EU staff or students will require to comply and be able to demonstrate that they meet the requirements. Furthermore, under GDPR, the definition of personal data has been expanded to include IP address, biometric data, mobile device ID and genetic data, if they can be linked back to an identifiable individual.

These new regulations have led to the review of the following College policies:

- Data Protection Policy
- ICT Security Policy
- ICT Acceptable Use Policy

And the following procedure

- Data Protection Procedure

2 The Report

The Data Protection Policy has been rewritten in its entirety to reflect the new obligations and requirements on the College under GDPR. This policy will be supported by several new procedures, which are noted in the policy.

The ICT Security Policy made reference to the outgoing Data Protection Act. This has been updated to refer to GDPR. References to the post of ICT Manager have been updated to refer to the Head of Corporate Services. Other minor changes have been made to reflect the College's obligations under GDPR. Some sections of the ICT Security Policy have been moved to the new Data Protection Policy, where appropriate.

The ICT Acceptable Use Policy made reference to the outgoing Data Protection Act. This has been updated to refer to GDPR. References to the post of ICT Manager have been updated to refer to the Head of Corporate Services.

The College welcomes comments and recommendations from the Audit Committee and will undertake any amendments required.

The data protection procedure and other related procedures will be updated in the coming weeks.

3 Recommendation

The Audit Committee is asked to review and approve the updated Data Protection Policy.

Andy Cowan
IS Manager
3/5/2018

DATA PROTECTION POLICY

Responsibility	Vice Principal Business Development and Corporate Services	Andy Glen
Issue Date	May 2018	
Revision Date	May 2021	

Reference No.	SA7/POL/017/003
Document Title	Data Protection Policy
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DATA PROTECTION POLICY

1 Introduction

This policy outlines how the College will fulfil its obligations in accordance with the General Data Protection Regulations (GDPR)

- 1.1. In undertaking the business of Dumfries and Galloway College (College), the College creates, gathers, stores and processes large amounts of data on a variety of data subjects such as on students (both potential, current and former), staff, customers/suppliers and members of the public. The College's use of personal data ranges from CCTV footage, financial transactions with commercial customers through to the processing of a student's details throughout their journey, from application through to graduation.
- 1.2. Some of the data the College creates/collects and processes will be other people's personal and/or sensitive data, i.e. data concerning a data subject's racial or ethnic origin, political opinions, religious beliefs, trade union activities, physical or mental health or sexual life
- 1.3. As the College's recording and use of data continues to increase, it is more important than ever that every member of College staff understands the law that exists in relation to data protection and staff responsibilities in ensuring that data is secured and protected in line with the law.
- 1.4. Data protection is an important part of the College's overall information security arrangements. All information must be handled safely and securely according to agreed policy. In addition to good practice, some data sets are subject to external legislation and it is vital that staff recognise both categories in their handling of College information and data.
- 1.5. Data protection legislation has existed in the UK for many years with the Data Protection Act (1998) being the current iteration. In May 2018, new legislation will come into force - the General Data Protection Regulations (GDPR).
- 1.6. As the College processes 'personal data' of staff, students and other individuals, it is defined as a Data Controller for the purposes of the GDPR. The College currently processes personal data strictly in accordance with Data Protection legislation and this will continue to be the case in relation to the GDPR.
- 1.7. The GDPR applies to all data relating to, and descriptive of, living individuals defined in the Regulations as 'personal data'. Individuals are referred to as 'data subjects'.
- 1.8. The GDPR places obligations on the College and the way it handles personal data. In turn the staff and students of the College have responsibilities to ensure personal data is processed fairly, lawfully and securely. This means that personal data should only be processed if we have a valid condition of processing (e.g. public interest/task, consent obtained from the data subject, or a contract with them) and we have provided information to the individuals concerned about how and why we are processing their information (i.e. a privacy notice). There are restrictions on what the College is allowed to do with personal data such as passing personal information on to third parties, transferring information outside the EU or using it for direct marketing.

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1.9. The College is committed to a policy of protecting the rights and freedoms of individuals with respect to the processing of their personal data.

