

**Audit Committee Meeting**

**Minute of Meeting 19 September 2024 at (16:00 – 18:00hrs) Via Teams**

<b>Present:</b>		
Jamie Ross (JR) (Chair)	Gillian Brydson (GB)	Ann Hill (AH)
<b>In attendance:</b>		
Caroline Stuart (CS)	Joe McGraw (JM)	Karen Hunter (KH)
Douglas Dickson (DD)	Joanna Campbell (JC)	Michael Gibson – RSM (MG)
Lorraine Grierson (LG)	Alexandra Elkins (Minute taker)	
<b>Apologies:</b>		
Sue Irving (SI)	Will Dowson (WD)	Kirsty Duncan (KD)
Alistair Irons (AI)		

1. **Welcome and Apologies for Absence | Verbal | G Brydson**
  - 1.1. The Chair Gillian Brydson welcomed everyone to the meeting and formally introduced Jamie Ross as the new Chair of Audit Committee. GB thanked the Governance Professional, the Chair of the Board, the Executive Team and the auditors for their support throughout her term as Chair.
  - 1.2. On behalf of the Audit Committee, the Chair (JR) thanked GB for her contribution to the Audit Committee. It was noted that GB would remain a member until April 2025.
  - 1.3. The Governance Professional confirmed that the meeting was quorate and apologies were noted as above.

**FOR APPROVAL**

2. **Minutes of Previous Meetings and Matters Arising**
  - 2.1. **Minute of the Previous Meeting 04 June 2024 | Paper 2.2 | Approval | L. Grierson**
    - 2.1.1. The minute of the last meeting was approved as an accurate record of the meeting.
  - 2.2. **Action Log | Paper 2.2 | Approval | L. Grierson**
    - 2.2.1. All actions were complete.
    - 2.2.2. **The Committee approved the Action Log.**

3. **Strategic Risk Register | Paper 3.1 | Approval | L. Grierson**

- 3.1. The Committee were asked to review, in the first instance, Risk 4 and noted that Risk 11 had been tabled for a deep dive discussion (paper 3.2). Risk 4 was approved with no further changes.
- 3.2. Risks 8, 9 and 10, attached to the Learning and Teaching Committee had no changes.
- 3.3. Risk 3 attached to the Finance and General-Purpose Committee had no change, however this remained a fundamental risk.
- 3.4. Risk 7 – *Failure to Achieve Industrial Relations*. Following resolution of the support and teaching pay awards it was agreed to reduce the inherent risk to 12, and residual to 6.
- 3.5. Risk 1,5,11 and 12 remained ‘major’ risks however after mitigations applied, they had reduced to ‘moderate’ risks.

Mike Gibson RSM joined the meeting at 16:06hrs

- 3.6. In respect of actions from the risk Management Audit, a review of all mitigations had been concluded and additional controls applied, which are now captured in a spreadsheet. The internal College Audit Team will monitor progress on controls to ensure they are actioned and risk discussions will take place in a number of fora throughout the academic year. The Emerging risk register has also been developed and included as a standing item for SLT meetings. A new deep dive document template had also been developed.
- 3.7. Questions and comments were invited by the Committee. The reduction of scoring of Risk 7 was queried and it was noted that industrial relations were considered stable for the short term however remained a potential risk in the future. The most recent Audit Scotland report had identified staff costs as a significant risk. Local LJNC meetings were considered productive and following pay settlement EIS proactivity had been improved. The Chair of the LJNC Committee had thanked trade union representatives for their contribution to local discussions which were less impacted by the national climate.

4. **Deep dive – Risk 11 | Paper 3.2 | Discussion | J. McGraw**

- 4.1. JM introduced the report designed to undertake a deep dive of Risk 11 – Failure to achieve and maintain systems and operable and secure ICT.
- 4.2. A range of mitigations were noted; A Business Continuity Action Plan was introduced and assured through the audit process, including digital elements. The College had achieved Cyber Essentials Certification in June 2024 and would work towards Cyber Essentials Plus over the coming months. Firewalls were in place and staff training on ethical hacking had been undertaken. The external review undertaken in December 2023 had supported the review process to identify improvements and actions.
- 4.3. Second line of defence mitigations were noted; phishing simulations had been undertaken and training provided to staff as required. A ‘table top’ cyber attack exercise with Hefestis had been undertaken, and mandatory cyber awareness training was scheduled for all staff

in 24/25. A new vulnerability dashboard will be introduced, and penetration testing will be carried out on an annual basis.

- 4.4. A maintenance schedule had been agreed and devices monitored .... with regular reporting through the Information Governance Group. Narrative around the risk had been updated following audit comments received in June 2024.
- 4.5. Questions and comments were invited by the Committee. JR suggested adding trend data re the residual risk grading to the deep dive template over the last 3 years to see whether this is moving forward. The frequency of simulations was queried and JM agreed 6 month intervals would be appropriate. Improvements in reporting was recognised with continual improvements ongoing.
- 4.6. Stability within the ICT team was queried, JM stated that the appointment of a new Digital Services Manager and Transformation Manager as well as two capable Modern Apprentices had stabilised the team with good progress reported.
- 4.7. The Chair advised that **further exploration of benchmarking in relation to phishing simulation exercises was appropriate which was supported by the Committee.**
- 4.8. It was suggested that cyber awareness training for staff CPD should be included and to confirm that the Board of Management had received Cyber Awareness training last May.
- 4.9. The Committee was assured that mandatory cyber awareness training remained a focus and would be refreshed regularly. JM advised that it would be the end of the academic year before gaining Cyber Essentials Plus.
- 4.10. **Action: Add 3 year trend data for residual grading to the deep dive template.**
- 4.11. **The Committee approved the risk register.**

## FOR DISCUSSION

### 5. Internal Audit

#### 5.1. Annual Summary Report | Paper 4.1 | M. Gibson

- 5.1.1. M. Gibson introduced the Annual Summary Report which had provided a 'reasonable' opinion which was considered very positive. Areas of scrutiny had focussed on governance, control, and value for money. Reasonable progress was recorded toward all actions and no high management actions were reported.
- 5.1.2. The Chair queried the KPIs at point 3.6, where targets had fallen short and asked whether RSM and the College might want to review the KPIs and reframe them. MG explained the challenges encountered particularly around auditor absence, but no concerns had been raised and targets were not massively outwith the targets. The Depute Principal also elaborated on the impact of staff absence which had impacted delivery dates.
- 5.1.3. The Committee queried insurance arrangements against cyber-attack which was confirmed to be in place and recently increased.
- 5.1.4. **The Committee noted the Internal Audit Annual Summary Report.**

5.2. **Progress Report | Paper 4.2 | M. Gibson**

- 5.2.1. The report provided a summary of progress since the last meeting. Onboarding and Business Continuity reports had now been concluded.
- 5.2.2. Questions and comments were invited by the Committee. GB commented on Business Continuity item and the correlation of the analysis of both the scoring recorded in the risk register and assurance provided in the internal audit.
- 5.2.3. **The Committee noted the Internal Audit Progress Report.**

5.3. **Follow Up Report | Paper 4.3 | M. Gibson**

- 5.3.1. The report provided detail on progress which was detailed on page 4 of the report showing of the 18 management actions agreed, 11 medium actions had been delivered, 4 were ongoing and 1 had partly been implemented. Section 2 highlights the actions required; however this is against a moving target as actions have been progressed over the summer period and therefore the report will not reflect the current position.
- 5.3.2. **The Committee noted the Internal Audit Follow Up Report.**

5.4. **Student Onboarding Report | Paper 4.4 | M. Gibson**

- 5.4.1. The audit had been undertaken to ensure learner engagement, minimise drop out and maximise college income. Many actions had been implemented to support the level of rigour and ability to track actions. **Substantial assurance** was provided with 2 low priority administrative actions identified.
- 5.4.2. The Committee acknowledge the introduction of the Purlos system, an assigned person tutor, which was confirmed through the 20 samples, pastoral support and tutoring and the importance of providing a positive onboarded experience.
- 5.4.3. The Chair commended the report and queried the availability of qualitative evidence for example student survey or qualitative KPIs to provide student feedback. DD confirmed that there had been substantial change to the onboarding this year and confirmed that an early student satisfaction survey scored 4.5 out of 5. Also, qualitative data is gathered through this process from Student Reps, Student Journey Manager and Director. The committee took assurance that data is gathered in other areas and monitored.

5.5. **Business Continuity Plan | Paper 4.5 | M. Gibson**

MG confirmed that adequate processes are in place if an incident to disrupt college business and this had received **Substantial Assurance**. He confirmed the audit has been forwarded from last year as the plan was in the process of being completed with Zurich. No actions arose from this audit.

6. **Internal Audit Tracker | Paper 5.1 | L. Grierson**

LG updated the committee on the progress towards the completion of actions. She advised that the GDPR Report had now been closed and all actions complete. 2 new reports had been added and 2 reports were ongoing. Out of 25 actions, 17 were now closed and 8 working towards completion.

- 6.1 JR queried the term 'partial complete' and MG confirmed that this is a terminology the auditors use when work has been progressed without full completion.
- 6.2 JM confirmed that the PVG Procedure had now been approved by SLT and the action is now closed.

7. **Code of Good Governance Checklist | Paper 6.1 | L. Grierson**

- 7.1 LG introduced the paper and explained that it is a condition of grant that the college has evidence to support compliance with the Code's principles. The checklist for the Code of Good Governance had been completed for annual year 23-24 and any outstanding actions had been marked against it. The Committee agreed that the checklist was thorough piece of work.

8. **Whistleblowing Report (Confidential for committee members/ELT only) | Paper 7.1 | D. Dickson**

- 8.1 A confidential minute was taken.

**FOR INFORMATION ONLY**

9. **AOCB**

- 9.1. No further business was raised.

10. **Date of the Next Meeting**




- 10.1 The date of the next meeting is scheduled for Thursday 28 November 2024 at 1600hrs.



**Dumfries and  
Galloway College**

One step ahead

Item 2  
AUD0924-2.2

Key	
	Ongoing
	Closed
	Overdue

## AUDIT COMMITTEE ACTION LOG 19.09.24

No	Meeting Date	Action	Lead	Deadline	Status	Commentary
2	04.06.24	<b><u>Internal Audit Plan and Scope of Work</u></b> ACTION: - Inspect Audit Plan resource allocations.	MG/DD/KH	Sep24	Closed	Revised and new IA Plan issued.
3	04.06.24	<b><u>Strategic Risk Register</u></b> ACTION: - Changes to Risk 11 to be applied as discussed.	LG	Sep24	Closed	Risk updated
4	04.06.24	<b><u>Risk Management Policy</u></b> ACTION: - An organogram to be designed and included at section 5. ACTION: - Additional narrative to be included regarding flexible timeframes.	DD DD	Sep24	Closed	DD has updated the policy with a table as it describes the roles more clearly. This was sent to members on 2/7/24 for approval.

<b>Audit Committee</b>		
<b>Agenda Item</b>	3	
<b>Paper Number</b>	AUD0924-3.1	
<b>Date of Meeting</b>	19 September 2024	
<b>Location</b>	MS Teams	
<b>Title of Paper</b>	Strategic Risk Register	
<b>Presented by</b>	L Grierson	
<b>Recommendation</b>	<b>Approval</b>	
<b>Freedom of Information Disclosure Assessment</b>		
FOI flag:	<input checked="" type="checkbox"/> Disclosable <input type="checkbox"/> Non-disclosable	
Reason/s for choice:		
Notes from author: (When will it become disclosable? Has FOI Officer guidance been sought?)		
<b>Further comments/updates after initial submission</b>		
<b>Date added</b>	<b>Added by (name and role)</b>	<b>Comment/detail</b>

Read Time: 25 Minutes

## 1. Recommendation

- 1.1 The Audit Committee are asked to consider, and if so minded, approve the Strategic Risks 4 and 11 which are assigned to it, and consider any changes to Risks presented by the Committees.

## 2. Executive Summary

- 2.1. The purpose of this paper is to provide the Committee with the opportunity to review the College's Strategic Risks assigned to it, note changes to risks assigned to other Committees and oversee the full register.
- 2.2. To update Audit Committee on actions that have occurred resulting from the recent Risk Management Audit

## 3. Context

3.1 The Principal and Executive Leadership Team routinely review the Strategic Risk Register to reflect the key risks to the College and the mitigations that are applied to each risk. There have been no changes to the grading of risks, however, over the summer period, all risk owners reviewed the mitigations for each of their risks and the supporting paperwork has been updated.

3.2 Currently Audit Committee has 2 risks assigned to it for review and any amendment made to these is noted below:

- Risk 4 – Financial Fraud – **no changes to grading, mitigations updated.**
- Risk 11 – Failure to achieve and maintain systems and operable and secure ICT – **no changes to grading, mitigations updated.**
  - **Please note, Risk 11 has been submitted for deep dive discussion.**

### 3.3 Learning and Teaching Committee

- Risks 8, 9, 10 - No changes to grading – mitigations updated.

