

Board of Management

Friday 13 June 2025 (12.15-1600)

Hybrid by Teams

Agenda

Time	Item	Lead	Paper
12.15	Jamie Farquhar, Stranraer Academy Head Teacher – Presentation – Stranraer Academy, Partnership and Future Opportunities	JF	Presentation
12.45	1. Welcome and Apologies 1b. Declarations of Interests and Connections	CS	Verbal
	2. Minutes of Previous Meetings and Matters Arising (Approval) <ul style="list-style-type: none"> Monday 24 March 2025 Action Log 	CS LG	Paper 2.1/b Paper 2.2
	3. Health and Safety Report	JM	Paper 3.1
	4. Student Association Report	HG	Paper 4.1
	5. Safeguarding Policy	PS	Paper 5.1
For Approval			
	6. Strategic Risk Register	LG	Paper 6.1
	7. Finance Update <ul style="list-style-type: none"> Management Accounts Budget 25-26 and Financial Forecast Return Internal Audit Plan and Global Internal Audit Standards External Auditors Annual Plan 	KH	Paper 7.1 Paper 7.2 Paper 7.3 Paper 7.4
	8. Terms of References	LG	Paper 8.1
	9. Principals Objectives (Board Members only)	CS	Paper 9.1
For Discussion			
	10. SLT Structure (Non-exec members only)	DD	Paper 10.1

	11. UWS Update	DD	Verbal
	12. Principal's Report	DD	Paper 12.1
	13. Chair's Report <ul style="list-style-type: none"> • BDC Annual Report 	CS	Paper 13.1 Paper 13.2
	14. Performance Report	JM/KH/PS	Paper 14.1
	15. Henderson Loggie – Commercial	DD	Paper 15.1
	16. Strategic Levers and Scenarios	DD	Paper 16.1
	17. NRPA update	DD	Verbal
	18. Stranraer Action Plan	PS	Paper 18.1
	19. Committee Chairs Update (Key business/decisions) <ul style="list-style-type: none"> • FGP • HR Sub • L&T • Audit • Rem • BDC 	GC GC AI JR SI CS	Verbal

Starred items For Information only

	20. Corporate Parenting and Safeguarding Report *	PS	Paper 20.1
	21. Committee Minutes * <ul style="list-style-type: none"> • Finance and General Purpose • HR Sub Committee • Learning and Teaching • Audit Committee • Remuneration Committee • Board Development Committee 	RN CMc SH GB SI CS	Paper 21.1 Paper 21.2 Paper 21.3 Paper 21.4 Paper 21.5 Paper 21.6
	22. Board Strategy Summary Report	DD	Paper 22.1
	23. Any Other Business	CS	Verbal
	24. Date of next meeting <ul style="list-style-type: none"> • Monday 6 October 2025 	CS	Verbal

Board of Management Meeting

Minute of Meeting held on 13 June 2025 @ 1230 hrs Stranraer

Present:		
Caroline Stuart (CS) - Chair	Jamie Ross (JR)	Ann Hill (AH)
Douglas Dickson (DD) Principal	Sharon Hodgson (SH)	Kirsty Duncan (KD)
Honor Gibson (HG)	George Clark (GC)	Gillian Brydson (GB)
Alastair Irons (AI)	Inga McVicar (IM)	Sue Irving (SI)
Pete Woods (PW)		
Phil Storrier – Executive Direct Student Experience	Karen Hunter (KH) – Executive Director of Finance	Lorraine Grierson (LG) – Governance Professional
Joe McGraw (JM) – Vice Principal People and Transformation	Mary Cheetham (MC) – Minute taker	
Apologies:		
Kate Glendye (KG)	Shane Saunders (SS)	Susan McLellan (SMc)

1. Welcome and Apologies for Absence | Verbal | Chair C. Stuart

1.1. The Chair welcomed everyone to the meeting including Jamie Farquhar, Stranraer Academy Head Teacher. The meeting was confirmed as quorate.

1.1.1 Apologies were received as shown above.

1.1. Declaration of Interest and Connections | Verbal | Chair C. Stuart

1.1.1. The Chair reminded Members to indicate any declaration of interest as appropriate throughout the course of the meeting.

1.1.2. JF presented to the Board on Partnership and Future Opportunities.



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FOR APPROVAL

2. Minutes of Previous Meetings and Matters Arising

2.1. Minute of Meeting held 24 March 2025 | Paper 2.1 | Chair C. Stuart

2.1.1 The minute was approved as an accurate representation of the meeting.

2.2 Action Log | Paper 2.2 | L. Grierson

- 2.2.1 LG provided an update on the progress of the current actions, confirming that all actions have been closed.
- 2.2.2 **The Board noted the action log.**

FOR DISCUSSION

3. Health and Safety Update| Paper 3.1 | J McGraw

- 3.1. The paper was taken as read having been reviewed at F&GP.
- 3.2. JM highlighted that Smartlog, is now fully operational across the College, with an action plan in place which is being actively monitored. It was also noted that a Smartlog pre-board training session is scheduled for AY25/26.
- 3.3. A member advised that continued engagement with BC on the design-build challenge is necessary, as progress has been limited; and it remains important to maintain focus on this area.
- 3.4. A member queried the H&S module completion rate of 60%, JM advised that this figure is expected to increase by month-end as the rollout progresses and academic staff complete the module.
- 3.5. **The Board noted the paper.**

4. Student Association Report | Paper 4.1 | H. Gibson

- 4.1 The SA President's report was taken as read. The Chair commended the successful delivery of the Above & Beyond Awards.
- 4.2 HG highlighted strong engagement through mental health initiatives with youth work, Active Campus activities, and the distribution of "positivity" goodie bags.
- 4.3 The appointment of new VP Student Presidents for Stranraer and Dumfries was noted as a positive addition.
- 4.4 The Chair thanked the Student Association for their excellent work.
- 4.5 **The Board noted the report.**

5. Safeguarding Policy | Paper 5.1 | P. Storrier

- 5.1 PS took the paper as read but noted key additions covering Prevent Duty compliance, safe recruitment, and enhanced focus on mandatory training which had been made following the L&T meeting
- 5.2 It was also noted that an additional comment via the Trade Unions via LJNC meeting, highlighted minor wording changes to section 6.5.
- 5.3 AH raised the issue of managing vexatious allegations against staff; it was confirmed that this will be addressed in the policy and cross-referenced with the complaints policy. The Board discussed whether "vexatious" applies to individuals or processes, with it confirmed this is covered in the SPDS complaints procedure.

5.4 SI queried whether the policy review was external; it was confirmed as internal.

5.5 Final wording for 6.5 will be reviewed.

5.6 The Board approved the policy subject to change to the wording at 6.5 re vexatious complaints.

FOR APPROVAL

6. Strategic Risk Register | Paper 6.1 | L. Grierson | Approval

6.1 LG presented the paper and advised it had been reviewed at Audit, with ongoing work between audit and risk owners. The Governance Professional confirmed five risks were assigned to the Board for review.

- **Risk 1:** Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities – residual score has been reduced from 9 to 8 to reflect the mitigations in place.
- **Risks 5 and 12** remain over appetite, with further mitigations in place. Risk 5 was presented to Audit committee for deep dive discussion.
- **Risk 11 -** Failure to achieve and maintain systems and operable and secure ICT (Cyber) remains over appetite; significant work and training continue.

6.2 The emerging risk register, was noted by JR as helpful via the appendix, and will be presented to Audit committee for further discussion at the next meeting.

6.3 The Chair asked for approval on risks 1, 2, 5, 6 and 12 with each Risk discussed in turn.

6.4 The Board Approved the Risk Register.

7.1 Management Accounts| K Hunter| Paper 7.1 | K Hunter

7.1.1 The Board was advised that the accounts had previously been reviewed and approved by the Finance and General Purposes Committee. As at April, there were no significant changes, though some assumptions remain regarding credit achievement with no clawback expected; a small NI uplift is anticipated. .

7.1.2 The Board approved the Management Accounts.

7.2 Budget 25-26 and Financial Forecast Return| Paper 7.2 | K Hunter

7.2.1 The Executive Director of Finance & Planning advised that the SFC return guidance included slight changes to year 2 and3 assumptions, notably a pay award, requiring adjustments.. Confirmation that future impact will depend on scenario modelling was noted.

7.2.2 The Board approved the College Sector Budget.

7.3 Internal Audit Plan and Global Internal Audit Standards| Paper 7.4 | K Hunter

7.3.1 KH informed the Board that Henderson Loggie may provide a different style of reporting as they have a lot of experience in the FE Sector. Their plan is to address key areas based on the risk register and emerging risks is on the agenda.

7.3.2 **The Board noted the Internal Audit Plan.**

7.4 External Auditors Annual Plan Paper 7.4 | K Hunter

7.4.1 The Annual Plan appendix re materiality focuses on the public sector's definition of "growing aspect or concern,". Audit Scotland guidance re going concern refers to continued service and sustainability of education, which is not the same definition as for businesses. The appendix reflects how the uncertain income and service delivery challenges during the COVID years were assessed, with audits being less strict and assuming ongoing government support despite increasing and sustained risks.

7.4.2 The challenges and efforts of a demanding year were acknowledged.

7.4.3 **The Board noted the External Audit Plan.**

8 Terms of Reference | Paper 8.1 | L Grierson

8.1 The Board were asked to approve the Terms of Reference (ToR) which are required to be reviewed at least annually. LG confirmed all amendments had been discussed and approved at Committees.

8.2 Further work for the L&T and Audit Committee terms of reference is ongoing, including a review of Audit in line with global audit standards, and will be reported back to the Board.

8.3 **The Board approved the Terms of Reference.**

9 Principal's Objectives | Paper 8.1| C Stuart | Confidential

9.1 **Confidential – for Board Members only**

9.2 SI advised members that these had been discussed at Remuneration Committee to ensure the objectives were smart and deliverable and approved by the committee.