2. Background

2.1. Data Protection principles

2.1.1. The College is required to adhere to the six principles of data protection as laid down in the GDPR, which means that information must be collected and used fairly, stored safely and not disclosed to any other person unlawfully. The six principles are:

- Personal data shall be processed lawfully, fairly and in a transparent manner ('lawfulness, fairness and transparency').
- Personal data shall be collected for specified, explicit and legitimate purposes and not further processed in any manner incompatible with those purposes. Further processing for archiving, scientific or historical research or statistical purposes is permissible ('purpose limitation').
- Personal data shall be adequate, relevant and limited to what is necessary in relation to the purpose for which it is processed ('data minimisation').
- Personal data shall be accurate and where necessary kept up to date ('accuracy').
- Personal data processed for any purpose shall not be kept for longer than is necessary for that purpose ('storage limitation').
- Personal data shall be processed in a manner that ensures appropriate security including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures ('integrity and confidentiality').

2.2. Personal Data

2.2.1. Personal data is information about a living individual, who is identifiable from that information or who could be identified from that information when combined with other data which the College either holds or is likely to obtain. GDPR also refers separately to 'special categories' of personal data which includes particularly sensitive personal information such as health details, racial or ethnic origin or religious beliefs. Further information and guidance on personal data, including a full list of 'special categories' of personal data, is available on the ICO website [<https://ico.org.uk/for-organisations/guide-to-the-general-data-protection-regulation-gdpr/lawful-basis-for-processing/special-category-data/>]

2.3. The definition of 'processing data' includes obtaining/collecting, recording, holding, storing, organising, adapting, aligning, copying, transferring, combining, blocking, erasing and destroying the information or data. It also includes carrying out any operation or set of operations on the information or data, including retrieval, consultation, use and disclosure.

2.4. The College, as data controller, remains responsible for the control of personal data it collects even if that data is later passed onto another organisation or is stored on systems or devices owned by other organisations or individuals (including devices personally owned by members of staff)

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3. General

- 3.1. The College is responsible for demonstrating compliance with the six data protection principles (see paragraph 2.1.1).
- 3.2. Compliance with the GDPR, and adhering to these principles is the responsibility of all members of the College. Any deliberate breach of this policy may lead to disciplinary action being taken, access to College facilities being withdrawn, or even criminal prosecution.
- 3.3. The College is required to keep a record of its data processing activities as a summary of the processing and sharing of personal information and the retention and security measures that are in place. For more information about these records (see section 4 Records of Processing Activities)
- 3.4. All College users of personal data must ensure that all personal data they hold is kept securely. They must ensure that it is not disclosed to any unauthorised third party in any form either accidentally or otherwise. Data Security should be undertaken in line with the ICT Security Policy and the ICT Acceptable Use Policy.
- 3.5. It is the responsibility of individuals to ensure that any data held by the College is accurate and up-to-date. Completion of an appropriate form will be taken as an indication that the data contained therein is accurate. Similarly, it is the responsibility of individuals to notify the College of any relevant change of circumstances e.g. address, emergency contact, to enable the College to maintain accurate files. It is also the responsibility of the College to ensure that any notification received regarding changed circumstances e.g. change of address or course is recorded and acted upon.

4. Records of Processing Activities

- 4.1. As a data controller the College is required to maintain a record of processing activities which covers all the processing of personal data carried out by the College. Amongst other things this record contains details of why the personal data is being processed, the types of individuals about which information is held, who the personal information is shared with and when personal information is transferred to countries outside the EU. The College will create a Record of Processing for each process which collects personal data, as defined under GDPR.
- 4.2. Copies of these records are published on the College website and held by the Data Protection Officer.
- 4.3. Staff embarking on new activities involving the use of personal data that is not covered by one of the existing records of processing activities should inform the Data Protection Officer before starting the new activity.