### 3.4 FGP Committee

- Risks 3 - No changes to grading – mitigations updated.
- Risk 7 – Industrial Relations – The Committee discussed the risk and agreed that pay disputes had been resolved for this year and EIS agreeing to a pay award for 25-26. ASOS has also come to an end and student results are being uploaded. Support staff pay award for 25-26 is yet to be agreed. However, it was agreed that the scoring should be amended and reduced to Inherent 12 and Residual 6 as the current threat of industrial action has been significantly reduced.

3.5 Currently there are 4 risks (1,5,11,12) showing an inherent major risk (red), however after mitigations have been applied, these are reduced to 'moderate' risks.

3.6 Risk 3: Failure to achieve institutional sustainability - the inherent risk remains a **fundamental 25 rating** (purple). After mitigations, the residual rating of 20 still remains a **major risk**. This is in line with the current and continued external financial position which is of concern and needs to be monitored closely.



#### 4. Risk Management Audit Update

- 4.1 Risk owners were asked to review their risks and update the mitigations for the 3 lines of defence. This has now been completed and incorporated into a spreadsheet which outlines mitigations, sources of assurance/controls, responsible owners and occurrence which can be viewed here: [Risk Mitigations and Owners](#).
- 4.2 Responsible owners will be made aware that the gathering of evidence to support these mitigations will be carried out by college audit team as part of their audit checks and to support deep dive discussions at the Board.
- 4.3 Risk discussions take place during Operational Planning, Curriculum Reviews, Support Service Reviews where emerging risks can be captured. However, to encourage and embed a risk management culture and awareness, College Teams will be asked to include Risk Management as a standing item (if not already so) within their team meetings. This will encourage risk consideration at all levels and help identify significant areas of concern/opportunity which can be escalated, if necessary, in line with the College Risk Management Policy.
- 4.4 An emerging risk register has been created to capture any significant risk which may result in it being escalated to the Strategic Risk Register. However, the register will be brought to SLT for consideration in the first instance, before going to the Board and its Committees. [Emerging Risk Register](#)
- 4.5 A score table has been added to the risk register to provide guidance to owners on grading risks and provide assurance to Audit committee and the Board on how the scores are calculated.
- 4.6 The risk appetite is currently being reviewed to include a score table and this will be brought to ELT for consideration in the first instance.
- 4.7 A deep dive standard template has been created which has been used for Risk 11 Deep Dive.

#### 5 Strategic Implications

- 5.1 The risks associated with Audit Committee link into the following strategic priorities: Priority 1 – Student Experience, Priority 4 – Growth and Financial Sustainability; Priority 5 – Systems and Infrastructure

#### 6 Risk

Risk	Mitigations
Risks 4,11	➤ Paperwork attached for reference.

#### 7. Implications

Financial	YES	Financial loss, fraud and reputational damage and impact to financial sustainability.
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<b>Legal</b>	<b>YES</b>	Failure to meet regulatory and compliance obligations
<b>Learning and Teaching</b>	<b>YES</b>	Serious impact to the college's ability to operate and deliver education to students, financial loss, loss of data and reputation.
<b>Equalities</b>	<b>NO</b>	

**Lorraine Grierson**

Governance Professional

10 September 2024

Dumfries and Galloway College

RISK DEFINITION		ORIGINAL TASK				RESIDUAL RISK					
No	Risk	Likelihood	Impact	Total	Risk Level	Likelihood	Impact	Total	Risk Level	Risk Appetite	Trend
<b>Responsible Person – Principal</b>											
1	Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities (BoM)										
		4	4	16		3	3	9		Open	=
2	Legal actions; serious accident; incident or civil/criminal breach (BoM)										
		5	3	15		3	2	6		Cautious	=
<b>Responsible Person – Executive Director of Finance</b>											
3	Failure to achieve institutional sustainability (FGP)										
		5	5	25		4	5	20		Cautious	=
4	Financial Fraud (AUD)										
		4	3	12		3	2	6		Averse	=
6	Failure to meet regulatory obligations (BoM)										
		3	5	15		5	1	5		Avoid	=
<b>Responsible Person – Vice Principal People and Transformation</b>											
5	Business Continuity Incident – Fire, Systems, Emergency Procedures, Health (BoM)										
		4	4	16		4	3	12		Avoid	=
7	Failure to achieve effective Industrial Relations (FGP)										
		3	4	12		2	3	6		Cautious	v
11	Failure to achieve and maintain systems and operable and secure ICT (AUD)										
		4	5	20		3	5	15		Avoid	=
12	Health and Safety (BOM)										
		4	5	20		3	4	12		Avoid	=
<b>Responsible Person - Depute Principal Learning, Skills and Student Experience</b>											
8	Failure to achieve highest academic performance levels (LT)										

	3	4	12		2	4	8		Cautious	=
9	Failure to adhere to academic compliance arrangements (LT)									
	4	3	12		2	2	4		Avoid	=
10	Failure to achieve an effective student experience (LT)									
	3	4	12		2	4	8		Cautious	=

Risks which should be monitored by the Risk Management Group:	Scores: 1 – 8	Minor Risk
Risks to be brought to the attention of SLT and Board of Management:	Scores: 9 - 15	Moderate Risk
Risks to be reported to, and monitored by, Board of Management:	Scores: 16 – 20	Major Risk
Risks to be reported to, and monitored by, Board of Management:	Scores: 21 – 25	Critical Risk

Score	Impact	Likelihood
1	Insignificant: the risk has minimal to no effect on the College’s operations, objectives, reputation, stakeholders or financial sustainability.	Highly Unlikely: the likelihood of the risk occurring is minimal. It would be estimated that the risk has a 1-5% chance of happening.
2	Minor: the risk may cause slight disruption or impact on the College’s operations, objectives, reputation, stakeholders or financial sustainability.	Unlikely: the likelihood of the risk occurring is unlikely but still possible. It would be estimated that the risk has a 6-25% chance of happening.
3	Moderate: the risk has a noticeable impact or disruption, affecting the College’s operations, objectives, reputation, stakeholders or financial sustainability.	Possible: the likelihood of the risk occurring is reasonable. It would be estimated that the risk has a 26-50% chance of happening.
4	Major: the risk has a substantial impact on the College’s operations, objectives, reputation, stakeholders or financial sustainability.	Likely: the likelihood of the risk occurring is probable. It would be estimated that the risk has a 51-75% chance of happening.
5	Critical: the risk is a severe threat to the College’s operations, objectives, reputation, stakeholders or financial sustainability.	Almost Certain: the likelihood of the risk occurring is highly likely. It would be estimated that the risk has more than a 75% chance of happening.

	5	10	15	20	25
Impact	4	8	12	16	20
	3	6	9	12	15
	2	4	6	8	10
	1	2	3	4	5
		Likelihood			

**Minor (1-8)**

Acceptable level of risk subject to periodic review.

**Moderate (9-15)**

Moderate level of risk subject to regular monitoring and mitigating actions and plans being in place.

**Major (16-20)**

Unacceptable level of risk requiring immediate actions and plans to prevent or mitigate.

**Critical (21-25)**

Critical level of risk requiring urgent attention and actions to prevent or mitigate.

**Strategic Objective: Risk No: 1 Failure to meet Region/National Priorities**

Reference to Risk Registers:	Strategic	Owner: Principal
Description of the Risk:	Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities	
What are the possible consequences if the risk was to emerge?	Loss of credibility, unable to meet economic and societal needs of region, curriculum not fit for purpose, College will not meet funding targets and will not remain financially sustainable	

**GROSS RISK SCORE (i.e without controls in place)**

LIKELIHOOD	(A) 4/5	IMPACT	(B) 4/5	What is the total risk score? (A x B)	<b>16/25</b>
The GROSS risk is therefore: (MIN/MOD/MAJ/CRIT)		<b>Major Risk</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b> (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Operational Plans</li> <li>PRDs</li> <li>Membership of REP</li> <li>Mission 2030</li> </ul>	<ul style="list-style-type: none"> <li>Clear performance metrics for all strategic outcomes and linked to individual performance targets reviewed by Line Managers</li> <li>SLT monitoring</li> </ul>
<b>Organisation Oversight</b> Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> <li>Portfolio Review 1 - PI and Curriculum Plan</li> <li>Portfolio Review 2 - PI Review</li> <li>Reportage to BoM on Mission 2030</li> </ul>	<ul style="list-style-type: none"> <li>Membership of key strategic groups</li> <li>SLT Systems of Control and Reporting</li> <li>Amendment of strategic direction/plans to government policy and regional economic strategy</li> <li>Robust monitoring of activity targets via ROA and reported quarterly to SFC and BoM</li> </ul>
<b>Independent Assurance</b> Internal Audit / external bodies	<ul style="list-style-type: none"> <li>Annual Engagement Visit by Inspection Body</li> <li>Self Evaluation Reportage to SFC</li> <li>Audit of Plans</li> </ul>	<ul style="list-style-type: none"> <li>Education Scotland /QAA</li> <li>Ongoing engagement and reporting to SFC</li> <li>External Audit</li> <li>BoM oversight</li> </ul>

**NET RISK SCORE (i.e with controls in place)**

LIKELIHOOD	(A) 3/5	IMPACT	(B) 3/5	What is the total risk score? (A x B)	<b>9/25</b>
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Risk Status	Meeting 1	Meeting 2	Meeting 3	Meeting 4
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
Q1	Owner – reviewed and updated mitigations

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
1	Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities						
4	Financial Fraud						
6	Failure to meet regulatory obligations						

**Strategic Objective: Risk No: 2 Legal Actions, Serious Incidents**

Reference to Risk Registers	Strategic	Owner: Principal
Description of the Risk:	Legal actions; serious accident; incident or civil/criminal breach	
What are the possible consequences if the risk was to emerge?	Financial loss to the college, impact on reputation and potential criminal / civil legal proceedings	

**GROSS RISK SCORE (i.e without controls in place)**

LIKELIHOOD	(a)	IMPACT	(b)	What is the total risk score? (A x B)	
	5/5		3/5		<b>15/25</b>
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	<b>Medium Risk</b>				

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>FRONT LINE</b> (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Health and Safety Risk Assessments</li> <li>H&amp;S Training</li> <li>H&amp;S Committee</li> </ul>	<ul style="list-style-type: none"> <li>Records of staff training and completion</li> <li>Line Manager oversight</li> </ul>
<b>OVERSIGHT OF MANAGEMENT ACTIVITY</b> Internal Compliance and quality checks / Legal and	<ul style="list-style-type: none"> <li>H&amp;S Checks</li> <li>EDI Annual Report</li> </ul>	<ul style="list-style-type: none"> <li>Monitoring and reporting in key areas – e.g., H&amp;S, equalities, employee engagement/Staff surveys</li> </ul>

<b>Regulatory / Financial controls / Management controls / Project assurance</b>		
<b>INDEPENDENT ASSURANCE</b> Internal Audit / external bodies	<ul style="list-style-type: none"> <li>External audit of fire systems</li> <li>External audit of H&amp;S</li> <li>BoM Audit</li> <li>EDI Report</li> </ul>	<ul style="list-style-type: none"> <li>Internal and External Audit</li> <li>BoM oversight</li> <li>Reportage to SFC</li> </ul>

NET RISK SCORE (i.e., with controls in place)					
<b>LIKELIHOOD</b>	(A)	<b>IMPACT</b>	(B)	What is the total risk score? (A x B)	
	3/5		2/5		<b>6/25</b>

<b>Risk Status</b>	<b>Meeting 1</b>	<b>Meeting 2</b>	<b>Meeting 3</b>	<b>Meeting 4</b>
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
Q1	Owner – reviewed and updated mitigations
Q2	
Q3	
Q4	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
2	Legal actions; serious accident; incident or civil/criminal breach						

**Strategic Objective: Risk No: 3 Financial Sustainability**

Reference to Risk Registers:	Financial	Owner: Principal
Description of the Risk:	Failure to achieve institutional sustainability due to sector-level budget allocations in 2024-25	
What are the possible consequences if the risk was to emerge?	The college will be unable to operate within the Scottish Public Finance Manual, contravening governance requirements by SG, Section 22, Reputational damage to Board and F&GP	