9.3 **Members were content with the proposals and approved the Principal's Objectives.**

For Discussion

10. SLT Structure| Paper 10.1| D Dickson | Non-Exec members only

10.1 **Confidential – for Non executive Board Members**

10.2 DD introduced the paper and outlined the new structure, which had been discussed and approved at Remuneration Committee.

10.3 **Members noted the report and ratified the new ELT structure.**

11. UWS Update | Verbal | D Dickson - Confidential

- 11.1 DD updated the Board on recent correspondence from UWS.
- 11.2 The Board agreed to carry on with existing initiatives, including Pathfinder and Pathways, while monitoring future opportunities.
- 11.3 The Board held a full discussion on the MOU. The term of the current MOU will be circulated via email. A Board member highlighted ongoing discussions with CCLG, raising concerns about potential duplication of curriculum offers to students. The CCLG Terms of Reference and Mission Statement are currently under review.
- 11.4 **ACTION: LG to circulate the current MOU term.**

12. Principal's Report | Paper 12.1| D Dickson

- 12.1 The Principal delivered his first report, highlighting the unsuccessful UK Prosperity Fund bid and removal of FWDF allocation. As a result, commercial activity is being advanced, This will be further detailed in the formal report.
- 12.2 Financial challenges continue and will be addressed through the FFR process.
- 12.3 JR raised concerns over placement of the report on the agenda and proposed that the report provides an executive summary of the key strategic points and what's important in the agenda early in meetings to set the tone. DD emphasised funding as the primary challenge and acknowledged that external engagement is closely tied to funding opportunities.
- 12.4 **Action: Principal's Report to be positioned after the approval of minutes on the agenda to help set the context for the meeting.**

13.1 Chair's Report | Paper 13.1 | C Stuart

- 13.1.1 The Chair acknowledged the paper as read and highlighted the following points:
 - CMcL has resigned from the Board; the Chair extended best wishes for her future endeavours, which are closely aligned with her personal interests.
 - The HR Sub-Committee has been disbanded and will now be re-incorporated into the F&GP Committee.
 - SH has stepped down as Chair of the L&T Committee and is now the Senior Independent Member. AI to be appointed as the new Chair of L&T.
 - Committee changes were noted, and it was noted that Committee Chairs will now join both the Remuneration Committee and the Business Development Committee.
 - Discussion took place regarding crisis management and scenario planning for Board members.
 - Recruitment to commence in September for two new Board members with HR, Business, or Commercial expertise was discussed.

13.1.2 The Board approved the Committee changes and SH as SIM

13.2 BDC Annual Report | Paper 13.2 | C Stuart

13.2.1 The Chair presented the paper as read. The report highlighted key business and decision making and outlined attendance, training, succession planning and board development.

13.2.2 The Board noted the report.

14. Performance Report Paper | 11.1 | Executive Team

14.1 PS provided the following high-level summary
SEAP feedback from SFC raised no concerns.

14.2 Executive Director of Finance highlighted provided a financial.

14.3 JR queried whether the forecast assumes commercial income. KH confirmed that it does, and the position is expected to balance to break even.

14.4 The Board discussed the relevance of SIMD10 data in measuring deprivation and access. PS noted a shift toward using more localised data to better reflect student demographics and support wider access work. While SIMD10 is still tracked, it is no longer fully appropriate for current needs.

14.5 KD queried whether the Board could support experiential learning opportunities. PS advised that 25% of current provision includes designated workplace learning, with a target of 100% by 2030. Further integration is planned through course design in AY25/26.

15. Henderson Loggie – Commercial Options | Paper 15.1| D Dickson - Confidential

15.1 The Board discussed the recommendations from the Henderson Loggie report. While the report affirmed current commercial efforts, it did not fully address core funding challenges or provide clear direction on alternative income sources.

15.2 The Board acknowledged the need to collaborate with other colleges and share resources to maintain current commercial provision. The Board agreed to monitor developments with ELT to prioritise decision-making.

15.3 The Board noted the report.

16 Strategic Levers and Scenarios | Paper 16.1 | D Dickson

16.1 From discussion at the Board Strategy Day, DD highlighted the paper outlines a long-term financial strategy aligned with Mission 2030. It was noted that, a surplus position could be achieved. The financial modelling looks beyond a single year and is based on sound assumptions regarding inflationary income, wage settlements for support staff, and ongoing dialogue with the Scottish Government.

17. NRPA | Verbal | D Dickson

17.1 DD provided a verbal update on NRPA developments. Unison, and Unite have served notice on the current NRPA with EIS/FELA and requested the creation of a separate NRPA. CES is working with the unions to establish this. EIS-FELA and GMB will remain in

the existing NRPA and it was highlighted that there could potentially be separate NRPA's for Support and Teaching staff.

18. Stranraer Action Plan | Paper 18.1 | P Storrier

- 18.1 PS presented the action plan outlining progress in AY2024/25, highlighting significant performance improvements within existing provision, particularly the introduction of full-time Engineering in Stranraer. This development aligns with school pathways. The regeneration action plan will be revisited and reshaped for AY2025/26 following further consultation.
- 18.2 The Curriculum Managers were commended for meeting the current action plan targets, and it was noted an additional 50 students are projected for AY2025/26.
- 18.3 The Board praised the quality of the report and noted the success of initiatives such as Project Search and the Better Lives Partnership. PS highlighted the challenge of limited resources and the need for a clear hub model to support community learning without overextending College capacity.
- 18.4 The Board discussed the need for a more inclusive community forum, beyond curriculum-based employer groups.
- 18.5 The importance of supporting and promoting the Stranraer campus without detracting from D&GC was emphasised. The Board agreed that further work is needed to refine the action plan and ensure sustainable development.
- 18.6 **The Board noted the report.**

19. Committee Chairs Verbal Update - Key Business/Decisions

- **Finance & General-Purpose Committee** – Updates provided through meeting.
- **HR Sub-Committee** – minute provided.
- **Learning & Teaching Committee** – SA Partnership Agreement deferred to the September meeting. Final tweaks to the Terms of Reference noted.
- **Audit Committee** – There has been a bespoke audit on payroll carried out and there had been three papers focused on interpretation of grading.
- **Remuneration Committee** – Covered under items 9 and 10 no further update.
- **BDC** – Updates provided during meeting.

FOR INFORMATION ONLY

20. Corporate Parenting and Safeguarding Report | Paper 20.1| D Dickson

- 20.1 The Board Noted the report.

21. Committee Minutes

- 21.1 Finance & General-Purpose Committee minute was noted by the Board.

- 21.2 HR Subcommittee minute was noted by the Board
- 21.3 Learning & Teaching Committee minute was noted by the Board
- 21.4 Audit Committee minute – will be sent out to members.
- 21.5 Remuneration Committee minute will be sent out to members
- 21.6 Board Development Committee Minute will be sent out to members.

22. Board Strategy Summary Report | Paper 22.1| D Dickson

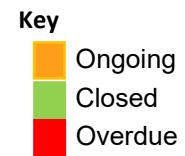
- 22.1 The Board Noted the report.

23. Any Other Business | Verbal | C Stuart

- 23.1 No further business was raised. The Board expressed appreciation to all College staff for another successful year, recognising the strength of the team in delivering an outstanding performance.
- 23.2 Thanks were extended to JM for his support and guidance. The Board wished JM well and noted it had been a pleasure working together.

24. Date of next meeting | Verbal | C Stuart

- 24.1 The date of the next meeting is on Monday 6 October 2025.



Board of Management Action Log 13.06.25

No	Meeting Date	Action	Lead	Deadline	Status	Commentary
3	24.03.25	<u>Performance Report</u> Revise the Operating Plan to include clearer reporting.	KH	Jun 25	Closed	Updated Operating Plan presented at Board in June.
4	24.03.25	<u>Curriculum Planning Report</u> Include the curriculum offerings at Stranraer in the action plan and present the numbers to the Board.	PS	Jun 25	Closed	Stranraer Action Plan presented to Board in June.

Board of Management

Agenda Item	3
Paper Number	BOM0625-3.1

Date of Meeting	13 June 2025	
Location	MS Teams	
Title of Paper	Health and Safety Update	
Presented by	Joe McGraw	
Recommendation	Discussion	
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: 6 minutes

1. Recommendation

- 1.1. The Board of Management are asked to discuss the contents of this paper and to continue to monitor Health and Safety performance.

2. Executive Summary

- 2.1. The Health and Safety Management system, Smartlog, is now in full operation across the College Estate.
- 2.2. H&S action plan is in progress and being monitored at monthly SLT meetings.
- 2.3. RSM audit has been completed, the first audit using the new management system.