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5. Security and Data Sharing

- 5.1. All personal data held by the College will be kept in accordance with the ICT Security Policy and associated procedures

6. Conditions of Processing and Consent

- 6.1. In order for it to be legal and appropriate for the College to process personal data at least one of the following conditions must be met:
- a) The data subject has given his or her consent
 - b) The processing is required due to a contract
 - c) It is necessary due to a legal obligation
 - d) It is necessary to protect someone's vital interests (i.e. life or death situation)
 - e) It is necessary for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller.
 - f) It is necessary for the legitimate interests of the controller or a third party and does not interfere with the rights and freedoms of the data subject (this condition cannot be used by public authorities in performance of their public).
- 6.2. All processing of personal data carried out by the College must meet one or more of the conditions above. In addition the processing of 'special categories' of personal data requires extra, more stringent, conditions to be met in accordance with Article 9 of the GDPR.
- 6.3. Under GDPR colleges are classified as public authorities and therefore the use of the 'legitimate interests' justification is not possible in terms of the Colleges core activities (public tasks). It may be possible to use legitimate interests for processing that is undertaken outwith the College's public task.
- 6.4. Public authorities are not encouraged to use consent for core activities due to the imbalance in the relationship between the controller and data subject. In these cases it is unlikely that consent could be deemed to be freely given. Therefore where possible the College should identify alternative justifications for processing which would normally be 'official authority vested in the controller' or 'contract', in these cases the official authority or relevant part of the contract should be identified.
- 6.5. Consent is defined as "any freely given, specific, informed and unambiguous indication of the data subject's wishes by which he or she by statement or other clear affirmative action, signifies agreement to the processing of personal data relating to him or her". The GDPR clarifies that silence, pre-ticked boxes or inactivity does not constitute consent.
- 6.6. Anyone who has provided consent has the right to revoke their consent at any time.

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7. Data Subject Rights

- 7.1. The GDPR gives data subjects the right to access personal information held about them by the College. The purpose of a subject access request is to allow individuals to confirm the accuracy of personal data and check the lawfulness of processing to allow them to exercise rights of correction or objection if necessary. However, individuals can request to see any information that the College holds about them which includes copies of email correspondence referring to them or opinions expressed about them.
- 7.2. The College must respond to all requests for personal information and information will normally be provided free of charge.
- 7.3. References are disclosable to the person about whom they are written under the subject access provisions of the GDPR. This includes references received by the College from external sources and confidential references given and received internally e.g. as part of advancement and promotions procedures. There is an exemption from disclosure for references written by College staff and sent externally, however these references would still be accessible to the applicant from the organisation to which the reference was sent. In order to maintain confidentiality and to prevent the unauthorised disclosure of information, staff should not provide references without a prior request from the student concerned.
- 7.4. The College is not required to disclose examinations scripts, however students are entitled to access any marks or comments annotated on the script. Students are entitled to their marks for both coursework and examinations. Unpublished marks must be disclosed within 5 months of a subject access request.
- 7.5. For information about making a subject access request see the ICO website <https://ico.org.uk/for-the-public/personal-information/>
- 7.6. Further information and guidance about handling subject access requests can be found in the Data Protection Procedure.
- 7.7. Data subjects have a number of other rights under the GDPR. These include:
- Right to Object – Data subjects have the right to object to specific types of processing which includes processing for direct marketing, research or statistical purposes. The data subject needs to demonstrate grounds for objecting to the processing relating to their particular situation except in the case of direct marketing where it is an absolute. Online services must offer an automated method of objecting.
 - Right to be forgotten (erasure) – Individuals have the right to have their data erased in certain situations such as where the data are no longer required for the purpose for which they were collected, the individual withdraws consent or the information is being processed unlawfully. There is an exemption to this for scientific or historical research purposes or statistical purposes if the erasure would render impossible or seriously impair the achievement of the objectives of the research. Individuals can ask the controller to 'restrict' processing of the data whilst complaints (for example, about accuracy) are resolved or the processing is unlawful.

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- Rights in relation to automated decision making and profiling – The right relates to automated decisions or profiling that could result in significant affects to an individual. Profiling is the processing of data to evaluate, analyse or predict behaviour or any feature of their behaviour, preferences or identity. Individuals have the right not to be subject to decisions based solely on automated processing. When profiling is used, measures must be put in place to ensure security and reliability of services. Automated decision-taking based on sensitive data can only be done with explicit consent.
- Right to Rectification - The right to require a controller to rectify inaccuracies in personal data held about them. In some circumstances, if personal data are incomplete, an individual can require the controller to complete the data, or to record a supplementary statement.
- Right to Portability – the data subject has the right to request information about them is provided in a structured, commonly used and machine readable form so it can be sent to another data controller. This only applies to personal data that is processed by automated means (not paper records); to personal data which the data subject has provided to the controller, and only when it is being processed on the basis of consent or a contract.