**GROSS RISK SCORE (i.e without controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	
	5/5		5/5		<b>25/25</b>
The <b>GROSS</b> risk is therefore: MIN/MOD/MAJ/CRIT		<b>Critical Risk</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b> (Management Assurance)  Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Increase Commercial Income/ reduce reliance on SFC funding</li> <li>Effective cost control</li> <li>Active tracking of Credits against forecast</li> <li>Protection of funding through dialogue with SFC</li> <li>Scheme of Delegation</li> </ul>	<ul style="list-style-type: none"> <li>Commercial Reporting to FGP/review by SLT</li> <li>Reportage to SLT / FGP/ BoM</li> <li>Finance business partnering to review budgets/spend with Managers, and timely preparation of Management Accounts and forecasts</li> <li>Continuous monitoring of demand v funding allocation of student funds</li> <li>Sport checks by team</li> </ul>
<b>Organisation Oversight Of Management Activity</b>  Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> <li>Strategic and Operating Plans approval process</li> <li>Budgets approval process</li> <li>Major project business cases approval processes</li> <li>Finance Directors Network</li> </ul>	<ul style="list-style-type: none"> <li>Regular internal reporting to SLT, BoM and FGP Committee</li> <li>Regular interaction with Scottish Funding Council Finance Team</li> <li>Knowledge exchange through Finance Directors Network / Colleges Scotland</li> <li>VPs Group and Principals Group</li> </ul>
<b>Independent Assurance</b>  Internal Audit / external bodies	<ul style="list-style-type: none"> <li>Internal Audit Programme</li> <li>External Audit</li> <li>Regional Outcome Agreement</li> </ul>	<ul style="list-style-type: none"> <li>External firm of professionals appointed/External by Audit Scotland / approval by Audit Committee/BoM</li> <li>Regular returns to Scottish Funding Council (FFR/FES)</li> </ul>

**NET RISK SCORE (i.e with controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	
	4/5		5/5		<b>20/25</b>

Risk Status	<b>Meeting 1 MAJ</b>	Meeting 2	Meeting 3	Meeting 4
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
Q1	Owner – reviewed and updated mitigations
Q2	
Q3	



Q4	
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No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
3	Failure to achieve institutional sustainability						

**Strategic Objective: Risk No: 4 Financial Fraud**

Reference to Risk Registers:	Financial	Owner: Executive Director of Finance
Description of the Risk:	Financial Fraud	
What are the possible consequences if the risk was to emerge?	Financial Loss, Loss of reputation, impact to financial sustainability	

GROSS RISK SCORE (i.e without controls in place)					
LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	
	4/5		3/5		12/25
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT		Medium Risk			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<p style="text-align: center;"><b>Front Line</b> (Management Assurance)</p> <p>Operational Delivery /Systems /Quality Assurance /Supervision</p>	<ul style="list-style-type: none"> <li>No PO / no Pay policy</li> <li>Scheme of Delegation</li> <li>Segregation of duties and review of transactions</li> <li>Staff training and sharing of good practice for risks</li> </ul>	<ul style="list-style-type: none"> <li>Continuous review of financial controls and spot checks by team</li> <li>Implementation of Internal Audit recommendations</li> <li>Training records/ tracking of audit recommendations</li> </ul>
<p style="text-align: center;"><b>Organisation Oversight of Management Activity</b></p> <p>Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance</p>	<ul style="list-style-type: none"> <li>Review of impact of any changes in structure or duties</li> <li>Public Interest Disclosure (Whistleblowing) Policy</li> <li>Review of lessons learned report from COGC</li> </ul>	<ul style="list-style-type: none"> <li>SLT reportage</li> <li>Monitoring across SLT Directorates</li> <li>Tracking of audit recommendations</li> </ul>
<p style="text-align: center;"><b>Independent Assurance</b></p> <p>Internal Audit / external bodies</p>	<ul style="list-style-type: none"> <li>Internal Audit plan</li> </ul>	<ul style="list-style-type: none"> <li>Internal Audit</li> <li>External firm of professionals appointed / approval and review of reports by Audit Committee /BoM oversight</li> </ul>

**NET RISK SCORE (i.e with controls in place)**

<b>LIKELIHOOD</b>	(A) 3/5	<b>IMPACT</b>	(B) 2/5	What is the total risk score? (A x B)	<b>6/25</b>
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<b>Risk Status</b>	<b>Meeting 1 MIN</b>	<b>Meeting 2</b>	<b>Meeting 3</b>	<b>Meeting 4</b>
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<b>MEETING</b>	<b>AMENDMENTS TO RECORD AND PLANS TO TREAT</b>
<b>Q1</b>	Owner – reviewed and updated mitigations
<b>Q2</b>	
<b>Q3</b>	
<b>Q4</b>	

<b>No.</b>	<b>Risk and Risk Appetite</b>	<b>Avoid</b>	<b>Averse</b>	<b>Cautious</b>	<b>Moderate</b>	<b>Open</b>	<b>Hungry</b>
4	Financial Fraud						

### Strategic Objective: Risk No: 5 Business Continuity

<b>Reference to Risk Registers:</b>	<b>Organisational</b>	<b>Owner: VP People and Transformation</b>
<b>Description of the Risk:</b>	Business Continuity Incident – Fire, Systems, Emergency Procedures, Health threats	
<b>What are the possible consequences if the risk was to emerge?</b>	Serious impact to the college's ability to operate and deliver education to students, safeguarding of staff and students, impact to financial sustainability of college, loss of reputation	

#### GROSS RISK SCORE (i.e without controls in place)

<b>LIKELIHOOD</b>	(A) 4/5	<b>IMPACT</b>	(B) 4/5	What is the total risk score? score? (A x B)	<b>16/25</b>
The <b>GROSS</b> risk is therefore: MIN/MOD/MAJ/CRIT	<b>Major Risk</b>				

<b>3 LINES OF DEFENCE</b>	<b>MITIGATIONS</b>	<b>MONITORING</b>
<b>Front Line (Management Assurance)</b>  Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Business Continuity Plan</li> <li>Staff CPD on business continuity themes</li> <li>Monitoring Public Health Advice</li> <li>Planning, careful phasing of processes, systems and equipment</li> <li>Asset register</li> <li>Effective management of GDPR</li> </ul>	<ul style="list-style-type: none"> <li>Adherence to local and national Public Health Guidance</li> <li>Reporting to SLT on effectiveness of testing arrangements.</li> <li>Business continuity Plan walkthrough and desk top scenario planning</li> <li>Active data protection monitoring, training and auditing</li> <li>User acceptance testing of new systems</li> </ul>
	<ul style="list-style-type: none"> <li>Rolling programme of routine updates to systems and equipment</li> </ul>	<ul style="list-style-type: none"> <li>Liaison with SFC and Colleges Scotland</li> </ul>

<b>Organisation Oversight of Management Activity</b>		<ul style="list-style-type: none"> <li>Climate Emergency College Group (includes Student Representatives)</li> </ul>
Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance		
<b>Independent Assurance</b>	<ul style="list-style-type: none"> <li>Communication to stakeholders</li> </ul>	<ul style="list-style-type: none"> <li>Internal Audit on process and statutory compliance</li> <li>BoM oversight</li> </ul>
Internal Audit / external bodies		

NET RISK SCORE (i.e with controls in place)					
<b>LIKELIHOOD</b>	(A)	<b>IMPACT?</b>	(B)	What is the total risk score? (A x B)	<b>12/25</b>
	4/5		3/5		

<b>Risk Status</b>	<b>Meeting 1</b>	<b>Meeting 2</b>	<b>Meeting 3</b>	<b>Meeting 4</b>
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<b>MEETING</b>	<b>AMENDMENTS TO RECORD AND PLANS TO TREAT</b>
<b>Q1</b>	Owner – reviewed and updated mitigations
<b>Q2</b>	
<b>Q3</b>	
<b>Q4</b>	

<b>No.</b>	<b>Risk and Risk Appetite</b>	<b>Avoid</b>	<b>Averse</b>	<b>Cautious</b>	<b>Moderate</b>	<b>Open</b>	<b>Hungry</b>
5	Business Continuity Incident, e.g., Fire, MIS Failure, Failure of Emergency Procedures, Threats to Health						

**Strategic Objective: Risk No: 6 Failure to meet Regulatory Obligations**

Reference to Departmental Risk Registers:	Organisational	Owner: Executive Director of Finance and Planning
Description of the Risk:	Failure to meet regulatory obligations	
What are the possible consequences if the risk was to emerge?	Loss of reputation, impact to financial sustainability, Government bodies intervention	

**GROSS RISK SCORE (i.e without controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	15/25
	3/5		5/5		
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT		<b>Medium Risk</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b> (Management Assurance)  Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Prevent, Health and Safety and Safeguarding training</li> <li>Staff awareness and contingency planning</li> <li>Engagement/practice sharing with local agencies</li> </ul>	<ul style="list-style-type: none"> <li>Business Continuity Plan including scenario testing</li> <li>Training records/ Reportage to SLT</li> </ul>
<b>Organisation Oversight of Management Activity</b>  Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> <li>Engagement/practice sharing with local agencies</li> <li>Board approval of SFC submissions</li> </ul>	<ul style="list-style-type: none"> <li>Information sharing with local agencies</li> <li>Reportage to SLT/ Committees and BOM</li> </ul>
<b>Independent Assurance</b>  Internal Audit / external bodies	<ul style="list-style-type: none"> <li>Internal Audit Plan and review</li> <li>External Audit Planning and review</li> </ul>	<ul style="list-style-type: none"> <li>External firm of professionals appointed/ approval and review of reports by Audit Committee</li> </ul>

**NET RISK SCORE (i.e with controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	5/25
	5/5		1/5		

Risk Status	Meeting 1	Meeting 2	Meeting 3	Meeting 4
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
Q1	Owner – reviewed and updated mitigations
Q2	
Q3	
Q4	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
6	Failure to meet regulatory obligations						

**Strategic Objective: Risk No: 7 Failure to Achieve Effective Industrial Relations**

Reference to Risk Registers:	Organisational	Owner: VP People and Transformation
Description of the Risk:	Failure to achieve effective Industrial Relations through local dialogue/relationships and effect of national campaigns from trade unions	
What are the possible consequences if the risk was to emerge?	Financial loss, impact to ability to effectively teach, industrial action, action short of strike action (ASOS), loss of reputation.	

GROSS RISK SCORE (i.e without controls in place)					
LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	<b>12/25</b>
	3/5		4/5		
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT		<b>Moderate Risk</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b> (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Constructive formal and informal communication channels</li> <li>Regular meetings</li> <li>Staff awareness and contingency planning</li> </ul>	<ul style="list-style-type: none"> <li>LJNC (Local Joint Negotiating Committee)</li> <li>College Employers Scotland advice and updates</li> <li>Regular union/management dialogue</li> </ul>
<b>Organisation Oversight of Management Activity</b> Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> <li>LJNC (Local Joint Negotiation Committee)</li> <li>Representation at Employers Association</li> <li>NRPA (National Recognition and Procedures Agreement)</li> <li>Representation at Strategic HR Network</li> </ul>	<ul style="list-style-type: none"> <li>ELT/SLT/Board</li> <li>Staff engagement survey</li> <li>Regular union/management dialogue</li> </ul>
<b>Independent Assurance</b> Internal Audit / external bodies	<ul style="list-style-type: none"> <li>College Employers Scotland</li> </ul>	<ul style="list-style-type: none"> <li>SFC/Scottish Government</li> <li>HR Sub/BoM oversight</li> </ul>

**NET RISK SCORE (i.e with controls in place)**

<b>LIKELIHOOD</b>	(A) 2/5	<b>IMPACT</b>	(B) 3/5	What is the total risk score? (A x B)	<b>6/25</b>
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<b>Risk Status</b>	<b>Meeting 1 MIN</b>	<b>Meeting 2</b>	<b>Meeting 3</b>	<b>Meeting 4</b>
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
<b>Q1</b>	Owner – reviewed and updated mitigations.  Committee – after discussion it was agreed that industrial disputes/ASOS has ceased and a reduced likelihood of upcoming disputes, therefore, the inherent rate has been reduced to 12 and the residual rate reduced to 6.
<b>Q2</b>	
<b>Q3</b>	
<b>Q4</b>	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
7	Failure to achieve effective Industrial Relations						

**Strategic Objective:** Risk No: 8 Failure to achieve highest academic performance

<b>Reference to Departmental Risk Registers:</b>	<b>Organisational</b>	<b>Owner:</b> DP Learning Skills and Student Experience
<b>Description of the Risk:</b>	Failure to achieve highest academic performance levels	
<b>What are the possible consequences if the risk was to emerge?</b>	Loss of reputation in the region, financial sustainability, ability to attract future students and educational partners  <b>Note</b> – College performance has been a long term issue that predates COVID. Recent data identifies progress	

#### GROSS RISK SCORE (i.e without controls in place)

<b>LIKELIHOOD</b>	(A) 3/5	<b>IMPACT</b>	(B) 4/5	What is the total risk score? (A x B)	<b>12/25</b>
The <b>GROSS</b> risk is therefore: MIN/MOD/MAJ/CRIT	<b>Medium Risk</b>				