3. Context

3.1. Health and Safety Action Plan 2025

- 3.1.1 The Health and Safety advisor to the College is now working to the 2025 action plan following completion of the 2024 plan of works.
- 3.1.2 The table will show the 2025 plan and progress to date:

	Action	Timescale	Owner	Dependents	Status
1	Continue to promote and adapt new Health and Safety Management System – incorporate Estates contracts and tasks	Rolling programme with all staff – target of April 2025 for full Estates side.	H&S Advisor	All Staff	Smartlog populated with Estates suppliers. Next stage is to update with all documentation. Visit to Ayrshire College to look at their utilisation of system. 21/5/2025 task completed with launch on 26/5. All staff email issued
2	Building on the H&S culture in the college – incorporate H&S into enhancement/evaluation framework	August 2025	H&S Advisor	All Staff	H&S committee meeting due on 5/2/2025 from which actions regarding this item will be progressed. Work ongoing. Simple tasks underway linked to BAE report such as signage boards and college wide training being rolled out. 30/5/2025 – Now included in enhancement meeting agendas – rolled out at All Managers briefing.
3	Compliance and Infrastructure – Departmental level audits/reviews	April 2025	H&S Advisor	All College Management	H&S advisor continuing walk around. Detailed audits due by end of February. Full plan to roll out being developed, tasks being programmed onto Smartlog. Complete with tasks now set up and allocated on Smartlog. This also closes minor audit action 21/5/2025
4	Review H&S training requirements and create H&S training plan – Grow mandatory training through Smartlog	June 2025	H&S Advisor	All College Managers - Learning and Teaching Manager	In progress. All mandatory training now active via smartlog, induction process updated to suit. H&S advisor creating new training matrix by end of Feb – training matrix on Smartlog, this is now being moved to a more detailed specific training plan. 22/4/2025
5	Fire Risk Assessment Update	Interim – Feb 2025 Full - July 2025	H&S Advisor	All College	Met with Boyd group 16/1 – interim walk through being arranged to review previous actions. Interim walkthrough complete, minor actions issued via smartlog. 22/4/2025 Date of September agreed for full walkround – prefer to do when building is live. 21/5/2025

3.2 H&S Incident Stats

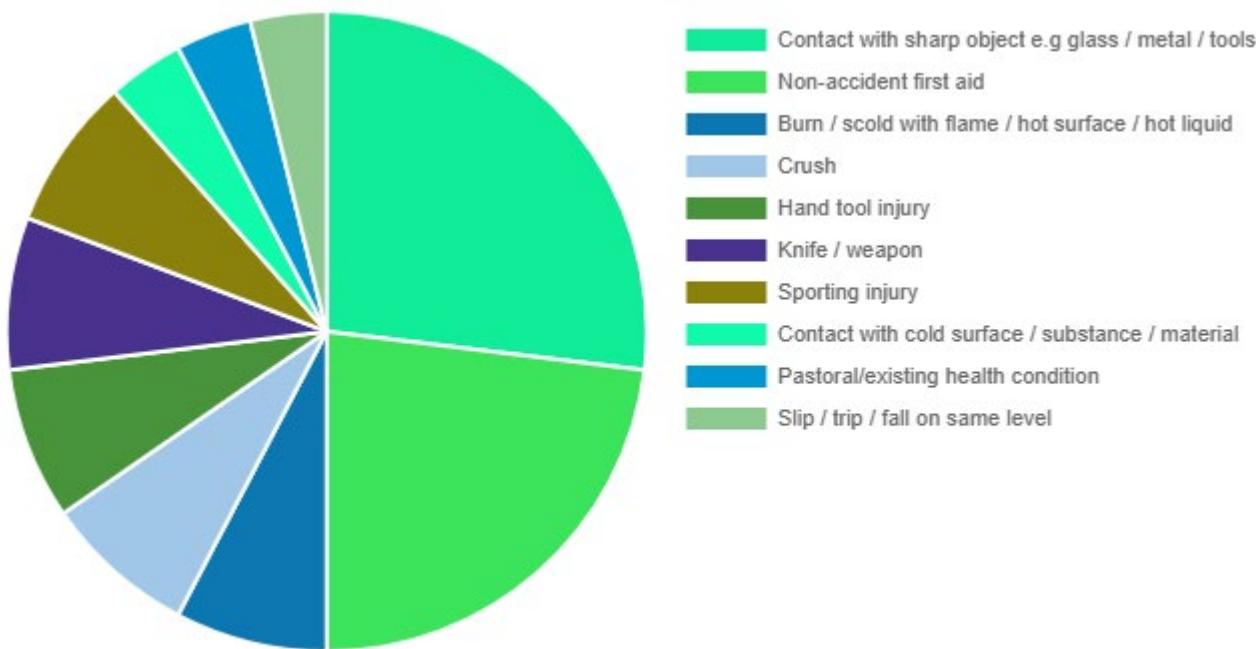
3.2.1 The following table shows the overall stats with a comparison against the previous year. These figures are taken from the old system on AdminNet and the new Smartlog System from October onwards:

Month	Incidents 24/25	Comparison 23/24	Variation
August	3	1	+2
September	11	11	0
October	7	8	-1
November	8	6	+2
December	6	3	+3
January	9	3	+6
February	5	5	0
March	6	3	+3
April	2	5	-3
May	9	2	+7
June		0	
July		1	
Total	66	48	

3.2.2 The review of the stats over April and May show that there were 2 instances of first aid required for staff members, both as a result of underlying health issues. With 1 staff member, adjustments have been made to their workload to help manage symptoms.

3.2.3 1 student related incident in May has been the subject of a deeper review as there were potential safeguarding implications. The review will be discussed at SLT on 11th June and issued to relevant committees thereafter.

3.2.4 The following image breaks the reports down into category. This is taken direct from Smartlog and is classified by the first aider or reporting person at the time:



3.2.5 The highest contributor to injury is contact with sharp objects. Of the 4 recorded in the period, 3 were due to cuts from hand tools whilst 1 was a knife cut in a hospitality class.

3.2.6 In general, these are occupational hazards that may happen. The investigations show that all controls were in place which do minimise the injuries sustained.

3.3 H&S committee

3.3.1 The H&S committee held its meeting on 16th April. No new business was discussed, with focus on building on the previous culture chats and actions to move forward. These will be monitored closely and reported at the June meeting.

3.4 H&S improvements

3.4.1 3 key projects have been mobilised to help with the continued H&S compliance across the College estate. These are:

- Upgrades to fire doors. The doors are at least 16 years old now and do require some work to bring them back up to current standards. Dumfries works have been complete with Stranraer due in Summer.
- Emergency Lighting. The replacement programme is underway with significant changes already seen on level 1 in Dumfries. The works will continue over the summer months.
- Ventilation and Extraction. Key upgrades are required to some ventilation and extraction systems due to changes in use of areas. Works have been awarded for Dumfries engineering with further works for construction out to tender.

3.5 H&S Training

3.5.1 All Staff have been issued the Health and Safety at work training module as part of the whole College mandatory training cycle. To date over 60% have completed the module. The module is aimed to give all staff the relevant knowledge and information to recognise the importance of H&S in the workplace and understand their responsibilities under the H&S at Work Act.

3.5.2 2 of the Colleges Curriculum Managers are in the process of completing IOSH Managing Safely via an online package. This training is part of the College approach to ensuring all managers are given a suitable level of training to help them execute their management responsibilities.

4. Strategic Implications

4.1 This paper is directly linked to Strategic priority 5, systems and infrastructure.

5. Risk

Risk	Mitigations
Risk 12. Health and Safety (BOM)	<ul style="list-style-type: none"> ➤ Reporting and Review procedure including Near Miss ➤ Health and Safety IOSH training for staff ➤ Specific communication at time of increased risk eg Covid, building works, adverse weather ➤ Clear channels of communication regarding issues and preventative actions.

6. Implications

Financial	YES	Failure of College H&S processes could lead to financial penalties imposed through actions or claims
Legal	YES	Failure of College H&S processes could lead to legal proceedings under the H&S act work act
Learning and Teaching	YES	H&S processes ensure the safety of all staff and learners when working in high-risk areas.
Equalities	YES	H&S policies and procedures cover all persons utilising our campuses

Billy Currie

Director of Estates and Sustainability

30 May 2025

Board of Management

Agenda Item	4
Paper Number	BOM0625-4.1

Date of Meeting	13 June 2025	
Location	Stranraer Campus	
Title of Paper	Student Association Report and Enhancement Plan	
Presented by	Honor Gibson	
Recommendation	Discussion	
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 Board of Management are asked to discuss the contents of this paper.

2. Executive Summary

- 2.1. The purpose of this report is to showcase the work of the Student Association to the Board of Management.
- 2.2. Focus has been on Student Association elections, The Above and Beyond Awards and Mental Health May event.

3. Context

3.1 Representative Meetings

- 3.1.1 We have 30 students who are still invested in the role they have taken on and this has been better at getting feedback from students.
- 3.1.2 Block 3 meetings in Dumfries took place on the 13/14/15th May, and students discussed the student portal update. Stranraer rep meeting took place on the 22nd May while we attended their football competition.

3.2 Lead Reps

- 3.2.1 Lead representatives met as part of the Student Experience Committee on the 10th March, with a fresh batch of students attending – ideas from the first were discussed more in depth and more planning is going to be happening in the coming weeks.

4. Funding

- 4.1 We are still working alongside HP Sustainability and we are working with the Curriculum Manager Early Years about using the area as somewhere they can bring the childcare student's and kindergarten children along to have an outdoor learning experience.
- 4.2 We have been approved for the Tesco Stronger Starts fund – This will start in April and run until June, it will happen in 3 stores in the Dumfries area – Heathhall Express, The Peel Centre Superstore and the Cuckoo Bridge EXTRA store. Please make sure you get your blue tokens and pop them into the corresponding tub! We could win £500, £1000, or £1500 which will be used to sustain the foodbank for the 25/26 academic year.

5 NUS/Sparqs/CDN

- 5.1 Claire Marshall, Student Journey Manager and I attended the Combined meeting of Sparqs' Joint Advisory Group (JAG), National Education Officers' Network (NEON) and Student Engagement Staff Network (SESN) on 7th May in Musselburgh.

6 Scotland's Tertiary Enhancement Project (STEP)

- 6.1 Discovery Day took place on the 28th of May. I have been named as project lead for a topic within our group and this will be discussed more at the next Discovery Day on the 28th of May.

7 Above and Beyond Awards and upcoming activities

- 7.1 Above and Beyond Awards took place on the 5th June, a verbal update will be provided.

- 7.2 Categories for students were:

- Most Supportive Student
- Here for You

- Acting With Courage
- Active Campus
- Most Inspiring Student
- Outstanding Class Representative
- Open award (for anything not on the list).

7.2.2 Categories for staff were:

- Best lecturing staff
- Most fun lecturer
- Support staff award
- Best staff team award
- Active campus staff award
- Open award (for anything not on the list)
- Open award (for anything not on the list).

7.3 From the 6th of May-30th May the Student Association, Youth Work and The Active Campus are hosting a series of workshops, activities, and resources aimed at helping students prioritise their health while managing the demands of college life. We will be incorporating 'Mental Health May' event into VE 'Wear it Green' day.

8 Strategic Implications

8.1 The Student Association report to the Learning and Teaching Committee has strategic implications that provide key insights into students' needs, priorities and campus life. This report shows how the Student Association are bridging the gap between students and decision-makers and how we are aligning student interests with the institutions learning and teaching goals.