7.8. Any requests made to invoke any of the rights above must be dealt with promptly and in any case within one month of receiving the request.

7.9. Not all of the rights above are applicable to every instance where personal data is collected. The rights that apply should be noted in the relevant Privacy Notice for the information of the data subjects. Staff should also be aware of which rights apply and when.

7.10. Further information on data subject rights and dealing with requests to invoke these rights can be found in the Data Protection Procedure.

8. Retention of Data

8.1. Individual areas within the College are responsible for ensuring the appropriate retention periods for the information they hold and manage. Retention periods will be set based on legal and regulatory requirements, sector and good practice guidance. To ensure consistency of data retention periods, individual areas are responsible for ensuring retention periods are notified to the DPO and documented in the Colleges data audit documentation.

8.2. Personal data must only be kept for the specified retention period. Ad hoc personal data should only be kept for as long as is necessary to carry out the intended processing of the information. Once information is no longer needed it should be disposed of securely. Paper records should be shredded or disposed of in confidential waste and electronic records should be permanently deleted or anonymized if the data holds analytical value. Individual areas are responsible for ensuring the decision to delete or anonymize has been discussed and agreed with the head of the appropriate technical department and DPO.

8.3. If data is fully anonymised then there are no time limits on storage from a data protection point of view

8.4. Guidance on setting retention periods, based on the JISC Further Education Business Classification documents, for personal data can be found in the Data Protection Procedure.

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9. Personal Data Breach

9.1. The College is responsible for ensuring appropriate and proportionate security for the personal data that we hold. This includes protecting the data against unauthorised or unlawful processing and against accidental loss, destruction or damage of the data. The College makes every effort to avoid personal data breaches, however, it is possible that mistakes will occur on occasions.

Examples of personal data breaches include:

- Loss or theft of data or equipment
- Inappropriate access controls allowing unauthorised use
- Equipment failure
- Unauthorised disclosure (e.g. email sent to the incorrect recipient)
- Human error
- Hacking attack

9.2. If a data protection breach occurs the College is **required** in some circumstances to report this as soon as possible to the Information Commissioner's Office, and not later than 72 hours after becoming aware of it.

9.3. If you become aware of a data protection breach you must report it immediately. Details of how to report a breach and the information that will be required are included in the Data Protection Procedure

10. Privacy Notices

10.1. Under the 'fair and transparent' requirements of the first data protection principle, the College is required to provide data subjects with a 'privacy notice' to let them know what it does with their personal data (the main privacy notices for the College can be viewed at: [<https://www.dumgal.ac.uk/GDPR>]).

10.2. Privacy notices are published on the College website and are therefore available to staff and students from their first point of contact with the College. Summary information and links to the relevant privacy policy will be displayed prominently at any point of data collection (e.g. application and enrolment forms) as part of a layered approach, as recommended as best practice by the ICO.

10.3. Any processing of staff or student data beyond the scope of the standard privacy notice, or processing of the personal information of any other individuals will mean that a separate, specific, privacy notice will need to be provided.

11. Data Protection Impact Assessments and Data Protection by Design

11.1. Under the GDPR the College has an obligation to consider the impact on data privacy during all processing activities. This includes implementing appropriate technical and organisational measures to minimise the risk to personal data.

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- 11.2. It is particularly important to consider privacy issues when considering new processing activities or setting up new procedures or systems that involve personal data. GDPR imposes a specify 'privacy by design' requirement emphasising the need to implement appropriate technical and organisational measures during the design stages of a process and throughout the lifecycle of the relevant data processing to ensure that privacy and protection of data is not an after-thought.
- 11.3. Further information about techniques that can be used to reduce the risks associated with handling personal data including Anonymisation and Pseudonymisation see section 12 of the Data Protection Guidance Handbook on Data Protection by Design and Default.
- 11.4. For some projects the GDPR requires that a Data Protection Impact Assessment (DPIA) is carried out. The types of circumstances when this is required include: those involving processing of large amounts of personal data, where there is automatic processing/profiling, processing of special categories of personal data, or monitoring of publicly assessable areas (i.e. CCTV). The DPIA is a mechanism for identifying and examining the impact of new initiatives and putting in place measures to minimise or reduce risks. Information about when and how to carry out a DPIA can be found in the Data Protection Policy.