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b>	<ul style="list-style-type: none"> <li>Online reportage of PI and Discussion with Teaching Team</li> <li>Self-Evaluation Reportage –</li> </ul>	<ul style="list-style-type: none"> <li>Managers and Directors monitor course PIs</li> <li>Self-evaluation reporting monitored by Performance</li> </ul>

<p><b>(Management Assurance)</b></p> <p><b>Operational Delivery /Systems /Quality Assurance /Supervision</b></p>	<p>Curriculum</p> <ul style="list-style-type: none"> <li>• Student early experience survey and Student Satisfaction and Engagement Survey (SSES)</li> <li>• Self-Evaluation Reportage – Support</li> <li>• Complaint Procedure</li> </ul>	
<p><b>Organisation Oversight of Management Activity</b></p> <p><b>Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance</b></p>	<ul style="list-style-type: none"> <li>• Portfolio Review 1 - PI and Curriculum Plan</li> <li>• Portfolio Review 2 - PI Review</li> <li>• Support Review</li> <li>• Performance Review of Self Evaluation Block 1</li> <li>• Performance Review of Self Evaluation Block 2</li> <li>• Complaint Report</li> </ul>	<ul style="list-style-type: none"> <li>• College wide enhancement plan monitored annually</li> <li>• Annual portfolio review to examine improvement actions</li> <li>• Regular reportage on performance to SLT</li> <li>• Reportage to L&amp;T Committee on College wide self - evaluation and portfolio reviews</li> </ul>
<p><b>Independent Assurance</b></p> <p><b>Internal Audit / external bodies</b></p>	<ul style="list-style-type: none"> <li>• Annual Engagement Visit by Inspection Body</li> <li>• Self-evaluation reportage to SFC</li> <li>• Risk based Cycle of External Verification Visits</li> </ul>	<ul style="list-style-type: none"> <li>• Reportage by Education Scotland presented to the BoM</li> <li>• Reportage to SFC Outcome Team</li> <li>• Awarding Body</li> </ul>

NET RISK SCORE (i.e with controls in place)					
<p><b>LIKELIHOOD</b></p> <p>(A)</p> <p>2/5</p>	<p><b>IMPACT</b></p> <p>(B)</p> <p>4/5</p>			<p>What is the total risk score? (A x B)</p>	<p><b>8/25</b></p>

<p><b>Risk Status</b></p>	<p><b>Meeting 1</b> <b>MIN</b></p>	<p><b>Meeting 2</b></p>	<p><b>Meeting 3</b></p>	<p><b>Meeting 4</b></p>
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
<p><b>Q1</b></p>	<p>Owner – reviewed and updated mitigations</p>
<p><b>Q2</b></p>	
<p><b>Q3</b></p>	
<p><b>Q4</b></p>	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
<p>8</p>	<p>Failure to achieve highest academic performance levels</p>						

**Strategic Objective: Risk No 9: Failure to adhere to academic compliance**

Reference to Risk Registers:	Organisational	Owner: <b>DP Learning Skills and Student Experience</b>
Description of the Risk:	Failure to adhere to academic compliance arrangements, eg awarding bodies, Education Scotland	
What are the possible consequences if the risk was to emerge:	Loss of reputation, financial loss, loss of ability to deliver and develop new courses, loss of ability to issue international visas and impact on student certification.	

**GROSS RISK SCORE (i.e without controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	<b>12/25</b>
	4/5		3/5		
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT		<b>Medium risk</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b> (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Assessor marks in line with national standards utilising awarding body resources.</li> <li>Curriculum team meetings</li> <li>Self-Evaluation Reportage – Curriculum</li> <li>Self Evaluation Reportage – Support</li> <li>Complaint Procedure</li> </ul>	<ul style="list-style-type: none"> <li>Internal verifier appointed for each unit and a cycle of verification is followed.</li> <li>Curriculum Managers</li> <li>Self-evaluation plan and reporting monitored by Performance</li> </ul>
<b>Organisation Oversight of Management Activity</b> Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> <li>Compliance report by academic block</li> <li>Performance Review of Self Evaluation Block 1</li> <li>Performance Review of Self Evaluation Block 2</li> <li>Performance Review of Self Evaluation Block 3</li> <li>Complaint Report</li> </ul>	<ul style="list-style-type: none"> <li>College Wide Review by Performance Manager at SLT</li> <li>Reportage to SLT and L&amp;T Committee on College wide self-evaluation and Complaints</li> </ul>
<b>Independent Assurance</b> Internal Audit / external bodies	<ul style="list-style-type: none"> <li>Cycle of External Verification Visits</li> <li>Annual Engagement Visit by Inspection Body</li> <li>Self-Evaluation Reportage to SFC</li> </ul>	<ul style="list-style-type: none"> <li>External verifier</li> <li>Performance directorate monitor external verification and report to SLT and the L&amp;T Committee.</li> <li>Reportage by Education Scotland/QAA presented to the BoM</li> <li>SFC Outcome Team monitor returns and provide feedback as required</li> </ul>

**NET RISK SCORE (i.e with controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	<b>4/25</b>
	2/5		2/5		

Risk Status	<b>Meeting 1 MIN</b>	Meeting 2	Meeting 3	Meeting 4
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**MEETING AMENDMENTS TO RECORD AND PLANS TO TREAT**



Q1	Owner – reviewed and updated mitigations
Q2	
Q3	
Q4	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
9	Failure to adhere to academic compliance arrangements						

**Strategic Objective: Risk No: 10 Failure to achieve an effective student experience**

Reference to Risk Registers:	Organisational	Owner: DP Learning, Skills and Student Experience (Inc Infrastructure/Marketing/ICT)
Description of the Risk:	Failure to achieve an effective student experience	
What are the possible consequences if the risk was to emerge?	Loss of reputation in the region, financial sustainability, ability to attract future students, ability to retain students and potential to limit student progression.	

**GROSS RISK SCORE (i.e without controls in place)**

LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	
	3/5		4/5		<b>12/25</b>
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	<b>Medium Risk</b>				

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b> (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Curriculum team meetings</li> <li>Self-Evaluation Reportage – Curriculum</li> <li>Student early experience survey and Student Satisfaction and Engagement Survey (SSES)</li> <li>Student representative meetings</li> <li>Self-Evaluation Reportage – Support</li> <li>Complaint Procedure</li> </ul>	<ul style="list-style-type: none"> <li>Curriculum Managers (CMs)</li> <li>Self-evaluation reporting monitored by Performance and Directors</li> <li>Performance return survey and SSES results to CMs</li> <li>Performance overview</li> <li>Self-evaluation reporting monitored by Performance and Directors</li> </ul>
<b>Organisation Oversight of Management Activity</b>	<ul style="list-style-type: none"> <li>Performance Review of Self Evaluation Block 1</li> <li>Performance Review of Self Evaluation Block 2</li> <li>Performance Review of Self Evaluation Block 3</li> </ul>	<ul style="list-style-type: none"> <li>Reportage to SLT and L&amp;T Committee on College wide self-evaluation, enhancement plan and portfolio reviews</li> </ul>

<p><b>Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance</b></p>	<ul style="list-style-type: none"> <li>Portfolio Review 1 - PI and Curriculum Plan</li> <li>Portfolio Review 2 - PI Review</li> <li>Support Review</li> <li>Complaint Report</li> </ul>	
<p><b>Independent Assurance</b>  Internal Audit / external bodies</p>	<ul style="list-style-type: none"> <li>Annual Engagement Visit by Inspection Body</li> <li>Self-evaluation reportage to SFC</li> </ul>	<ul style="list-style-type: none"> <li>Reportage by Education Scotland/QAA presented to the BoM</li> <li>SFC Outcome Team monitor returns and provide feedback as required</li> </ul>

NET RISK SCORE (i.e with controls in place)					
<p><b>LIKELIHOOD</b></p>	<p>(A)  2/5</p>	<p><b>IMPACT</b></p>	<p>(B)  4/5</p>	<p>What is the total risk score? (A x B)</p>	<p><b>8/25</b></p>

<p><b>Risk Status</b></p>	<p><b>Meeting 1 MIN</b></p>	<p><b>Meeting 2</b></p>	<p><b>Meeting 3</b></p>	<p><b>Meeting 4</b></p>
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<p><b>MEETING</b></p>	<p><b>AMENDMENTS TO RECORD AND PLANS TO TREAT</b></p>
<p><b>Q1</b></p>	<p>Owner – reviewed and updated mitigations</p>
<p><b>Q2</b></p>	
<p><b>Q3</b></p>	
<p><b>Q4</b></p>	

<p><b>No.</b></p>	<p><b>Risk and Risk Appetite</b></p>	<p><b>Avoid</b></p>	<p><b>Averse</b></p>	<p><b>Cautious</b></p>	<p><b>Moderate</b></p>	<p><b>Open</b></p>	<p><b>Hungry</b></p>
<p>10</p>	<p>Failure to achieve an effective student experience</p>						

**Strategic Objective: Risk No: 11 Failure to maintain systems and operable and secure ICT**

Reference to Risk Registers:	Organisational	Owner: VP People and Transformation
Description of the Risk:	Failure to achieve and maintain systems and operable and secure ICT	
What are the possible consequences if the risk was to emerge?	Serious impact to the college’s ability to operate and deliver education to students, financial loss, loss of data and reputation	

GROSS RISK SCORE (i.e without controls in place)					
LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	<b>20/25</b>
	4/5		5/5		
The GROSS risk is therefore: (MIN/MOD/MAJ/CRIT)		<b>Major</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<b>Front Line</b>  (Management Assurance)  Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> <li>Documented disaster recovery procedures</li> <li>Cyber Incident disaster recovery plan and training</li> <li>Staff CPD on business continuity areas including Cyber security</li> <li>Firewalls and antivirus software in place</li> <li>ICT Systems linked to the Business Continuity and Management Plan</li> <li>‘Ethical hacker’ training completed by staff</li> <li>Cyber essentials certified</li> </ul>	<ul style="list-style-type: none"> <li>Cyber exercises</li> <li>Phishing exercises</li> <li>Regular planned security monitoring.</li> <li>Network Monitoring</li> </ul>
<b>Organisation Oversight of Management Activity</b>  Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> <li>Planned cyber exercises</li> <li>Planned phishing exercises.</li> <li>Cyber exercises – exercise in a box NCSC</li> <li>Infrastructure updates from external review of ICT estate</li> </ul>	<ul style="list-style-type: none"> <li>Feedback via SLT/ELT on monitoring statistics;</li> <li>Regular Board reporting around cyber position;</li> </ul>
<b>Independent Assurance</b>  Internal Audit / external bodies	<ul style="list-style-type: none"> <li>CISO (Chief Information Security Officer) service in place through HEFESTIS.</li> </ul>	<ul style="list-style-type: none"> <li>Regular reporting and risk assessment.</li> <li>Audit Committee/BoM oversight</li> </ul>

NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	<b>12/25</b>
	3/5		4/5		

Risk Status	<b>Meeting 1 MOD</b>	<b>Meeting 2</b>	<b>Meeting 3</b>	<b>Meeting 4</b>
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MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
Q1	Owner – reviewed and updated mitigations
Q2	
Q3	
Q4	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
11	Failure to achieve and maintain systems and operable and secure ICT						

**Strategic Objective: Risk No: 12 Health & Safety Compliance**

Reference to Risk Registers:	Organisational	Owner: VP People and Transformation
Description of the Risk:	Failure to meet regulatory health & safety obligations	
What are the possible consequences if the risk was to emerge?	Loss of reputation, financial penalties, criminal liability (corporate and individual)	

GROSS RISK SCORE (i.e without controls in place)					
LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	<b>20/25</b>
	4/5		5/5		
The GROSS risk is therefore: (MIN/MOD/MAJ/CRIT)		<b>Major Risk</b>			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<p><b>Front Line</b></p> <p>(Management Assurance)</p> <p>Operational Delivery /Systems /Quality Assurance /Supervision</p>	<ul style="list-style-type: none"> <li>Reporting and review procedures, including near miss</li> <li>Health and Safety and IOSH training for staff</li> <li>Regular communication on responsibilities</li> </ul>	<ul style="list-style-type: none"> <li>Regular, formal Health &amp; Safety Committee</li> <li>BoM H&amp;S Champion attends H&amp;S committee meetings</li> </ul>
<p><b>Organisation Oversight of Management Activity</b></p> <p>Internal Compliance and quality checks / Legal and Regulatory / Financial</p>	<ul style="list-style-type: none"> <li>Reporting of H&amp;S is standard agenda item at SLT meetings</li> </ul>	<ul style="list-style-type: none"> <li>Reporting to FGP Committee / BoM</li> </ul>

controls / Management controls / Project assurance		
<b>Independent Assurance</b> Internal Audit / external bodies	<ul style="list-style-type: none"> <li>External independent oversight from H&amp;S specialist</li> </ul>	<ul style="list-style-type: none"> <li>Internal Audit</li> <li>Public Health</li> <li>Environmental Health</li> </ul>

NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A)	IMPACT	(B)	What is the total risk score? (A x B)	
	3/5		4/5		<b>12/25</b>

Risk Status	Meeting 1	Meeting 2	Meeting 3	Meeting 4
-------------	-----------	-----------	-----------	-----------

MEETING	AMENDMENTS TO RECORD AND PLANS TO TREAT
Q1	Owner – reviewed and updated mitigations
Q2	
Q3	
Q4	

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
12	Health & Safety compliance						

<b>Audit Committee</b>		
<b>Agenda Item</b>	3	
<b>Paper Number</b>	AUD0924-3.2	
<b>Date of Meeting</b>	19 September 2024	
<b>Location</b>	MS Teams	
<b>Title of Paper</b>	Risk 11 – Deep Dive	
<b>Presented by</b>	Joe McGraw	
<b>Recommendation</b>	<b>Discussion</b>	
Freedom of Information Disclosure Assessment		
FOI flag:	<input checked="" type="checkbox"/> Disclosable <input type="checkbox"/> Non-disclosable	
Reason/s for choice:		
Notes from author: (When will it become disclosable? Has FOI Officer guidance been sought?)		
Further comments/updates after initial submission		
Date added	Added by (name and role)	Comment/detail

Read Time: 8 minutes

## 1. Recommendation

- 1.1 The Audit Committee are asked to discuss this paper and note that the Audit Committee has agreed with the ratings and appetite for risk.