9. Risk

Risk	Mitigations
Risk 10. Failure to achieve an effective student experience.	<ul style="list-style-type: none"> ➤ Early Experience Student Survey ➤ Class Reps ➤ Lead Reps ➤ Class Rep Meetings ➤ Student Experience Committees ➤ Student reps present at key committees and groups

10. Implications

Financial	YES	Failure to sustain sufficient funding may inhibit activities of the Student Association
Legal	NO	

Learning and Teaching	YES	It is critical to ensure student voice is systematically gathered, analysed and used to ensure enhancements
Equalities	YES	Projects worked on by the Student Association are raising awareness of equality and diversity – allowing for the students to feel accepted and recognised within the college

Honor Gibson
Student Association President
09 May 2025

Dumfries and Galloway College Student Association – Report 2024/25

The 2024/25 academic year has been a productive and impactful one for the Dumfries and Galloway College Student Association. Building on the core values of representation, inclusion, wellbeing, and community engagement, the Association has consistently championed the student voice while delivering meaningful initiatives across both campuses. Below is a summary of key achievements and activities throughout the year:

Student Engagement & Representation

- **Class Representation:** Successfully recruited and supported class reps through three full rounds of meetings, ensuring student voices were heard and issues addressed.
- **Board Involvement:** Maintained a strong student presence on the College Board and subcommittees, submitting written reports and participating in principal recruitment.
- **Student Voice Promotion:** Featured in local press through the “Students with a Voice in the Boardroom” campaign and took part in national forums like NUS Think Positive and SPARQS events.

Wellbeing & Inclusion

- **Mental Health Focus:** Coordinated Mental Health Awareness events including “Wear it Yellow Day” and “Mental Health May” in collaboration with Active Campus and Youth Work.
- **Supportive Spaces:** Advanced the development of the Wellbeing Garden and Angela’s Wellbeing Bench to create calming, accessible areas for all students – just awaiting the funding to go through and the project will commence.
- **Therapets Visit:** Organised pet therapy sessions to support emotional wellbeing during the festive season.
- **Sexual Health Education:** Delivered age-appropriate sexual health training sessions and partnered with key services on awareness events.

Events & Campaigns

- **Freshers & Induction:** Managed engaging welcome events across campuses, overcoming challenges like strike action.
- **Charity and Community:** Ran a successful Christmas door competition, staff bingo, and a charity coffee morning. Coordinated Tesco funding for the student foodbank by launching the Blue Token Appeal.
- **Cultural & Fun Activities:** Planned an Anime Workshop and delivered a Christmas Jumper Day, pizza parties, and supported the Stranraer football tournament—with Stranraer winning the Neil Brown Memorial Trophy.

Skills & Development

- **Leadership & Training:** Took part in training via NEON, STEP Discovery sessions, and SESN. Supported students through PRD and STEM ambassador workshops.

- **National Recognition:** Represented the college at the Scottish Student Sport finals, securing a silver in women's basketball and third in men's basketball.

Partnerships & Strategic Work

- **Student Experience Committee:** Attended two full committee meetings to generate new ideas and monitor the delivery of the Student Mental Health Agreement.
- **Strategic Planning:** Contributed to institutional strategy through the Board Strategy Meeting, Academic Council papers, and planning for the Above and Beyond Awards.
- **Community & Industry Links:** Continued partnerships with Developing the Young Workforce (DYW), DG Lift, DG Cares, and Community Benefit projects to enhance student opportunities.

Looking Ahead

The groundwork laid in 2024/25 demonstrates the Association's commitment to continuous improvement, equity, and collaboration. As we move into the next academic year, the Student Association remains focused on enhancing the student experience through new initiatives, stronger partnerships, and a louder student voice at every level of college life.

Honor Gibson

Student Association President

02/06/2025

Board of Management

Agenda Item	5
Paper Number	BOM0625-5.1

Date of Meeting	13 June 2025	
Location	Stranraer Campus	
Title of Paper	Safeguarding Policy	
Presented by	Phil Storrier	
Recommendation	Approval	
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: 6 minutes

1. Recommendation

1.1. The Board of Management are asked to approve the contents of this report.

2. Executive Summary

2.1 Dumfries and Galloway College has undertaken a full rewrite of its Safeguarding Policy to ensure compliance with current legislation, reflect sector best practice, and respond to the evolving needs of students, staff, and stakeholders.

2.2 The updated policy outlines a whole-college approach to safeguarding children, young people, and protected adults. It places greater emphasis on accountability at all levels of the organisation, introduces a clear leadership structure including the Designated Safeguard Lead (DSL), and provides comprehensive definitions and guidance around types of abuse, Prevent Duty compliance, online safety, and safe recruitment practices.

2.3 Key enhancements include:

- A stronger legal and procedural foundation aligned with the Children (Scotland) Act 2020, Adult Support and Protection Code of Practice 2022, and updated Prevent Duty guidance (2023).
- Clear articulation of safeguarding roles across college leadership, staff, digital services, and HR.
- Inclusion of detailed guidance on abuse types, digital safeguarding, and allegations against staff.
- A robust Equality Impact Assessment embedded as an appendix, ensuring that safeguarding practices are inclusive and responsive to the needs of all protected characteristics.

2.4 The revised policy reflects Dumfries and Galloway College's ongoing commitment to safeguarding as a fundamental part of creating a secure, respectful, and inclusive learning environment.

3. Context

3.1 The previous version of the Safeguarding Children, Young People and Adults at Risk Policy was limited in scope and structure, lacking up-to-date references, specific role responsibilities, and clarity around procedures and reporting lines. Recognising the need for a more robust and legally compliant approach, the College commissioned a comprehensive revision of the policy in early 2025.

3.2 This rewrite was prompted by several key drivers:

- Legislative updates, including the UNCRC Incorporation Bill (Scotland), changes to Prevent Duty guidance, and the 2021 National Child Protection Guidance.
- Operational learning from recent safeguarding cases and audits.
- A sector-wide shift toward embedding safeguarding across digital, in-person, and partnership environments.

3.3 The new policy provides clarity and consistency for all members of the College community. It ensures that safeguarding responsibilities are well understood, processes are transparent and effective, and all individuals at risk are protected in line with the College's values and legal duties.

4. Strategic Implications

4.1 This paper links to strategic priority 1.

5. Risk

Risk	Mitigations
Risk 10. Failure to achieve an effective student experience.	<ul style="list-style-type: none"> ➤ Implementation of a whole-college safeguarding approach ensures a safe, inclusive, and supportive environment for all students. ➤ Clear reporting procedures, staff training, and access to wellbeing resources improve student trust and engagement. ➤ Regular policy reviews and Equality Impact Assessments ensure the safeguarding framework remains relevant and responsive

6. Implications

Financial	NO	
Legal	YES	The policy ensures compliance with statutory duties under safeguarding legislation, including the Children (Scotland) Act 2020, Adult Support and Protection (Scotland) Act 2007, and Prevent Duty.
Learning and Teaching	YES	A safe and inclusive environment directly enhances student engagement, wellbeing, and participation, contributing to a positive learning experience. Staff awareness also supports early intervention and safeguarding within teaching contexts.
Equalities	YES	The policy includes a full Equality Impact Assessment and promotes inclusive safeguarding practices that support the needs of all protected characteristics, including care-experienced students, disabled learners, and those from minority backgrounds.

Phil Storrier

Executive Director of Student Experience

29 May 2024



**Dumfries and
Galloway College**

One step ahead

SAFEGUARDING POLICY

Responsibility: Depute Principal

Issue Date: 5th March 2025

Equality Impact Assessment: 3rd March 2025

Version: 1



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Safeguarding Policy

1. Purpose

Dumfries and Galloway College aims to drive a whole college approach to safeguard all children, young people and adults at risk within its community by creating a secure and supportive environment, ensuring compliance with relevant legislation, and providing clear procedures for dealing with sensitively and efficiently.

2. Scope

Dumfries and Galloway College has a statutory duty under the Adult Support and Protection (Scotland) Act 2007, The Children (Scotland) Act 2020 and the Children and Young People (Scotland) Act 2014 for the safeguarding and protection of children, young people and protected adults. This Policy and Procedure is designed to enable all staff to carry out their statutory duties while working with protected groups, children, and young people.

This policy applies to all College staff, students, contractors, and visitors. It aims to ensure safeguarding practices extend across all activities and interactions which includes online and external partnerships.

3. References

- **National Guidance for Child Protection in Scotland 2021**
- **Children and Young People (Scotland) Act 2014**
- **Adult Support and Protection (Scotland) Act 2007 and Code of Practice 2022**
- **Counter-Terrorism and Security Act 2015 (PREVENT Duty)** and updated PREVENT guidance 2023
- **Human Trafficking and Exploitation (Scotland) Act 2015**

- **Getting It Right For Every Child (GIRFEC) Framework**
- **UN Convention on the Rights of the Child (Incorporation) (Scotland) Bill** (pending enactment)
- **Equality Act 2010**
- **General Data Protection Regulation (GDPR) 2018** and Data Protection Act 2018

4. ***Definitions***

DSL – Designated Safeguard Lead

Children – Defined by current legislation as those under 18 years of age.

Protected Adults – Defined by current legislation as those over 16 years of age who are: Unable to safeguard their own wellbeing, property, rights or other interests; at risk of harm; more vulnerable because they are affected by disability, mental disorder, illness or physical or mental infirmity.

Radicalisation: The process by which a person comes to support terrorism or forms of extremism.

5. ***Responsibilities***

- 5.1 **Board of Management:** Oversees the implementation and effectiveness of safeguarding policies.
- 5.2 **Senior Leadership Team:** Ensures that safeguarding is embedded and supported across all College operations.
- 5.3 **Executive Director of Student Experience is the college Designated Safeguard Lead (DSL):** leads safeguarding initiatives and serves as the primary contact for safeguarding concerns, actions and guidance.
- 5.4 **All Managers and Staff:** All staff must comply with safeguarding policies and procedures, comply with all mandatory training, seek additional training and knowledge and report concerns promptly in adherence with procedures.