12. Direct Marketing

- 12.1. Direct marketing relates to communication (regardless of media) with respect to advertising or marketing material that is directed to individuals e.g. mail shots for fund raising, advertising courses etc. Individuals must be given the opportunity to remove themselves from lists or databases used for direct marketing purposes. The College must cease direct marketing activity if an individual requests the marketing to stop.
- 12.2. Direct marketing must also comply with the Privacy and Electronic Communications (EC Directive) Regulations 2003 (PECR) which covers marketing via telephone, text and email. For more information about direct marketing and PECR can be found in the Data Protection Policy.

13. Children

- 13.1. Under GDPR the following restrictions apply to the processing of personal information relating to children:
- a) Online services offered directly to children require parental consent.
 - b) Any information provided to a child in relation to their rights as a data subject has to be concise, transparent, intelligible and easily accessible, using clear and plain language.
 - c) The use of child data for marketing or for profiling requires specific protection.
- 13.2. The UK has still to determine the age of consent for the purposes of GDPR but it is expected to be 13 years of age. Under this assumption, the College does not conduct any activity which would fall under these restrictions. This policy should be reviewed should the age of consent be set above 13 years of age.

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13.3. The Data Protection Officer should be informed if any of the above activities are being contemplated.

14. Conclusion

14.1. All staff and students of the College are required to comply with this Data Protection Policy, its supporting guidance and the requirements specified in the GDPR. Any member of staff or student who is found to have made an unauthorised disclosure of personal information or breached the terms of this Policy may be subject to disciplinary action. Staff may also incur criminal liability if they knowingly or recklessly obtain and/or disclose personal information without the consent of the College i.e. for their own purposes, which are outside the legitimate purposes of the College

14.2. The College could be fined for non-compliance with the GDPR. There are two tiers of fines depending on the type of infringement.

15. Review

15.1. This Policy will be reviewed every 3 years or more regularly as circumstances dictate.

16. Linked Policies/Related Documents

ICT Security Policy
ICT Acceptable Use Policy
Marketing Policy
Data Protection Procedure

17. DISTRIBUTION

All Staff
Quality Manual

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Board of Management – Audit Committee

Report Title: Cyber Essentials

1 Introduction

This report updates the committee on progress made on Cyber Essentials accreditation compliance. This update gives a timeline of key activities and progress made on each milestone area.

2 The Report

We have made good progress following the last report to committee and I am delighted to inform the Board that we have achieved the minimum standards required for Cyber essentials. The audit committee can be assured that we are now fully compliant with the cyber resilience framework. Appendix A shows our Certificate of Achievement.

We achieved the compliance certificate on the 4th April and this is the minimum standard required by the government. We aim over the next year to continually work upon this and will develop an ICT strategy where I hope we will target the more advanced level of “Cyber Essentials Plus”, this is a voluntary level and will require us to develop a full training plan and a detailed project plan to achieve those higher standards.

3 Recommendation

The Committee is asked to note the paper and that we have achieved the cyber essentials standard.

Andy Glen

Vice Principal, Planning and Performance

May 2018



Certificate of Assurance

Dumfries & Galloway College

Bankend Road

Dumfries

DG1 4FD

Scope: Whole Company

Complies with the requirements of the Cyber Essentials Scheme

Date of Certification: 4th April 2018

Recertification Due: Apr 2019

Certificate Number: IASME-A-05745 Profile Published: February 2017

Certification Body:



Assessor:

Ian McGowan

commodity based
cyber attack.
However, this
Certificate does not

This Certificate certifies that the organisation named was assessed as meeting the Cyber Essentials implementation profile published in February 2017 and thus that, at the time of testing, the organisations ICT defences were assessed as satisfactory against

in any way guarantee Accreditation Body: that the organisations defences will remain satisfactory against cyber attack.



Audit Committee

Strategic Risk Register

1 Introduction

- 1.1 The purpose of this paper is to provide the Audit Committee with the opportunity to review the College's Strategic Risk Register.