## 2. Executive Summary

- 2.1 The purpose of this paper is to provide the Audit Committee with a deeper dive into Risk(s) 11 which the Audit Committee monitors.
- 2.2 Risk 11 – Failure to achieve and maintain systems and operable and secure ICT.

## 3. Context

- 3.1 This paper provides context to the risk, outlines mitigations, identifies how the risks are monitored which determines the residual risk score after discussion at the Audit Committee.

### 3.2 Context of risk and gross rating rationale

- 3.21 Risk 11 is 'Failure to achieve and maintain systems and operable and secure ICT'. The context of this risk is the potential for serious impact to the college's ability to operate and deliver education to students, financial loss, loss of data and reputation.
- 3.22 Increased threat and/or actual cyber-attacks on public bodies has been well documented. The gross risk is considered as major.

### 3.3 Outline of Key Mitigations and Controls

- 3.3.1 There are a number of key mitigations that are incorporated as a front line of defence.
- 3.3.2 These include:
  - A new Business Continuity Management Action Plan (April 2024), which has been approved by the Board of Management. The Business Continuity Management (BCM) is the framework for the College to update, control and deploy an effective process to prepare for, respond to and recover from major disruptive events, which could detrimentally affect College operations, including the loss of digital systems, cyber-attacks or a technological systems failure.
  - The College is 'Cyber essentials certified' completed on the 3<sup>rd</sup> of June with plans to work towards the next level of 'Cyber Essentials Plus' this academic year.
  - Firewalls and anti-virus software in place.
  - Digital Service Manager completed Ethical Hacker training on 13<sup>th</sup> October 2023.

### 3.4 Second line of defence mitigations:

- 3.4.1 Phishing Simulation carried out in September 2023, with further exercises planned for this academic year.
- 3.4.2 The Digital services team and Hefestis lead on a tabletop exercise for managers on a cyber-attack, which was held in August. Further training for all staff on cyber awareness is planned for 2024/25.
- 3.4.3 .....

This is an ongoing process that is used to monitor the College's devices on a continuous basis. Digital Services are currently developing new reporting methodology for vulnerability scans, there will be a dashboard available with live data and this will be launched in December 2024

3.4.4 ...

3.4.5 Improvements to ICT security have been adopted following infrastructure updates from an external review of the ICT estate:

- Maintenance Schedule agreed and signed off by SLT.
- End of Life Computers replaced with manufacturer supported ones.
- Device management moved to 'intune', this allows greater monitoring and deployment of patches.

3.4.6 Regular reporting via the Information Governance Group and through to the Finance & General Purpose Committee on 'Cyber' is a standard agenda item and reported on at each meeting.

### 3.5 Outline Monitoring and residual grading rationale

3.5.1 Residual grading was discussed at the Audit committee meeting in June 2024. It was agreed to increase the residual grading due to continued and increased cyber-attacks on organisations and the resulting damaging effects. The narrative/mitigations to be reviewed and updated by Vice Principal People and Transformation in liaison with the Digital Team to include Cyber Essentials, team training and infrastructure improvements.

### 3.6 Appetite and Tolerance

3.6.1 There is currently no appetite for risk and cyber security remains as a key strategic risk despite the mitigations that have been put in place.

## 4. **Strategic Implications**

4.1 This links into Strategic Priority 4 – Systems and Infrastructure.

## 5. **Risk**

Risk	Mitigations
Failure to achieve and maintain systems and operable and secure ICT.	As set out in the 3 lines of defence set against this strategic risk



**6. Implications**

<b>Financial</b>	Yes	Failure to achieve and maintain secure ICT systems has potential implications across this full range. The mitigations in place are designed to minimise any such implications
<b>Legal</b>	Yes	
<b>Learning and Teaching</b>	Yes	
<b>Equalities</b>	Yes	

**Joe McGraw**

Vice Principal People and Transformation

11 September 2024

**Strategic Objective: Risk 11 failure to maintain systems and operable and secure ICT**

<b>Reference to Departmental Risk Registers:</b>	Organisational
<b>Owner:</b>	VP People and Transformation
<b>Description of the Risk:</b>	Failure to achieve and maintain systems and operable and secure ICT
<b>What are the possible consequences if the risk was to emerge?</b>	Serious impact to the college’s ability to operate and deliver education to students, financial loss, loss of data and reputation

Numerical Scoring of Gross Risk (i.e., without controls in place)					
What is the predicted <b>LIKELIHOOD</b> of the risk occurring?	(A)  4/5	What is the predicted <b>IMPACT</b> of the risk?	(B)  5/5	What is the total risk score?  (A x B)	20/25
The <b>GROSS</b> risk is therefore:(MIN/SIG/MAJ/FUN)	Major				

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<p style="text-align: center;"><b>FRONT LINE</b> (Management Assurance)</p> <p>Operational Delivery /Systems /Quality Assurance /Supervision</p>	<ul style="list-style-type: none"> <li>• Documented disaster recovery procedures</li> <li>• Cyber Incident disaster recovery plan and training</li> <li>• Staff CPD on business continuity areas including Cyber security</li> <li>• Firewalls and antivirus software in place</li> <li>• ICT Systems linked to the Business Continuity and Management Plan</li> <li>• ‘Ethical hacker’ training completed by staff</li> <li>• Cyber essentials certified</li> </ul>	<ul style="list-style-type: none"> <li>• Cyber exercises</li> <li>• Phishing exercises</li> <li>• Regular planned security monitoring.</li> <li>• Network Monitoring</li> </ul>
<p style="text-align: center;"><b>OVERSIGHT OF MANAGEMENT ACTIVITY</b></p> <p>Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance</p>	<ul style="list-style-type: none"> <li>• Planned cyber exercises</li> <li>• Planned phishing exercises.</li> <li>• Cyber exercises – exercise in a box NCSC</li> <li>• Infrastructure updates from external review of ICT estate</li> </ul>	<ul style="list-style-type: none"> <li>• Feedback via SLT/ELT on monitoring statistics.</li> <li>• Regular Board reporting around cyber position.</li> </ul>
<p style="text-align: center;"><b>INDEPENDENT ASSURANCE</b></p> <p>Internal Audit / external bodies</p>	<ul style="list-style-type: none"> <li>• CISO (Chief Information Security Officer) service in place through HEFESTIS.</li> </ul>	<ul style="list-style-type: none"> <li>• Regular reporting and risk assessment.</li> <li>• Audit Committee/BoM oversight</li> </ul>

Numerical Scoring of NET Risk (i.e., with controls in place)					
What is the predicted <b>LIKELIHOOD</b> of the risk occurring?	(A)	What is the predicted <b>IMPACT</b> of the risk?	(B)	What is the total risk score? (A x B)	
	3/5		5/5		15/25

Risk Status	Meeting 1	Meeting 2	Meeting 3	Meeting 4
	SIG	SIG	SIG	SIG
<b>MEETING</b>	<b>AMENDMENTS</b>			
<b>Q1</b>	No change by Owner.			
<b>Q2</b>	No change by Owner			
<b>Q3</b>	No change by Owner			
<b>Q4</b>	No change by owner. After discussion at Audit Committee, it was agreed to increase the residual rating to 15 (3/5) due to continued and increased cyber-attacks on organisations and the resulting damaging effects. The narrative/mitigations to be reviewed and updated by VPP to include Cyber Essentials, team training and infrastructure improvements.			

No.	Risk and Risk Appetite	Avoid	Averse	Cautious	Moderate	Open	Hungry
11	Failure to achieve and maintain systems and operable and secure ICT						

Classification	Description
Avoid	No appetite for risk. The organisation is not prepared to accept any risks.
Averse	Prepared to accept only the very lowest levels of risk, with the preference being for very safe decision-making and strategy implementation, while recognising there may be little opportunity for innovation or the exploitation of new opportunities.
Cautious	Willing to accept some low risks, while maintaining an overall preference for safe decision-making and strategy implementation, despite the probability that there is restricted potential for innovation and increased outcomes and benefits.
Moderate	Tending predominantly towards exposure to only modest levels of risk in order to achieve acceptable, but possibly unambitious outcomes or benefits.
Open	Prepared to consider innovative decisions and strategic implementation and selecting those with the highest probability of productive outcomes and benefits, even where there are elevated levels of associated risk.
Hungry	Proactively taking innovative/creative/pioneering decisions and adopting forms of strategic implementation, while accepting the associated substantial risk levels in order to secure highly successful outcomes and benefits.

## KEY: ASSESSMENT OF RISKS

Risks which should be monitored by the Risk Management Group:	Scores: 1 – 8	Minor Risk
Risks to be brought to the attention of SMT and the Board of Management:	Scores: 9 - 15	Significant Risk
Risks to be reported to, and monitored by, Board of Management:	Scores: 16 – 20	Major Risk

Risks to be reported to, and monitored by, Board of Management: Scores: 21 – 25 Fundamental Risk

Risk Score Matrix

	5	10	15	20	25
Impact	4	8	12	16	20
	3	6	9	12	15
	2	4	6	8	10
	1	2	3	4	5
		Likelihood			



# DUMFRIES AND GALLOWAY COLLEGE

Internal Audit Progress Report

19 September 2024

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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## KEY MESSAGES

The internal audit plan for 2023/24 was approved by the Audit Committee at the 13 June 2023 meeting. This report provides an update on progress against the plan and summarises the results of our work to date.



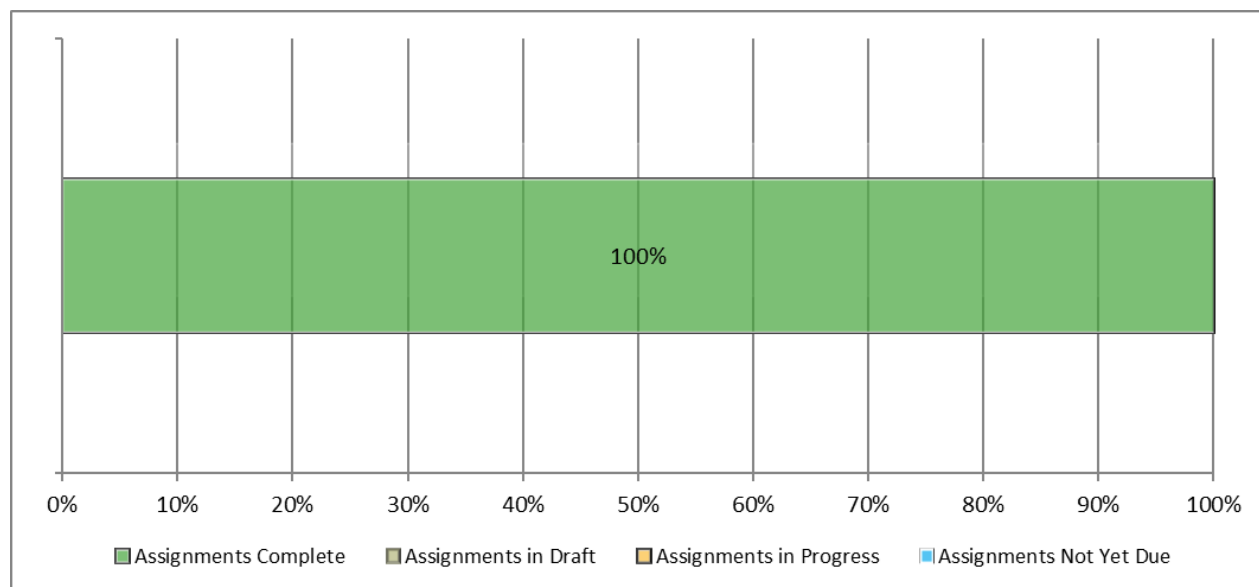
We have issued three final reports as part of the internal audit plan since the Audit Committee meeting on 6 June 2024:

- Business Continuity Planning.
- Student Onboarding.
- Follow Up of Previous Internal Audit Management Actions.