They will monitor student welfare during learning activities, including online sessions.

- 5.6 Students, contractors and visitors:** Expectation to adhere to College safeguarding policies, procedures and guidelines.
- 5.7 Digital Services Team:** Ensure appropriate filtering and monitoring of online activities. Respond to and report any instances of online abuse or inappropriate content promptly.
- 5.8 Human Resources:** Oversee safe recruitment processes, including PVG checks and effective induction and onboarding approaches.

6 *Policy*

6.1 **Key Principles**

Dumfries and Galloway College will promote the safeguarding of children, young people, and protected adults to ensure that they are safe, secure, and free from abuse, exploitation and harm. We will achieve this by:

- Ensuring that all college staff have a clear understanding of their legal and moral obligations to safeguard and protect children, young people and protected adults at risk from harm, abuse and exploitation.
- Responding to and acting on all safeguarding and causes for concern by reporting it according and /or seeking appropriate guidance.
- Taking all reasonable steps to prevent foreseeable harm to children, students, and protected adults at risk.
- Ensuring robust staff recruitment practices, effective staff development and clear reporting procedures are in place.
- Working effectively with key partners and other local and national agencies.

6.2 **Types of Abuse**

The College recognizes that there are many types of abuse of children, young people and protected adults. These include:

Physical abuse – actual or attempted physical injury to a child, young person or a protected adult.

Sexual abuse – forcing or enticing a child, young person or protected adult to participate in sexual activities (including relating to pornography) whether or not the child, young person or protected adult is aware of what is happening.

Emotional abuse – the persistent emotional ill treatment and failure to provide a child, young person or protected adult's basic needs such as to have severe and persistent adverse effect on the child, young person or protected adult's emotional development and behaviour.

Neglect – The persistent failure to meet the needs of a child, young person, or protected adults basic physical and/or psychological needs, likely to result in serious impairment. Ignoring medical or physical needs, not providing access to appropriate care, the withholding of the necessities of life, such as medication, adequate food, water and heating. Every child, young person and protected adult has the right to an education which develops their personality, talents, and abilities.

Financial abuse – Involves the theft, borrowing money without repayment and any pressure in connection with wills or property, possessions, or benefits.

Bullying - this is abuse and is a deliberate act or acts designed to intimidate and aggravate a child, young person or protected adult or to undermine self-confidence and self-esteem.

6.3 PREVENT Duty Compliance

The aim of Prevent is to stop people becoming terrorists or supporting terrorism. Prevent also extends to supporting the rehabilitation and disengagement of those already involved in terrorism.

In fulfilling the Prevent duty in Section 26 of the Counter Terrorism and Security Act 2015 Dumfries and Galloway College is expected to participate fully in work to prevent the risk of people becoming terrorists or supporting terrorism.

For Colleges compliance with Prevent duty will reflect existing good practice on safeguarding.

Safeguarding Policy

Dumfries and Galloway college will have a referral process for Prevent and a designated staff member with awareness of Prevent duty. This will be the responsibility of our Designated Safeguard Lead (DSL).

Responsibilities for the DSL under recent guidance includes the need to ensure all staff members have an awareness of and are supported through appropriate staff training relevant to their role.

Multi-agency involvement in Prevent Multi Agency Panels (PMAP) is essential to ensure the full range of information is accessible to the panel so that susceptibility concerns may be fully accessed and actioned accordingly.

Dumfries and Galloway College will ensure appropriate training and awareness raising activity in relation to PREVENT Duty Guidance.

The Prevent Referral Pathway will be outlined within the procedure of this policy.

6.4 Staff Recruitment and Training

Dumfries and Galloway College will ensure all staff are members of the Protection of Vulnerable Groups (PVG) Scheme.

A program of mandatory training including Safeguarding and Prevent will be developed and monitored for all staff. These principles will also be included in all staff induction activities.

6.5 Allegations against a staff member

Allegations made against members of staff will be investigated. The employee may be suspended from duty pending an investigation and, if appropriate, the holding of a formal hearing, in accordance with college staff disciplinary procedures. This may also include a police referral.

6.6 ICT Acceptable Use, Online Safety and Remote Learning

Recognising the increasing use of digital platforms, Dumfries and Galloway

Safeguarding Policy

College will:

1. Ensure all staff and students are aware of the ICT Acceptable Use agreement.
2. Ensure appropriate filtering and monitoring of all online activity across college devices and networks.
3. Provide guidance on safe online conduct to students, including:
 - a. Awareness of cyber bullying, phishing and inappropriate content.
 - b. Reporting mechanisms for online safeguarding issues.
4. Require all staff to complete online safeguarding training.
5. Conduct regular reviews of policies and procedures for data and online environments.

7 *Distribution*

All Staff

Quality manual

8 Revision Log

Revision log		
Date	Section	Description
05.03.25	Whole procedure	Revision of whole procedure

THIS FORM TO BE UPDATED WHENEVER THERE IS A CHANGE IN ANY SYSTEM DOCUMENT

Document Name	Document Owner	Revision Number	Date of issue	Date of withdraw
Safeguarding Policy	Depute Principal	1	05.03.25	

Appendix 1 – Equality Impact Assessment

Document:	Safeguarding Policy
Executive Summary:	Dumfries and Galloway College is committed to ensuring the safety, wellbeing, and protection of all children, young people, and adults at risk within its community. This safeguarding policy outlines a comprehensive framework designed to promote a secure and supportive environment, comply with Scottish legislation, and address the evolving needs of students, staff, and stakeholders.

Duties:

- 1: Eliminate discrimination, harassment and victimisation
- 2: Promote equality of opportunity
- 3: Promote good relations

* Human Rights to privacy and family life, freedom of thought and conscience, education, employment

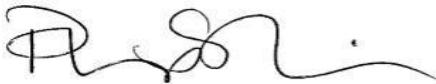
PSED IMPACTS

	Commentary
Age	Safeguarding measures address vulnerabilities of younger students and older adults with additional needs. Provide age-specific training and materials.
Disability	Ensure accessibility of safeguarding resources and adapt reporting processes to meet specific needs (e.g., accessible formats, assistive technologies).
Gender	Include provisions to address gender-based violence and harassment. Ensure gender-sensitive training for staff and students.
Gender Based Violence	
Gender identity/ reassignment	

Safeguarding Policy

	<p>Incorporate specific guidance and referral pathways for victims of gender-based violence.</p> <p>Collaborate with specialist support organisations.</p>
Marriage/civil partnership	<p>Include considerations for transgender and non-binary individuals in safeguarding training and ensure access to gender-affirming support.</p>
Pregnancy/maternity	<p>No specific safeguarding risks identified.</p> <p>Maintain equitable treatment in policies and practices.</p>
Religion or Belief	
Race	<p>Safeguard students who are pregnant or parenting from additional risks, such as exploitation or harassment.</p>
Sexual Orientation	<p>Provide tailored support services.</p> <p>Ensure cultural sensitivity in safeguarding practices. Avoid stereotyping in PREVENT interventions.</p> <p>Address racial disparities in vulnerability and ensure safeguarding practices are free from bias. Provide anti-racism training as part of staff development.</p> <p>Support LGBTQ+ students at risk of discrimination or harm. Incorporate inclusive language and resources in safeguarding materials.</p>

ADDITIONAL CONSIDERATIONS

Care experienced	Provide specialised support for care-experienced students, acknowledging their increased vulnerability to harm.		
Carers –	Recognise carers' responsibilities and ensure safeguarding practices accommodate their unique challenges.		
Mental Health			
Socio-economic status			
Veterans			
Human Rights*	<p>Address mental health vulnerabilities in safeguarding practices. Provide staff with mental health first aid training.</p> <p>Mitigate risks associated with economic disadvantage by providing equal access to safeguarding resources and support.</p> <p>Identify potential vulnerabilities among veteran students and offer tailored support where necessary.</p> <p>Safeguarding practices respect privacy and uphold individuals' rights while balancing the need to share information for safety purposes.</p>		
Lead Officer:	Executive Director of Student Experience		
Facilitator:	All Staff		
Date initiated:			
Consultation:			
Research:			
Signature		Date	03.03.25

Board of Management

Agenda Item	6
Paper Number	BOM0625-6.1

Date of Meeting	13 June 2025	
Location	Stranraer Campus	
Title of Paper	Strategic Risk Register	
Presented by	L Grierson	
Recommendation	Approval	
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: 45 Minutes

1. **Recommendation**
 - 1.1 The Board is asked to consider and review, in the first instance, Strategic Risks 1, 2, 5, 6 and 12 which are assigned to it.
 - 1.2 After consideration by relevant Committees and Audit Committee, the Board of Management are asked to consider, and if so minded, approve the whole Strategic Risk Register.

2. Executive Summary

2.1. 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. Risks are also circulated to relevant committees for their scrutiny and Audit Committee review high level risks and individual risks for deep-dive scrutiny.

3. Context

3.1 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.

3.2 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.

3.3 Risk Owners Framework

3.3.1 A link to the Risk Owners Framework has been added within the 3 lines of defence for each risk to ensure owners regularly review and update the spreadsheet as required. We are currently in the process of carrying out checks on internal controls to ensure they have been performed, which adds further assurance.