2 The Report

- 2.1 In accordance with the College's Risk Management Policy any risk with an inherent rating of 12 or above must have mitigating controls in place and where the residual rating remains above 12 should be reviewed at least quarterly in order to identify if any further actions could be taken to reduce the residual rating to below 12. For completeness all risks are included in the attached register.

- 2.2 The Principal and Executive Management Team routinely review the Strategic Risk Register to reflect the risks the College is facing and the mitigation that will be applied to each risk. There are currently 9 strategic risks, two of which are rated 12 or above.

2.3 Committee Reporting

- As the Strategic Risk Register is now presented at each committee and members asked to pay particular attention to risks pertaining to the work of that committee, the end column on the risk register has been amended to include the name of the Committee who would have 'oversight' of that risk so that members can focus on these in their discussions. There is still the opportunity to discuss other risks at full Board meetings.

Changes have been made to the following:

- Risk No 1 – 'National Pay Bargaining'**. Likelihood reduced to 2 as indicative offer of grant indicates that costs of harmonisation for lecturers' salary will be included.
- Risk No 3 – 'Flexibility of the college to manage financial and estates issues'**. Impact has been reduced to 3 as indicative offer of grant indicates there will be sufficient funding to deal with planned estates maintenance but does not allow for capital investment.
- Risk No 4 – 'Unable to achieve credit (activity) target'**. It is recommended to reduce the Risk factor to 6 to reflect current position
- Risk No 13 – 'Cyber Attack'**. No change to the risk factor, however updated to reflect current position
- Risk No 14 – 'Non-compliance with GDPR'**. No change to figures but updated to reflect current position.

3 Recommendation

- 3.1 It is recommended that the Audit Committee consider and, if so minded, approve the Strategic Risk Register. The Committee is also asked to approve the amendments in terms of 'Committee oversight' for each of the risks.

Strategic Plan 2017-2018 Risk Register

Risk No.	Risk Description	Inherent Risk			Controls in Place	Assurances	Internal/ External	Residual risk			Further Action	Committee Risk Owner
		Likelihood	Impact	Total				Likelihood	Impact	Total		
1	National Pay Bargaining	4	4	16	1. Detailed financial planning undertaken and approved by Finance and General Purposes Committee to ensure "affordability" of any offer. 2. National negotiation processes in place with recognised unions. 3. Government public sector pay guidance for 2017-18 is for maximum 1%, College budget will reflect this.	1. Feedback to EMT and the Board 2. Included in budget which is monitored and reported through F&GP and Board 3. Sound internal planning and monitoring to ensure service continuity in event of industrial action 4. College adopts a pragmatic approach to budget and scenario planning.	Internal/ External	2	4	8	December 2017 - EIS have declared a formal dispute in respect of 2017/18 Cost-of-Living Pay Award. May 2018 Indicative offer of grant indicates that costs of harmonization for lecturers' salary have been included.	F&GP Audit
2	Public sector funding cuts – forecast for session 2017-18	1	4	4	1. Scenario planning undertaken and measures to offset reduction identified which is then used to inform curriculum planning. 2. Annual review of provision undertaken through planning and budgetary process to ensure match of income and expenditure.	1. Curriculum plans approved by EMT and L&T 2. Budget approved by the Board	Internal	1	4	4	November 2017 - Current Budget for 2017-18 forecast break-even position. December 2017 - Recent budget announcement forecast flat cash settlement for colleges, however details unknown at this stage. February 2018 - Break-even position forecast for 2017-18.	F&GP Audit
3	Flexibility of the college to manage financial and estates issues and meet targets in the Outcome Agreement	4	4	16	1. Executive Management Team and Finance Manager representation at relevant briefings and ongoing monitoring of changes 2. External audit advice	1. Appropriate and robust internal planning and monitoring arrangements 2. Regular liaison with Scottish Funding Council	Internal/ External	3	3	9	The Board of Management and EMT continue to monitor the situation. December 17 - Capital Funding remains a concern. May 2018 Indicative offer of grant indicates sufficient funding to deal with estates maintenance but does not allow for capital investment.	F&GP Audit