A summary of the outcome of these reviews is provided in Section 1. [\[To discuss and note\]](#)

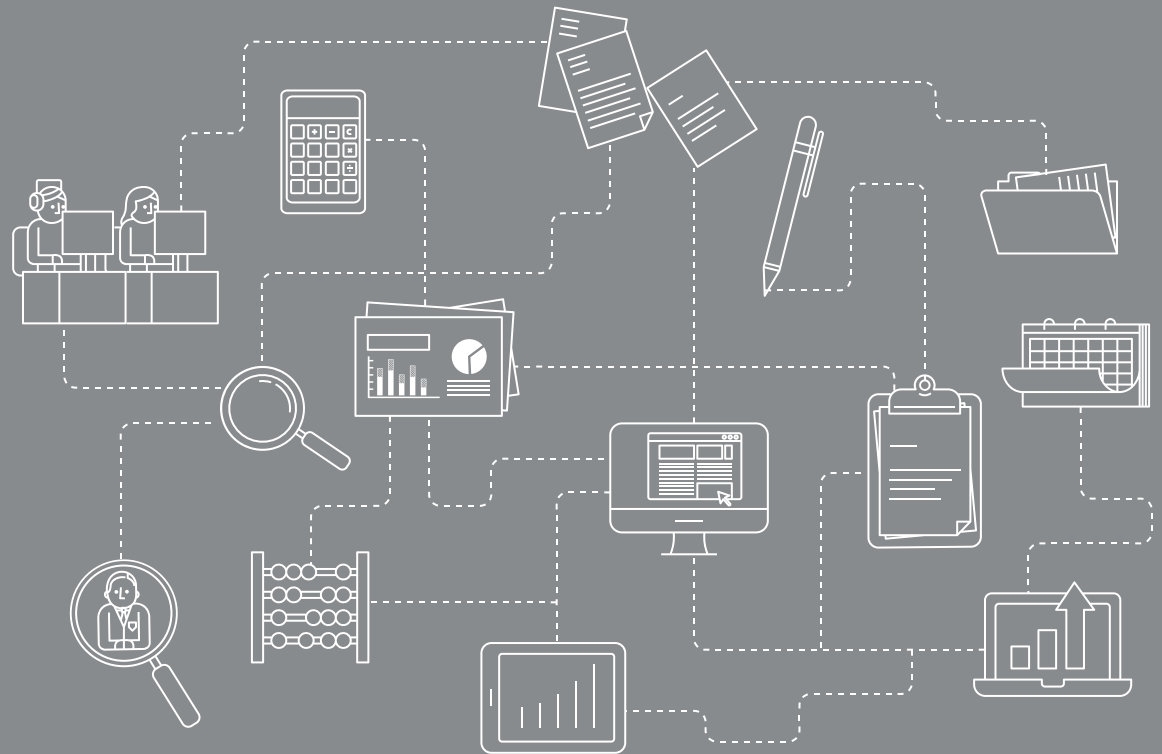
Details of the progress made against the internal audit plan are included at Appendix A. [\[To note\]](#)

The graph below provides a summary update on progress against the 2023/24 plan. [\[To note\]](#)



# Final Reports

# 01





# 1 FINAL REPORTS

## 1.1 Summary of final reports being presented to this Committee

This section summarises the reports that have been finalised since the last meeting.

Assignment	Opinion issued	Actions agreed			
		A	L	M	H
<p><b>Business Continuity Planning</b></p> <p><u>Objective:</u></p> <p>We will consider the measures the College has in place to ensure continuity of operations, including how the College assesses the likely impact of a range of possible events upon its activities and what measures have been taken to ensure operational resilience.</p> <p><u>Risk:</u></p> <p>Risk: 3.2: Business Continuity Incident – eg Fire, MIS Failure, Failure of Emergency Procedures, Threats to Health i.e. COVID.</p> <p><u>Conclusion:</u></p> <p>This review was brought forward from the 2022/23 internal audit plan.</p> <p>Based upon the results of this review, we can provide substantial assurance regarding the control framework the College has implemented to ensure operational resilience in the event of an incident which disrupts delivery.</p> <p>We acknowledge as part of this review, the College is currently in the first stages following the implementation of the business continuity management plan in April 2024, and there is more work to be developed over the next 12 months as the Business Continuity Team test the current arrangements and identify lessons learnt to continuously improve the College’s resilience.</p> <p>Sufficient evidence has been provided to confirm the College has a robust process in place to assess the potential impact of an event, identify alternative solutions and evaluate an appropriate resolution timescales. We have therefore raised <b>no management actions</b> as a result of our review.</p>	Substantial Assurance	0	0	0	0

Assignment	Opinion issued	Actions agreed				
		A	L	M	H	
<b>Student Onboarding</b>						
<u>Objective:</u>						
The College has adequate an effective processes in place to ensure that learners remain engaged from the point of application to enrolment and induction in order to maximise College retention rates.		Substantial Assurance	0	2	0	0
<u>Risk:</u>						
Risk 10: Failure to achieve an effective student experience.						
<u>Conclusion:</u>						
Our review identified that the introduction of Purlos and the Onboarding Portal have significantly contributed to a greater level of control and visibility over the student application to onboarding journey. We identified no issues in relation to the processing of applications and onboarding of students, but we did identify two issues regarding the documentation of communication timescales and induction activities in the relevant process documents.						
As a result of these findings, we have agreed <b>two low priority</b> actions with management						
<b>Follow Up of Previous Internal Audit Management Actions</b>						
<u>Objective:</u>						
The focus of this review is to provide assurance that management actions previously reported have been fully implemented.		Reasonable Progress	0	2	3	0
<u>Conclusion:</u>						
Taking account of the issues identified in the remainder of the report and in line with our definitions set out in Appendix A, in our opinion the College has demonstrated <b>reasonable progress</b> in implementing agreed management actions.						
We were provided with satisfactory evidence in respect of 11 medium priority management actions and agreed with management that the high priority action and one medium priority action had been superseded. A further four medium priority actions were found to have been only partly implemented. These mainly related to the previous Cyber Security – Disaster Recovery report, with one relating to the previous HR Recruitment report, although we do recognise the progress that has been made, with revised actions being raised where necessary for the outstanding elements. We have also reviewed the priority rating for these actions where appropriate. The remaining medium priority action, relating to the previous Cyber Security – Disaster Recovery report, was found to have not been implemented.						

## 1.2 Themes arising from control observations

Theme	Low	Medium	High
Policies and / or procedures	2	1	0
Other	1	0	0
Poor record keeping	1	0	0
Management or performance information	4	1	0
Training / awareness for staff	3	2	0
Governance weakness	2	0	0
Design of the control framework	1	1	0
Non-compliance with policies / procedures	2	1	0
<b>Total</b>			

We do not have any concerns in respect of themes arising to raise with the Committee at this stage.

## 1.3 Follow up

The audits considered as part of the follow up review were:

- Further Education Statistical (FES) Return (1.22.23).
- Student Support Funds (2.22.23).
- HR - Recruitment (4.22.23).
- Cyber Security - Disaster Recovery (5.22.23).
- HR Processing Activities (7.22.23).
- Equality Diversity and Inclusion (8.22.23).

A total of 18 actions, comprised of one high and 17 medium priority actions were raised in the above reports and have been included within this follow-up review. The table below provides a summary of our findings.

Implementation status by review	Number of actions reviewed	Implemented	Implementation ongoing	Not implemented	Superseded
Further Education Statistical (FES) Return 1.22.23	1	0	0	0	1
Student Support Funds 2.22.23	1	1	0	0	0
HR - Recruitment 4.22.23	1	0	1	0	0
Cyber Security - Disaster Recovery 5.22.23	7	3	3	1	0
HR Processing Activities 7.22.23	5	4	0	0	1
Equality Diversity and Inclusion 8.22.23	3	3	0	0	0
<b>Total</b>	<b>18</b>	<b>11</b>	<b>4</b>	<b>1</b>	<b>2</b>



## APPENDIX A: PROGRESS AGAINST THE INTERNAL AUDIT PLAN 2023/24

Assignment and Executive Lead	Status / Opinion issued	Actions agreed			Target Audit Committee (as per IA plan 31 July 2024 / change control*)	Actual Audit Committee
		L	M	H		
FES Return	Reasonable Assurance	1	1	0	November 2023	November 2023
Student Support Fund	Substantial Assurance	0	0	0	November 2023	November 2023
Risk Management	Reasonable Assurance	5	5	0	November 2023	March 2024*
Financial Planning / Budget Monitoring	Substantial Assurance	4	0	0	February 2024	March 2024**
Awarding Body Activity	Substantial Assurance	2	0	0	June 2024	June 2024
Student Onboarding	Substantial Assurance	2	0	0	September 2024	September 2024
GDPR***	Advisory Review	5	1	0	September 2024	March 2024
Business Continuity Planning***	Substantial Assurance	0	0	0	September 2024	September 2024
Follow Up of Previous Internal Audit Management Actions	Reasonable Progress	2	3	0	September 2024	September 2024

\* Delayed owing to Senior Auditor leaving.

\*\* Audit Committee scheduled for March, not February as per plan.

\*\*\* See changes below.

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## APPENDIX B: OTHER MATTERS

Detailed below are the changes to the audit plan:

Note	Auditable area	Reason for change
1.	GDPR / Business Continuity Planning (BCP)	<p>At the request of management, owing to the ongoing development of a new BCP Framework, we have agreed to swap these two audits from their original dates as follows:</p> <ul style="list-style-type: none"><li>• GDPR was scheduled for week commencing 6 June 2024 and was performed in week commencing 11 December 2023.</li><li>• BCP was scheduled for week commencing 11 December 2023 and will now be performed in week commencing 6 June 2024.</li></ul> <p>Audit Committee due dates have been adjusted accordingly.</p>

---

## APPENDIX C: KEY PERFORMANCE INDICATORS

	Delivery				Quality		
	Target	Actual	Notes		Target	Actual	Notes
Audits commenced in line with original timescales*	Yes	Yes		Conformance with IIA Standards	Yes	Yes	
Draft reports issued within 10 days of debrief meeting	100%	67%**		Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes	
Management responses received within 10 days of draft report	100%	44%***		Response time for all general enquiries for assistance	2 working days	2 days	
Final report issued within 3 days of management response	100%	89%****		Response for emergencies and potential fraud	1 working day	1 day	

### Notes

\* This takes into account changes agreed by management and Audit Committee during the year. Through employing an agile or a flexible approach to our service delivery we are able to respond to your assurance needs.

\*\* The Risk Management, Financial Planning and Awarding Body reports were issued outside of this timeframe owing to sickness absence or departure of the lead auditor in each case.

\*\*\* Delays were experienced in receiving management comments on a number of reports but no issues of concern have been noted.

\*\*\*\* Finalisation of the Financial Planning report was delayed owing to the departure of the lead auditor.



# FOR FURTHER INFORMATION CONTACT

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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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# DUMFRIES AND GALLOWAY COLLEGE

## Student Onboarding

Final Internal Audit Report: 8.23/24

10 September 2024

This report is solely for the use of the persons to whom it is addressed.

To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party.

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## Appendices





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# AUDIT OUTCOME OVERVIEW

In line with our scope, included at Appendix B, the overview of our findings is detailed below.

**Conclusion:** Our review identified that the introduction of Purlos and the Onboarding Portal have significantly contributed to a greater level of control and visibility over the student application to onboarding journey. We identified no issues in relation to the processing of applications and onboarding of students, but we did identify two issues regarding the documentation of communication timescales and induction activities in the relevant process documents. As a result of these findings, we have agreed **two low priority** actions with management.

**Internal audit opinion:**

				<p>Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.</p>
<b>Minimal Assurance</b>	<b>Partial Assurance</b>	<b>Reasonable Assurance</b>	<b>Substantial Assurance</b>	

- Audit themes:**
- The College has in place an Admission Policy which is supported by the Admissions Procedure document. The policies are subject to review every three years by the Student Journey Manager and are made available to staff through the intranet system to ensure a consistent approach is taken by the College when dealing with applications by potential students.
  - The College utilises Purlos, a platform focused on the early stages of the student journey. Purlos enables the College to connect with potential students, increase enrolments, and reduce drop-out rates. To facilitate this, all applicants are required to provide a mobile phone number, as Purlos uses WhatsApp and SMS messaging for communication. The Purlos platform provides a dashboard that displays engagement statistics, response rates, and other analytical data to facilitate oversight of the application process.