3.4 The Board of Management

3.4.1 The Board of Management has 5 risks assigned to it for review. All risks have undergone a review and updated accordingly with any amendment by risk owners noted below:

- Risk 1: Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities – **residual score has been reduced to 8 to reflect the mitigations in place.**
- Risk 2: Legal actions; serious accident; incident or civil/criminal breach –**no change**
- Risk 5: Business Continuity Incident – Fire, Systems, Emergency Procedures, Health.
 - This risk is above appetite however further mitigations have been added - Cyber Essentials, externally completed Fire Risk Assessment, Advice from Local Resilience Partnership of which we are part of the operational group. **A deep dive of this risk was presented to Audit Committee with no further changes.**
- Risk 6: Failure to meet regulatory obligations – **no change**
- Risk 12: Health and Safety – **no change.**
 - **This risk is above appetite** however we are comfortable with the level of exposure and have appropriate controls in place. A recent internal audit resulted in substantial assurance and the following mitigations have been added:

- Fire risk Assessor
- Allianz – insurer appointed engineering compliance surveyor
- CDN network
- Weekly 1-1 H&S meetings with H&S Advisor
- Escalation process in place for H&S

3.5 Learning and Teaching Committee

3.5.1 There have been no changes to scoring re Risks 8,9,10.

- Risk 8: Academic Performance
- Risk 9: Failure to adhere to Academic Compliance
- Risk 10: Failure to achieve an effective student experience

3.6 Finance and General-Purpose Committee

3.6.1 There have been no changes to scoring re Risks 3,7

- Risks 3: Failure to achieve institutional sustainability - Ongoing budget monitoring and reporting/ savings plans progressing including VS scheme, and cost control.
- Risk 7: Industrial Relations.

3.7 Audit Committee

3.7.1 There have been no changes to scoring for Risks 4, 11

- Risk 4: Financial Fraud – **no changes to scoring**. Participation in National Fraud Initiative exercise included in Organisation Oversight of Management Activity.
- Risk 11: Failure to achieve and maintain systems and operable and secure ICT – **No changes**.
 - **Further assurance in relation to the risk being above appetite** - Funding was secured to deliver Cyber Security training specifically for members of the Digital Services Team. This includes one additional team member undertaking Certified Ethical Hacker training, which provides the essential skills required for penetration testing. Further Cyber Security training is being planned for the next academic year, aimed at all managers. This session will be delivered by an external provider, likely HEFESTIS. Working towards Cyber Essentials Plus.

3.8 Emerging Risk Register

3.8.1 The emerging risk register is regularly discussed within management teams and SLT. 5 emerging risks have been identified, and these are monitored monthly by SLT. This is attached at appendix 1 for further information.

4 Strategic Implications

4.1 The risks associated with Audit Committee link into the following strategic priorities:
Mission 2030 – Pillars 1,2,3,4

5. Risk

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

6. Implications

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

Lorraine Grierson

Governance Professional

15 June 2025

DGC Strategic Risk Register

RISK DEFINITION		ORIGINAL TASK				RESIDUAL RISK				RISK APPETITE
No	Risk	Likelihood	Impact	Total	Risk Level	Likelihood	Impact	Total	Risk Level and trend	above/below
Responsible Person – Principal										
1	Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities (BoM)									
		4	4	16	Red	2	4	8	Green	Open 16-20 ↓
2	Legal actions; serious accident; incident or civil/criminal breach (BoM)									
		5	3	15	Yellow	3	2	6	Green	Cautious 7-10 ↓
Responsible Person – Executive Director of Finance										
3	Failure to achieve institutional sustainability (FGP)									
		5	5	25	Purple	4	5	20	Red	Cautious 7-10 ↑
4	Financial Fraud (AUD)									
		4	3	12	Yellow	3	2	6	Green	Cautious 7-10 ↓
6	Failure to comply with regulatory obligations (BoM)									
		3	5	15	Yellow	5	1	5	Green	Cautious 7-10 ↓
Responsible Person – Vice Principal People and Transformation										
5	Business Continuity Incident – Fire, Systems, Emergency Procedures, Health (BoM)									
		4	4	16	Red	4	3	12	Yellow	Cautious 7-10 ↑
7	Failure to achieve effective Industrial Relations (FGP)									
		3	4	12	Yellow	2	3	6	Green	Moderate 11-15 ↓
11	Failure to achieve and maintain systems and operable and secure ICT (AUD)									
		4	5	20	Red	3	5	15	Yellow	Cautious 7-10 ↑
12	Health and Safety (BOM)									
		4	5	20	Red	3	4	12	Yellow	Cautious 7-10 ↑
Responsible Person - Executive Director Learning, Skills and Student Experience										
8	Failure to achieve highest academic performance levels (LT)									
		3	4	12	Yellow	1	4	4	Green	Moderate 11-15 ↓
9	Failure to adhere to academic compliance arrangements (LT)									

	4	3	12		2	2	4	=	Cautious 7-10 ↓
10	Failure to achieve an effective student experience (LT)								
	3	4	12		1	4	4	=	Moderate 11-15 ↓

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	
1-8 Acceptable level of risk subject to periodic review.	Minor: Risks which should be monitored by the Risk Management Group	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.	
9-15 Moderate level of risk subject to regular monitoring and mitigating actions and plans being in place	Moderate: Risks to be brought to the attention of SLT and Board of Management	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.	
16-20 Unacceptable level of risk requiring immediate actions and plans to prevent or mitigate.	Major: Risks to be reported to, and monitored by, BoM	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.	
21-25 Critical level of risk requiring urgent attention and actions to prevent or mitigate.	Critical: Risks to be reported to, and monitored by, BoM	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.	

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

DGC Risk Appetite

Classification	Description
Averse 1-6	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 7-10	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 11-15	Tending predominantly towards exposure to only modest levels of risk to achieve acceptable, but possibly unambitious outcomes or benefits.
Open 16-20	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 21-25	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.

Impact	5 Averse	10 Cautious	15 Moderate	20 Open	25 Hungry
	4 Averse	8 Cautious	12 Moderate	16 Open	20 Open
	3 Averse	6 Averse	9 Cautious	12 Moderate	15 Moderate
	2 Averse	4 Averse	6 Averse	8 Cautious	10 Cautious
	1 Averse	2 Averse	3 Averse	4 Averse	5 Averse
	Likelihood				

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

Reference to Risk Registers:	Strategic	Owner: Principal BoM
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) 3/5	IMPACT	(B) 4/5	What is the total risk score? (A x B)	12/25
The GROSS risk is therefore: (MIN/MOD/MAJ/CRIT)	Significant Risk				

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

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

Risk Status	Meeting 1 MOD	Meeting 2 MOD	Meeting 3 MOD	Meeting 4 MIN
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
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					

QTR		UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT				APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to grades. BoM Approved				Under
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat	The college has a clear direction from SG Minister through the issuing of the Ministerial Letter of Guidance				
Q2 Nov-Jan	Update	Owner – independent assurance mitigations updated considering Tertiary Quality Enhancement Framework. BoM approved				Under
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					
Q3 Feb-Apr	Update	Owner - all mitigations have been reviewed and updated. No change to grades.				
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					
Q4 May-Jul	Update	Owner - all mitigations have been reviewed and updated. Residual grading has been reviewed and reduced which reflects the mitigations in place.				
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					

Strategic Objective:		Risk No: 2 Legal Actions, Serious Incidents				
Reference to Risk Registers		Strategic	Owner: Principal BoM			
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	15/25
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	Moderate Risk			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<u>Risk Mitigations and Owners.xlsx</u>		
FRONT LINE (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> Health and Safety Risk Assessments H&S Training H&S Committee 	<ul style="list-style-type: none"> Records of staff training and completion Line Manager oversight
OVERSIGHT OF MANAGEMENT ACTIVITY Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> H&S Checks EDI Annual Report 	<ul style="list-style-type: none"> Monitoring and reporting in key areas – e.g., H&S, equalities, employee engagement/Staff surveys
INDEPENDENT ASSURANCE Internal Audit / external bodies	<ul style="list-style-type: none"> External audit of fire systems External audit of H&S BoM Audit EDI Report 	<ul style="list-style-type: none"> Internal and External Audit BoM oversight Reportage to SFC

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

Risk Status	Meeting 1 MIN	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN
No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15
2	Legal actions; serious accident; incident or civil/criminal breach		↓	

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT			APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. BoM - approved.		Over by 1

	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		
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Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. BoM – approved.	Over by 1
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		
	levels and Actions/ Plans to Treat		

Q3 Feb-Apr	Update	Owner – no changes	
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q4 May-Jul	Update	Owner – no changes	
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Strategic Objective:		Risk No: 3 Financial Sustainability				
Reference to Risk Registers:		Financial	Owner: Ex Dir of Finance FGP			
Description of the Risk:		Failure to achieve institutional sustainability due to sector-level budget allocations in 2025-26				
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) 5/5	IMPACT	(B) 5/5	What is the total risk score? (A x B)
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT		Critical Risk		25/25

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

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

LIKELIHOOD	(A) 4/5	IMPACT	(B) 5/5	What is the total risk score? (A x B)	20/25
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Risk Status	Meeting 1 MAJ	Meeting 2 MAJ	Meeting 3 MAJ	Meeting 4 MAJ
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
3	Failure to achieve institutional sustainability		↑			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT				APPETITE IN/OUT	
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. FGP/BoM – approved.			Over	
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					

Q2 Nov-Jan	Update	Owner - No changes to ratings. FGP/BoM - approved	Over
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	If outside appetite – what are tolerance levels and Actions/ Plans to Treat	
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Q3 Feb-Apr	Update	Owner - no change to ratings.	Over
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat	Ongoing budget monitoring and reporting/ savings plans progressing including VS scheme, and cost control.	
Q4 May-Jul	Update	Owner – risk reviewed and no change to ratings	Over
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat	Budget and forecasting undertaken for 2025-26, with scenario planning and assessment of options. Benchmarking exercise being undertaken with Capital comparing 22-23 data against other colleges.	