Strategic Plan 2017-2018 Risk Register

4	Unable to achieve credit (activity) target	2	4	8	1. Real time monitoring system. 2. Contingency plans in place to offer additional provision as required. 3. Annual review of staffing and provision to rebalance areas of growth with areas of decline. 4. Annual review carried out by internal	1. Reviewed by EMT on a weekly basis 2. Curriculum areas looking to run additional courses to address shortfall. 3. KPI reported and discussed at each board meeting 4. Provision made in accounts for clawback 5. Marketing strategies for 18/19 recruitment	Internal/ External	2	3	6	May 2018 – We were unable to achieve childcare credit target of 268 additional credits but are currently 500+ over our core target	F&GP Audit
6	Failure to achieve attainment targets	4	4	16	1. Real time monitoring systems in place 2. Strategies in place to improve retention. 2. Strategies in place to improve student success 3. Poorly performing programmes removed from the curriculum.	1. Monitored at course level and review by Vice Principal (Learning and Skills) 2. Monitored through self-evaluation process and reported to ET and L&T committee	Internal/ External	3	4	12	Moving forward achieving attainment targets agreed with the SFC in the Regional Outcome may be a condition of grant. Low attainment can also be detrimental to college reputation. For 2017-18 changes been made to Induction, ongoing monitoring of KPIs and data analysis. New Academic structure allows for closer monitoring. Moving towards pro-active flagging of vulnerable students for close monitoring.	L&T Audit
9	Prevent Duty – disruption due to threat of extremism / risk of external influences	3	4	12	1. Vice Principal attendance at local multi-agency CONTEST group 2. Regular reporting of Prevent issues at EMT. 3. Constant scanning to identify new potential threats.	1. College Prevent Action Plan 2. CONTEST meetings/minutes 3. EMT meetings/minutes 4. 80% staff trained by Sept '17	External/ Internal	1	2	2	Vice Principal leading on Prevent Action Plan, any issues would be identified through regular reporting at EMT. Immediate concerns to be raised with contact within Police Scotland. Review of evacuation procedures in relation to 'stay safe' has taken place. The College is kept updated through SOCCCT Group and appropriate action taken	Audit
10	Imbalance between demand for student support funds/bursaries and funds available	3	3	9	1. Detailed analysis and monitoring of spend undertaken on an ongoing basis by Finance Manager, discussed regularly with Principal 2. Allocation and amounts reviewed on an annual basis to ensure funding constrained within amount available. 3. Annual review carried out by internal audit	1. EMT Meetings/Minutes 2. Internal Audit Report presented to Audit Committee	Internal/ External	1	3	3	December 2017 - Requested additional funding for 2017/18 that has been provided. February 2018 - College received additional student support grant that will meet demand.	F&GP

Strategic Plan 2017-2018 Risk Register

13	Cyber attack	3	4	12	<p>1. Janet network (via JISC) provides secure connectivity.</p> <p>2. Regular reporting at ET.</p> <p>3. Constant scanning to identify potential attacks/network vulnerabilities.</p> <p>4. VP CS&G and IT Manager meets regularly with JISC account Manager</p>	<p>1. Janet secure network provides a high speed, highly reliable and secure, world-class network, enabling national and international communication and collaboration to the UK research and education community.</p> <p>2. Regular updates from JISC on potential attacks/network vulnerabilities</p> <p>3. EMT meetings/minutes</p> <p>4. Internal Audit 2016/17</p>	External/ Internal	1	4	4	<p>Jisc's Security Operations centre is responsible for monitoring and resolving any security incidents (detect, report, investigate) that occur on the network. They also provide an enhanced service for the detection and mitigation of Denial of Service (DoS) attacks that occur across the network.</p> <p>May 2018 College received Cyber Essentials Compliance certificate in April 2018.</p>	Audit
14	Non-compliance with GDPR	3	4	12	<p>1. Recruitment of specialist, 1 day per week in partnership with Ayrshire College and Conservatoire in Glasgow.</p> <p>2. JISC undertaking audit of college current processes.</p> <p>3. Internal check on systems and Processes.</p> <p>4. Online training of staff.</p>	<p>1. Standing agenda item on Audit Committee agenda.</p> <p>2. Senior College Manager leading on development.</p>	External/ Internal	3	4	12	<p>College is well placed in terms of data protection but work is ongoing to measure gap and take appropriate actions.</p> <p>May 2018 – All staff to undertake online training by end of May 2018.</p> <p>DPO Officer appointed.</p>	Audit