- 
- Successful applicants are registered onto an on-line Onboarding Portal which is used by the College to manage the student onboarding and induction process. Similar to Purlos, this enables automation of the process and provides greater visibility to Admissions staff. The portal also provides additional information for students, and students can schedule appointments or attend counselling sessions if required.
  - Once a student begins their course at the College, they are assigned a personal tutor with whom they can discuss any concerns. They are also informed about their pastoral support and given student advisor contact details to address any welfare or financial issues they may have.
  - Testing of a sample of 20 students to determine whether the interview and induction processes had operated in line with stated procedures identified no issues.
  - The College has a number of contact and chasing stages, many of which are automated and driven by the respective Purlos and Onboarding Portal systems to maximise student engagement and minimise drop-out rates. These include:
    - Automated "welcome" messages.
    - Chasing of incomplete on-line applications.
    - Chasing of missed interviews.

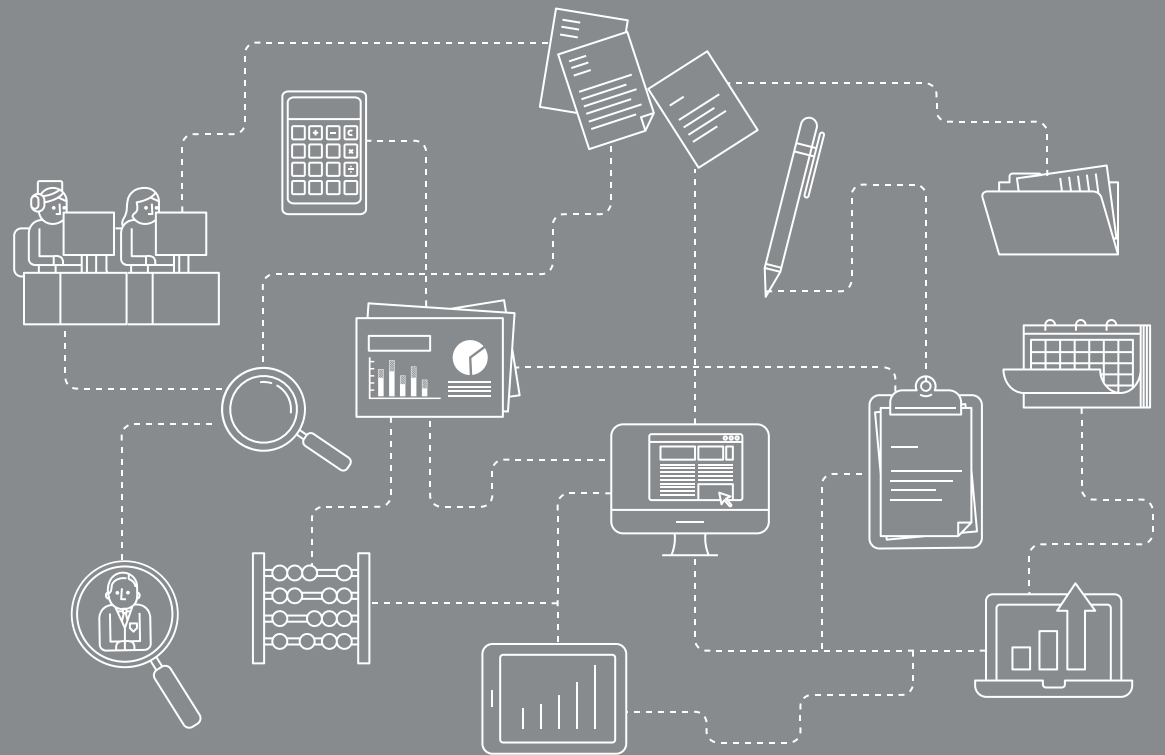
Throughout this process the College automatically assumes the student is going to accept their place and enrol at the College unless advised otherwise, and maintains a waiting list of students to ensure courses are not under-subscribed. Whilst we acknowledge the work undertaken to maximise enrolments, and the College's ability to retain students, we also noted that there is little of these chasing processes and timescales documented in either the Admissions Policy or the Admissions Procedure. Not having these processes fully documented could give rise to a risk of inconsistency in dealing with students during the application and enrolment phases. **(Low)**

- The College employs a number of support mechanisms for students, including:
  - The Student Experience team, which is available to give guidance and support on a wide range of issues including funding and benefits, health and welfare, disability / additional support needs, assistive technology, study skills, and academic support.
  - A student counsellor, who is based at the Dumfries campus but also visits the Stranraer campus to offer support during scheduled appointments as well as being accessible via Microsoft Teams for appointments which can be made through the student portal.
  - The student portal has a page dedicated to "Student Support and College Services" which provides additional information to support students through their time at the College.
  - An online portal called Spectrum Life which provides access to an online mental health hub and counselling both online and via the telephone.
  - Additionally, specific courses may provide additional support and guidance, for example the College's Health and Social Care Group also has a blog with further information (although that only applies to students attending HSC courses).

Although we note the amount of work which is done to support students, we were advised that communication about support on offer can vary from course to course. Additionally, none of this is mentioned in the College's Admissions Procedure document and only a brief outline is noted in the College's Student Journey Map. Inconsistencies between courses, and not having these stages fully documented, could lead to a potential risk of some students not being made aware of all of the support the College has on offer. **(Low)**

# Summary of Actions for Management

# 01



# SUMMARY OF MANAGEMENT ACTIONS

The action priorities are defined as\*:

**High**

Immediate management attention is necessary.

**Medium**

Timely management attention is necessary.

**Low**

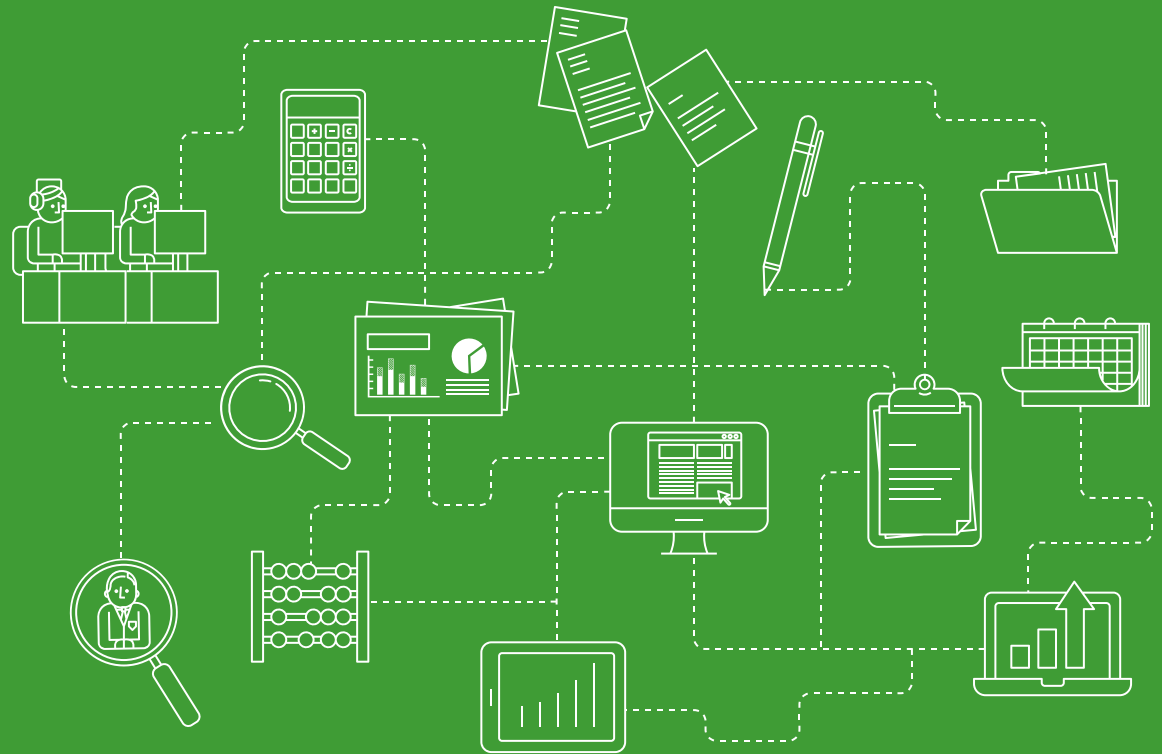
There is scope for enhancing control or improving efficiency.

Ref	Action	Priority	Responsible Owner	Date
1	The College will consider setting out, in the Admissions Procedure document, the various steps and timescales for contacting students if they fail to engage with the application and enrolment processes.	Low	Student Journey Manager	31 August 2024
2	The College will review how it communicates support on offer to new students to ensure consistency (as far as is applicable) between courses and that this is documented more fully in the Admissions Procedure document and the Student Journey Map.	Low	Student Journey Manager	31 August 2024

\* Refer to Appendix A for more detail.

# Detailed Findings and Actions

# 02





## DETAILED FINDINGS AND ACTIONS

This report has been prepared by exception. Therefore, we have included in this section, only those areas of weakness in control or examples of lapses in control identified from our testing and not the outcome of all audit testing undertaken.

### Background / Why we did the audit

We reviewed the student onboarding process as part of the agreed internal audit plan for 2023/24.

We previously reviewed this area in 2021/22, report ref. 3.21.22., issued 13 January 2022. In that previous review, a number of issues were identified, but a primary contributing factor was the fact that, at that time, the College lacked a central database / application in order to manage applications from students.

Since that time, the College has introduced the Purlos system to manage the application process, and gradual refinements of this system have been made in the intervening period to improve control and visibility over student applications.

The College also utilises an on-line Onboarding Portal, introduced at the start of the 2023/24 academic year, to manage the student enrolment and induction process.

A combination of the two systems, supplemented by a series of automated text and email prompts to students, enables the College to keep abreast of the student onboarding journey. In turn, these are driven by a series of timeframes to ensure that the whole process runs to time. The College has waiting lists for most, if not all of its courses, and so is able to quickly refer another student to a course should one withdraw (e.g. because they received a university place) or be withdrawn (e.g. for failing to attend an interview).

### Risk: Failure to achieve an effective student experience.

<b>Control</b>	<p><b>Partially missing control</b></p> <p>The Admissions Procedure details the touch points at which the College will initiate contact with the student, including the specific timeframes for communication.</p>	<p><b>Assessment:</b></p> <p><b>Design</b> ×</p> <p><b>Compliance</b> -</p>
<b>Findings / Implications</b>	<p>The College utilises Purlos, a platform focused on the early stages of the student journey. Purlos enables the College to connect with potential students, increase enrolments, and reduce drop-out rates. The College also utilises an on-line Onboarding Portal, introduced at the start of the 2023/24 academic year, to manage the student enrolment and induction process.</p> <p>The above systems are used by the College to drive a number of contact and chasing stages, many of which are automated, to maximise student engagement and minimise drop-out rates.</p>	

**Risk: Failure to achieve an effective student experience.**

To facilitate this, all applicants are required to provide a mobile phone number, as Purlos uses WhatsApp and SMS messaging for communication. The Purlos platform provides a dashboard that displays engagement statistics, response rates, and other analytical data to facilitate oversight of the application process.

Successful applicants are registered onto an on-line Onboarding Portal which is used by the College to manage the student onboarding and induction process. Similar to Purlos, this enables automation of the process and provides greater visibility to Admissions staff. The portal also provides additional information for students, and students can schedule appointments or attend counselling sessions if required.

Discussion with the Student Journey Manager revealed that there is a range of contact / chasing processes, as follows:

- A “Welcome Introduction” message. This is a one-time message sent to students upon successfully applying to a course. It is updated every two weeks for new applicants.
- If the on-line application is not completed, this is chased, once by email and once via the Purlos system. This is not done any more frequently as applications may not be completed because the applicant applies for something else, or the candidate’s circumstances may change.
- If the candidate misses their interview – this is chased (automatic email three to four days later).
- Applicants who do not attend interview are invited to attend a second interview. If the candidate misses their second interview date, they are sent a withdrawal email after that. We were advised that this is effective and “usually prompts a response”. If there is no response, they are withdrawn (with a five-day appeal process).
- The enrolment link is sent in July – a reminder sent for that, by text.
- If the student fails to turn up after they have enrolled, the Onboarding Portal is used to chase.

Throughout this process, the College automatically assumes the student is coming unless advised otherwise. If a potential student fails to engage with the process, the College would run down its waiting list of candidates.