Strategic Objective:		Risk No: 4 Financial Fraud	
Reference to Risk Registers:		Financial	Owner: Executive Director of Finance AUD
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) 4/5	IMPACT	(B) 3/5	What is the total risk score? (A x B)
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	Moderate Risk			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<u>Risk Mitigations and Owners.xlsx</u>		
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> • No PO / no Pay policy • Scheme of Delegation with regular review • Segregation of duties and review of transactions • Staff training and sharing of good practice for risks 	<ul style="list-style-type: none"> • Continuous review of financial controls and spot checks by team • Implementation of Internal Audit recommendations • Training records/ tracking of audit recommendations

Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> Review of impact of any changes in structure or duties Public Interest Disclosure (Whistleblowing) Policy Internal reviews from College team now taking place 	<ul style="list-style-type: none"> SLT reportage Monitoring across SLT Directorates Tracking of audit recommendations Participation in Audit Scotland's National Fraud Initiative exercise for reporting and review 			
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> Internal Audit plan 	<ul style="list-style-type: none"> Internal Audit External firm of professionals appointed / approval and review of reports by Audit Committee /BoM oversight 			
NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A) 3/5	IMPACT	(B) 2/5	What is the total risk score? (A x B)	6/25

Risk Status	Meeting 1 MIN	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
4	Financial Fraud		↓			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT			APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. AUD/BoM – approved.		Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			

Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. No changes. Aud/BoM approved.	Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q3 Feb-Apr	Update	Owner - Participation in National Fraud Initiative exercise included in Organisation Oversight of Management Activity	Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q4 May-Jul	Update	Owner – Front Line - Scheme of Delegation narrative updated and Management Line – internal reviews from College team now taking place.	Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Strategic Objective:	Risk No: 5 Business Continuity			
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Reference to Risk Registers:	Organisational	Owner: VP People and Transformation					
Description of the Risk:	Business Continuity Incident – Fire, Systems, Emergency Procedures, Health threats						
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, safeguarding of staff and students, impact to financial sustainability of college, loss of reputation						

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)
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	Major Risk			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<u>Risk Mitigations and Owners.xlsx</u>		
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> ➢ Business Continuity Plan ➢ Staff CPD on business continuity themes ➢ Monitoring Public Health Advice ➢ Planning, careful phasing of processes, systems and equipment ➢ Asset register ➢ Effective management of GDPR 	<ul style="list-style-type: none"> ➢ Adherence to local and national Public Health Guidance ➢ Reporting to SLT on effectiveness of testing arrangements. ➢ Business continuity Plan walkthrough and desk top scenario planning ➢ Active data protection monitoring, training and auditing ➢ User acceptance testing of new systems
Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> ➢ Rolling programme of routine updates to systems and equipment 	<ul style="list-style-type: none"> ➢ Liaison with SFC and Colleges Scotland ➢ Climate Emergency College Group (includes Student Representatives)
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> ➢ Communication to stakeholders ➢ Cyber Essentials ➢ Externally completed Fire Risk Assessment ➢ Advice from Local Resilience Partnership of which we are part of the operational group. 	<ul style="list-style-type: none"> ➢ Internal Audit on process and statutory compliance ➢ BoM oversight

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

Risk Status	Meeting 1 MOD	Meeting 2 MOD	Meeting 3 MOD	Meeting 4 MOD
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
4	Financial Fraud		↑			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT			APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. AUD/BoM – approved.		Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			
Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. No changes. Aud/BoM approved.		Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			
Q3 Feb-Apr	Update	Owner – no changes		OK
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			
Q4 May-Jul	Update	Owner – risk reviewed and the following have been added to independent assurance: <ul style="list-style-type: none"> ➢ Cyber Essentials ➢ Externally completed Fire Risk Assessment ➢ Advice from Local Resilience Partnership of which we are part of the operational group. 		OK
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			

Strategic Objective: Risk No: 6 Failure to Comply with Regulatory Obligations

Reference to Departmental Risk Registers:	Organisational	Owner: Executive Director of Finance and Planning BoM
Description of the Risk:	Failure to comply with 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) 3/5	IMPACT	(B) 5/5	What is the total risk score? (A x B)	15/25
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The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	Moderate Risk
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3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<u>Risk Mitigations and Owners.xlsx</u>		
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> Mandatory training for Prevent, Health and Safety, Safeguarding and GDPR with regular updates Staff awareness and contingency planning Additional Safeguarding training in place for front line support staff Robust systems and procedures in place with regular review Engagement/practice sharing with local agencies Awareness and benchmarking from HEFESTIS, insurers and other advisers 	<ul style="list-style-type: none"> Business Continuity Plan including scenario testing Training records/ Reportage to SLT
Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> Engagement/practice sharing with local agencies Board approval of SFC submissions 	<ul style="list-style-type: none"> Information sharing with local agencies Reportage to SLT/ Committees and BOM
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> Internal Audit Plan and review External Audit Planning and review 	<ul style="list-style-type: none"> External firm of professionals appointed/ approval and review of reports by Audit Committee Education Scotland review and assessment

NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A) 5/5	IMPACT	(B) 1/5	What is the total risk score? (A x B)	5/25

Risk Status	Meeting 1 MIN	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
6	Failure to comply with regulatory obligations		↓			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT				APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. BoM – approved.			Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat				

Q2 Nov-Jan	Update	Owner - no changes. BoM approved.	Ok
	If outside appetite - what are tolerance levels and Actions/ Plans to Treat		
Q3 Feb-Apr	Update	Owner - no changes.	Ok
	If outside appetite - what are tolerance levels and Actions/ Plans to Treat		
Q4 May-Jul	Update	Owner - narrative updated following Deep Dive by Audit Committee and change to title, no change to scoring. .	Ok
	If outside appetite - what are tolerance levels and Actions/ Plans to Treat		

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

Reference to Risk Registers:	Organisational	Owner: VP People and Transformation FGP
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) 3/5	IMPACT	(B) 4/5	What is the total risk score? (A x B)	12/25
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	Moderate Risk				

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<u>Risk Mitigations and Owners.xlsx</u>		
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> Constructive formal and informal communication channels Regular meetings Staff awareness and contingency planning 	<ul style="list-style-type: none"> LJNC (Local Joint Negotiating Committee) College Employers Scotland advice and updates Regular union/management dialogue

Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> • LJNC (Local Joint Negotiation Committee) • Representation at Employers Association • NRPA (National Recognition and Procedures Agreement); T&Cs • Representation at Strategic HR Network 	<ul style="list-style-type: none"> • ELT/SLT/Board • Staff engagement survey • Regular union/management dialogue
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> • College Employers Scotland 	<ul style="list-style-type: none"> • SFC/Scottish Government • HR Sub/BoM oversight

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

Risk Status	Meeting 1 MOD	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
7	Failure to achieve effective Industrial Relations		↓			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT			APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – reviewed and updated mitigations. No change to ratings. FGP – after discussion it was agreed that industrial disputes/ASOS have currently ceased and a reduced likelihood of upcoming disputes, therefore, the inherent rate has been reduced to 12 and the residual rate reduced to 6. BoM – approved.		Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			

Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. FGP/BoM approved	Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q3 Feb-Apr	Update	Owner – no changes.	Ok
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q4 May-Jul	Update	Owner – risk reviewed, and no changes required.	Ok
	If outside appetite – what		

are tolerance levels and Actions/ Plans to Treat	
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Strategic Objective: Risk No: 8 Failure to achieve highest academic performance

Reference to Departmental Risk Registers:	Organisational	Owner: DP Learning Skills and Student Experience
Description of the Risk:	Failure to achieve highest academic performance levels	
What are the possible consequences if the risk was to emerge?	<p>Loss of reputation in the region, financial sustainability, ability to attract future students and educational partners</p> <p>Note – College performance has been a long term issue. Recent data and external scrutiny identifies a 3 year trend of sustained student success improvement.</p>	

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

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

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
<u>Risk Mitigations and Owners.xlsx</u>		
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> Online reportage of PI and Discussion with Teaching Team Self-Evaluation Reportage – Curriculum Student early experience survey and Student Satisfaction and Engagement Survey (SSES) Self-Evaluation Reportage – Support Complaint Procedure Observation of Learning Process 	<ul style="list-style-type: none"> Managers and Directors monitor course PIs Self-evaluation reporting monitored by Performance Output of observation of learning feedback for individual and organisational development.
Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> Portfolio Review 1 - PI and Curriculum Plan Portfolio Review 2 - PI Review Support Review Performance Review of Self Evaluation Block 1 Performance Review of Self Evaluation Block 2 Complaint Report 	<ul style="list-style-type: none"> College wide enhancement plan monitored annually Annual portfolio review to examine improvement actions Regular reportage on performance to SLT Reportage to L&T Committee on College wide self -evaluation and portfolio reviews
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> Annual Engagement Visit by Inspection Body Self-evaluation and Action Plan reportage to SFC Risk based Cycle of External Verification Visits 	<ul style="list-style-type: none"> Reportage by Education Scotland presented to the BoM Reportage to SFC Outcome Team Awarding Body Scrutiny by QAA

NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A) 1/5	IMPACT	(B) 4/5	What is the total risk score? (A x B)	4/25
Risk Status	Meeting 1 MIN	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN	
No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20
8	Failure to achieve highest academic performance levels		↓		
QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT				
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. BoM, L&T Approved			Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat				
Q2 Nov-Jan	Update	Owner – addition to independent monitoring, residual likelihood reduced to 4/25 due to positive 3-year PI trend. LT/BoM approved			Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat				
Q3 Feb-Apr	Update	Owner – no changes.			Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat				
Q4 May-Jul	Update	Owner - mitigations have been reviewed, addition on Observation of Learning process added to frontline mitigations and monitoring.			Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat				

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

Reference to Risk Registers:	Organisational	Owner: DP Learning Skills and Student Experience LT
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) 4/5	IMPACT	(B) 3/5	What is the total risk score? (A x B)	12/25
The GROSS risk is therefore: MIN/MOD/MAJ/CRIT	Moderate risk				

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

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

LIKELIHOOD	(A) 2/5	IMPACT	(B) 2/5	What is the total risk score? (A x B)	4/25
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Risk Status	Meeting 1 MIN	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
9	Failure to adhere to academic compliance arrangements		↓			

QTR		UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT				APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. LT/BoM – approved				Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					
Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. LT/BoM approved				Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					
Q3 Feb-Apr	Update	Owner – no changes				Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					
Q4 May-Jul	Update	Owner - verification training module developed and added to frontline mitigations.				Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat					