Therefore, each student has three or four contact attempts but, although we acknowledge the work undertaken to maximise enrolments and the College’s ability to retain students, we also noted that there is little of these chasing processes and timescales documented in either the Admissions Policy or the Admissions Procedure. Not having these processes fully documented could give rise to a risk of inconsistency in dealing with students during the application and enrolment phases.

**Management Action  
1**

The College will consider setting out, in the Admissions Procedure document, the various steps and timescales for contacting students if they fail to engage with the application and enrolment processes.

**Responsible  
Owner:**

Student Journey  
Manager

**Date:**  
31 August 2024

**Priority:**  
**Low**

**Risk: Failure to achieve an effective student experience.**

<b>Control</b>	<b>Partially missing control</b> Once a student begins their course at the College, they are assigned a personal tutor with whom they can discuss any concerns. They are also informed about their pastoral support and given student advisor contact details to address any welfare or financial issues they may have. The College offers a student portal that provides additional information, and for any concerns, students can schedule appointments or attend counselling sessions.	<b>Assessment:</b>	
		<b>Design</b>	×
		<b>Compliance</b>	-

**Findings / Implications** The College is aware that attending college is an important time in a student's life and they want the student to enjoy their time whilst studying their selected course. There are different forms of support which are on offer for students who attend the College. Discussions with the Student Journey Manager identified that the College employs a number of support mechanisms for students, including:

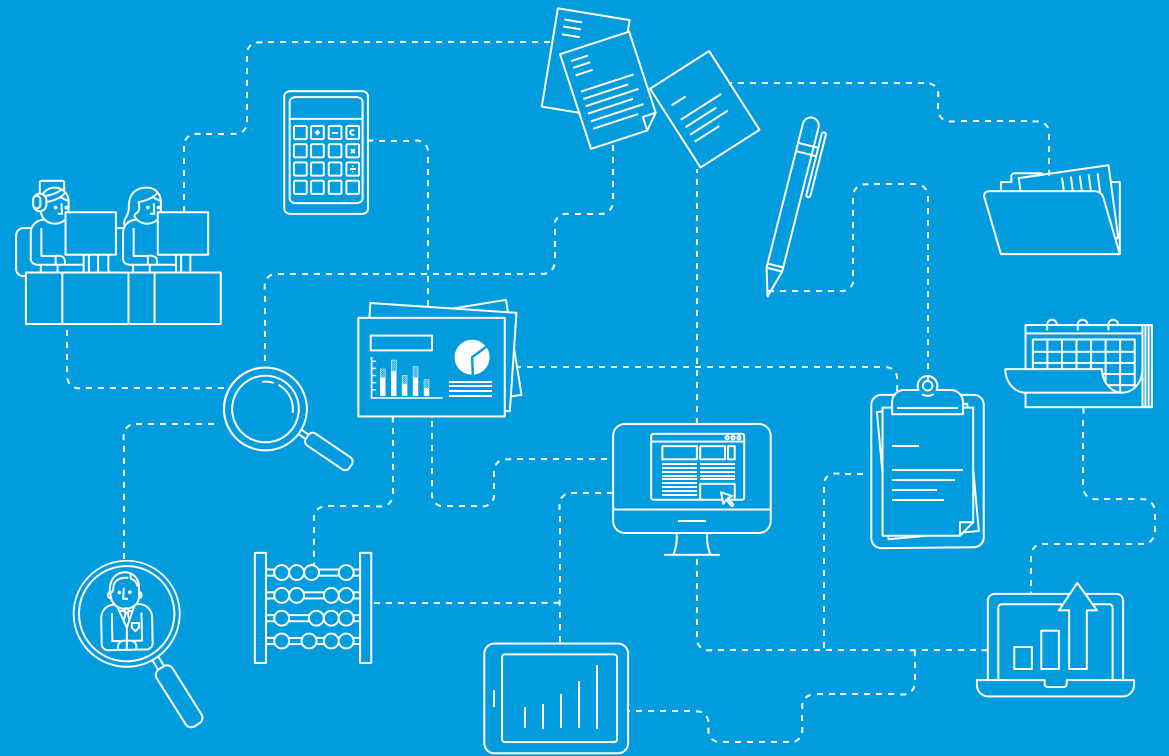
- The Student Experience team, which is available to give guidance and support on a wide range of issues including funding and benefits, health and welfare, disability / additional support needs, assistive technology, study skills, and academic support.
- A student counsellor, who is based at the Dumfries campus but also visits the Stranraer campus to offer support during scheduled appointments as well as being accessible via Microsoft Teams for appointments which can be made through the student portal.
- The student portal has a page dedicated to "Student Support and College Services" which provides additional information to support students through their time at the College.
- An online portal called Spectrum Life which provides access to an online mental health hub and counselling both online and via the telephone.
- Additionally, specific courses may provide additional support and guidance, for example, the College's Health and Social Care Group also has a blog with further information (although that only applies to students attending HSC courses).

Although we note the work which is done, we were advised that all students are sent the Welcome Day invite; however, the amount of positive communication about support on offer can vary from course to course. Additionally, none of this is mentioned in the College's Admissions Procedure document and only a brief outline is noted in the College's Student Journey Map. Inconsistencies between courses, and not having these stages fully documented, could lead to a potential risk of some students not being made aware of all of the support the College has on offer.

<b>Management Action 2</b>	The College will review how it communicates support on offer to new students to ensure consistency (as far as is applicable) between courses and that this is documented more fully in the Admissions Procedure document and the Student Journey Map.	<b>Responsible Owner:</b> Student Journey Manager	<b>Date:</b> 31 August 2024	<b>Priority:</b> <b>Low</b>
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# Appendices

# 03



# APPENDIX A: CATEGORISATION OF FINDINGS

## Categorisation of internal audit findings

### Low

There is scope for enhancing control or improving efficiency.

### Medium

Timely management attention is necessary. This is an internal control risk management issue that could lead to: Financial losses which could affect the effective function of a department, loss of controls or process being audited or possible reputational damage, negative publicity in local or regional media.

### High

Immediate management attention is necessary. This is a serious internal control or risk management issue that may lead to: Substantial losses, violation of corporate strategies, policies or values, reputational damage, negative publicity in national or international media or adverse regulatory impact, such as loss of operating licences or material fines.

The following table highlights the number and categories of management actions made as a result of this audit.

Risk	Control design not effective*	Non-compliance with controls*	Agreed actions		
			Low	Medium	High
Failure to achieve an effective student experience	2 (8)	0 (8)	2	0	0
		Total	2	0	0

\* Shows the number of controls not adequately designed or not complied with. The number in brackets represents the total number of controls reviewed in this area.

## APPENDIX B: SCOPE

The scope below is a copy of the original document issued.

### Scope of the review

The scope was planned to provide assurance on the controls and mitigations in place relating to the following risk:

Objective of the risk under review	Risks relevant to the scope of the review	Risk source
The College has adequate an effective processes in place to ensure that learners remain engaged from the point of application to enrolment and induction in order to maximise College retention rates.	Failure to achieve an effective student experience	Strategic risk register

### When planning the audit, the following were agreed:

#### Areas for consideration:

- There are policies and procedures in place relating to applications, admissions and enrolments. These are subject to periodic review to ensure that they remain up to date and reflect current operating practice.
- Confirm how information obtained from student application forms and interview days is used to guide students through their programme selections.
- Review activities completed to 'keep students warm' to ensure that applications and enrolments are maximised. This is supported by a 'keep warm' strategy.
- Ensure the College is providing communication, offers and acceptance in a timely manner to keep students interested.
- Review the process for contacting applicants that did not enrol as expected to identify the reason and to encourage applicants that have not enrolled at another institution to enrol with the College.
- Review of student induction at the start of their journey and sample test to confirm this has taken place in a timely manner.
- A check in process is in place to identify / capture any student concerns following commencement of the course to ensure that any support needs are identified and addressed.
- There is adequate monitoring and reporting of student applications, enrolment and induction to ensure that any issues are identified and addressed on a timely basis.

#### Limitations to the scope of the audit assignment:

- The scope of the work is limited to those areas examined and reported upon in the areas for consideration in the context of the risk and objectives set out for this review.
- Any testing undertaken during the course of this audit will be compliance based and on a sample basis only.

- This is not a full review of the quality of a student's time at the college and will not discuss the experience with students.
- This is not a full review of the quality of a student's time at the College and will not discuss the experience with students.
- We will not cover any stages in the student's time with the College following the point of enrolment and initial induction.
- Our work is not intended to support or otherwise confirm any data that the College has prepared for its funding claim.
- We will not cover how applicant suitability for a given course is assessed / graded during our review.
- Our review will also not consider the nature or mix of courses offered by the College.
- The results of our work are reliant on the quality and completeness of the information provided to us.
- Our work will not provide an absolute assurance that material errors, loss or fraud do not exist.

**Debrief held** 9 August 2024  
**Draft report issued** 15 August 2024  
**Responses received** 10 September 2024  
**Final report issued** 10 September 2024

**Internal audit Contacts** Rob Barnett, Partner  
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Douglas Dickson, Deputy Principal  
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The matters raised in this report are only those which came to our attention during the course of our review and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. Actions for improvements should be assessed by you for their full impact. This report, or our work, should not be taken as a substitute for management's responsibilities for the application of sound commercial practices. We emphasise that the responsibility for a sound system of internal controls rests with management and our work should not be relied upon to identify all strengths and weaknesses that may exist. Neither should our work be relied upon to identify all circumstances of fraud and irregularity should there be any.

Our report is prepared solely for the confidential use of **Dumfries and Galloway College**, and solely for the purposes set out herein. This report should not therefore be regarded as suitable to be used or relied on by any other party wishing to acquire any rights from RSM UK Risk Assurance Services LLP for any purpose or in any context. Any third party which obtains access to this report or a copy and chooses to rely on it (or any part of it) will do so at its own risk. To the fullest extent permitted by law, RSM UK Risk Assurance Services LLP will accept no responsibility or liability in respect of this report to any other party and shall not be liable for any loss, damage or expense of whatsoever nature which is caused by any person's reliance on representations in this report.

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We have no responsibility to update this report for events and circumstances occurring after the date of this report.

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<b>Audit Committee</b>		
<b>Agenda Item</b>	5	
<b>Paper Number</b>	AUD0924-5.1	
<b>Date of Meeting</b>	19 September 2024	
<b>Location</b>	MS Teams	
<b>Title of Paper</b>	Internal Audit Tracker	
<b>Presented by</b>	Lorraine Grierson	
<b>Recommendation</b>	<b>Noting</b>	
<b>Freedom of Information Disclosure Assessment</b>		
FOI flag:	<input type="checkbox"/> Disclosable <input checked="" type="checkbox"/> Non-disclosable	
Reason/s for choice:	Sensitive information	
Notes from author: (When will it become disclosable? Has FOI Officer guidance been sought?)		
<b>Further comments/updates after initial submission</b>		
<b>Date added</b>	<b>Added by (name and role)</b>	<b>Comment/detail</b>

Read Time: 2 minutes

## 1. Recommendation

- 1.1. The Audit Committee is asked to note the contents of the paper and discuss any matters arising from it.

## 2. Executive Summary

2.1 The attached table summarises outstanding actions derived from recent internal audit reviews and shows the progress towards completion.

## 3. Context

3.1 Audit committee are asked to review the detailed schedule of recommendations which have been made by the Internal Auditors as part of their review of processes and ensure any ongoing items are on schedule for completion by the implementation date.

3.2 The table below shows the status of the Reports.

- 2 Ongoing Reports - work is in progress.
- 1 Report complete - GDPR
- 2 New Reports have been added: Follow Up, Student Onboarding

Report	Total Actions	Status					Target date for completion
		Overdue	Closed	Ongoing L M H			
<b>Ongoing Reports</b>							
GDPR (Jan24)	6		6	-	-	-	Apr-Oct 24 Complete
Financial Planning – Budget Monitoring (Feb24) Substantial Assurance	4		3	1	-	-	Mar-Jun 24
Risk Management – (Mar24) Reasonable Assurance	9	1	8	-	-	-	Jun 24
<b>New Reports</b>							
Student Onboarding Substantial Assurance	2			2	-	-	Aug 24 (1 partial closure)
Follow Up	4			2	2		Sep – Apr 25
<b>TOTAL</b>	<b>25</b>	<b>1</b>	<b>17</b>	<b>6</b>	<b>2</b>		

## 4. Strategic Implications

4.1 Priority 1: Student Experience, Priority 3: Growth and Financial Sustainability, Priority 4: Systems and Infrastructure

**5. Risk**

<b>Risk</b>	<b>Mitigations</b>
Risks 10,11,3	➤ As per risk register

**6. Implications**

<b>Financial</b>	<b>NO</b>	
<b>Legal</b>	<b>NO</b>	
<b>Learning and Teaching</b>	<b>NO</b>	
<b>Equalities</b>	<b>NO</b>	

Lorraine Grierson

Governance Professional

10/9/24