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

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
Risk Mitigations and Owners.xlsx		
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> Curriculum team meetings Self-Evaluation Reportage – Curriculum Student early experience survey and Student Satisfaction and Engagement Survey (SSES) Student representative meetings Self-Evaluation Reportage – Support Complaint Procedure Observation of Learning process 	<ul style="list-style-type: none"> Curriculum Managers (CMs) Self-evaluation reporting monitored by Performance and Directors Performance return survey and SSES results to CMs Performance overview Self-evaluation reporting monitored by Performance and Directors Observation of learning process – student feedback gathered.
Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> Performance Review of Self Evaluation Block 1 Performance Review of Self Evaluation Block 2 Performance Review of Self Evaluation Block 3 Portfolio Review 1 - PI and Curriculum Plan Portfolio Review 2 - PI Review Support Review Complaint Report 	<ul style="list-style-type: none"> Reportage to SLT and L&T Committee on College wide self - evaluation, enhancement plan and portfolio reviews
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> Annual Engagement Visit by Inspection Body Self-evaluation and Action Plan reportage to SFC Outcome Framework and Assurance Model 	<ul style="list-style-type: none"> Reportage by /QAA presented to the BoM SFC Outcome Team monitor returns and provide feedback as required

NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A) 1/5	IMPACT	(B) 4/5	What is the total risk score? (A x B)	4/25
Risk Status		Meeting 1 MIN	Meeting 2 MIN	Meeting 3 MIN	Meeting 4 MIN

No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
10	Failure to achieve an effective student experience					

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT	APPETITE IN/OUT
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Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to rating. LT/BoM – approved	Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		
Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. Residual rating reduced due to high student satisfaction (97%), independent assurance by quality agency (Education Scotland) and improved and sustained student success over 3 years. LT/BoM approved.	Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		
Q3 Feb-Apr	Update	Owner – no changes	Below
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		
Q4 May-Jul	Update	Owner - Observation of Learning Process added to mitigations and student feedback gathered for monitoring.	Below.
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

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

Reference to Risk Registers:	Organisational	Owner: VP People and Transformation AUD
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) 4/5	IMPACT	(B) 5/5	What is the total risk score? (A x B)
The GROSS risk is therefore: (MIN/MOD/MAJ/CRIT)	Major			

3 LINES OF DEFENCE	MITIGATIONS	MONITORING
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<u>Risk Mitigations and Owners.xlsx</u>			
Front Line (Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> Documented disaster recovery procedures Cyber Incident disaster recovery plan and training Staff CPD on business continuity areas including Cyber security Firewalls and antivirus software in place ICT Systems linked to the Business Continuity and Management Plan One member of the Digital Services Team has successfully completed certified Ethical Hacker training, with a second team member scheduled to attend an upcoming session. Cyber essentials certified Ongoing cyber-attack response training for Digital Services Team, including scenarios each block Established playbooks for emergency response 	<ul style="list-style-type: none"> Cyber exercises Phishing exercises Regular planned security monitoring. Network Monitoring 	
Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> Planned cyber exercises Planned phishing exercises. Cyber exercises – exercise in a box NCSC Infrastructure updates from external review of ICT estate 	<ul style="list-style-type: none"> Feedback via SLT/ELT on monitoring statistics; Regular Board reporting around cyber position; 	
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> CISO (Chief Information Security Officer) service in place through HEFESTIS. 	<ul style="list-style-type: none"> Regular reporting and risk assessment. Audit Committee/BoM oversight 	

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

Risk Status	Meeting 1 MOD	Meeting 2 MOD	Meeting 3 MOD	Meeting 4 MOD
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No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
11	Failure to achieve and maintain systems and operable and secure ICT		↑			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT				APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. AUD/BoM – approved			
	If outside appetite – what				

	are tolerance levels and Actions/ Plans to Treat		
Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. AUD/BoM - approved	Above
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		
Q3 Feb-Apr	Update	Owner – no changes	Above
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat	Paper submitted to Committee Mar25 outlining various controls and measures taken to mitigate cyber attacks. AI Policy being prepared which includes controls and measures re AI use.	
Q4 May-July	Update	KG – added further mitigations	Above
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat	Funding was secured to deliver Cyber Security training specifically for members of the Digital Services Team. This includes one additional team member undertaking Certified Ethical Hacker training, which provides the essential skills required for penetration testing. Further Cyber Security training is being planned for the next academic year, aimed at all managers. This session will be delivered by an external provider, likely HEFESTIS	

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

Reference to Risk Registers:	Organisational	Owner: VP People and Transformation BoM
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) 4/5	IMPACT	(B) 5/5	What is the total risk score? (A x B)	20/25
The GROSS risk is therefore: (MIN/MOD/MAJ/CRIT)	Major Risk				

3 LINES OF DEFENCE <u>Risk Mitigations and Owners.xlsx</u>	MITIGATIONS	MONITORING
Front Line	<ul style="list-style-type: none"> Reporting and review procedures, 	<ul style="list-style-type: none"> Regular, formal Health & Safety

(Management Assurance) Operational Delivery /Systems /Quality Assurance /Supervision	<ul style="list-style-type: none"> including near miss Health and Safety and IOSH training for staff Regular communication on responsibilities 	<ul style="list-style-type: none"> Committee BoM H&S Champion attends H&S committee meetings
Organisation Oversight of Management Activity Internal Compliance and quality checks / Legal and Regulatory / Financial controls / Management controls / Project assurance	<ul style="list-style-type: none"> Reporting of H&S is standard agenda item at SLT meetings Smartlog System Weekly 1-1 H&S meetings with H&S Advisor Escalation process in place for H&S 	<ul style="list-style-type: none"> Reporting to FGP Committee / BoM
Independent Assurance Internal Audit / external bodies	<ul style="list-style-type: none"> External independent oversight from H&S specialist Fire risk Assessor Allianz – insurer appointed engineering compliance surveyor CDN network 	<ul style="list-style-type: none"> Internal Audit Public Health Environmental Health

NET RISK SCORE (i.e with controls in place)					
LIKELIHOOD	(A) 3/5	IMPACT	(B) 4/5	What is the total risk score? (A x B)	12/25
Risk Status	Meeting 1 MOD	Meeting 2 MOD	Meeting 3 MOD	Meeting 4 MOD	

No.	Risk and Risk Appetite	Averse 1-6	Cautious 7-10	Moderate 11-15	Open 16-20	Hungry 21-25
12	Health & Safety compliance		↑			

QTR	UPDATE SINCE LAST REVIEW / ACTIONS AND TREATMENT			APPETITE IN/OUT
Q1 Aug-Oct	Update	Owner – all mitigations have been reviewed and updated. No change to ratings. AUD/BoM – approved		Above
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat			

Q2 Nov-Jan	Update	Owner - all mitigations have been reviewed and updated. No change to ratings. AUD/BoM - approved	Above
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q3 Feb-Apr	Update	Owner - all mitigations have been reviewed and updated. No change to ratings.	Above
	If outside appetite – what are tolerance levels and Actions/ Plans to Treat		

Q4 May-Jul	Update	<p>Owner - all mitigations have been reviewed and updated. No change to ratings.</p> <p>The following mitigations have been added:</p> <ul style="list-style-type: none"> • Fire risk Assessor • Allianz – insurer appointed engineering compliance surveyor • CDN network • Weekly 1-1 H&S meetings with H&S Advisor • Escalation process in place for H&S 	Above
	If outside appetite - what are tolerance levels and Actions/ Plans to Treat	<p>The risk assessment is currently above our risk appetite, but we are comfortable with the level of exposure and have appropriate controls in place. A recent internal audit highlighted that substantial assurance was received.</p>	

Appendix 1 – Emerging Risk Register

Reference	Risk Description	Category/ Link to Strategic Risks	Impact	Likelihood	Priority	Mitigation	Review Date	Action reqd: Review/Close
1 . Systems Projects - K Hunter / K Glendye	<p>The organisation is undergoing multiple system transitions, including Payroll, HR, and Finance, while also managing an outdated Student Records System and Funding System, both of which contribute to inefficiencies and duplicated work. In addition potential changes in the purchase ordering system provided via APUC has been highlighted. Uncertainty around the new funding model creates a risk that future data capture requirements may not align with existing or planned systems. These changes present operational and compliance risks, including potential inefficiencies, data integrity issues, and resource strain. Without careful management, there is a risk of misalignment, system disruptions, and increased workload for staff.</p>	Risk 3; Risk 5	High	Medium	Medium	<p>Internal Project Team – A dedicated team with representatives from each department is overseeing the transition, ensuring system alignment and collaboration.</p> <p>Procurement Strategy to include development of Finance system to mitigate future risk and increase opportunities for local procurement</p> <p>Systems Management Procedure – A structured process is in place to manage system implementation, risk assessment, and governance.</p> <p>Data Protection Governance – The Data Protection team ensures compliance, security, and best practices in handling sensitive information.</p> <p>DPIAs for New Systems – Data Protection Impact Assessments (DPIAs) are conducted for each new system to assess and mitigate risks related to data handling and privacy.</p> <p>Data Integration Across New Systems – The three new systems have data integration, reducing silos and improving operational efficiency.</p> <p>Existing Data Mapping – A clear understanding of how data flows across current systems helps identify inefficiencies and supports a smooth transition.</p> <p>Future Funding Model Readiness – Ongoing monitoring and scenario planning are in place to ensure systems can adapt to changing funding requirements and reporting obligations.</p>	30.6.25	Monitor and report progress to SLT

2. AI - Organisational/ Operational - K Glendye	AI technologies are rapidly evolving, introducing both opportunities and risks for the organisation. As AI capabilities advance, there is a risk that existing policies, processes, and workforce skills may become outdated or misaligned with new developments. Additionally, ethical considerations, data security, regulatory compliance, and operational impacts must be continually assessed. Without a structured approach, the organisation may struggle to adapt effectively, leverage AI benefits, and mitigate unintended consequences.	Risk 9; Risk 10; Risk 11;	Medium	Medium	Medium	<p>AI Governance through Information Governance Group – AI developments will be monitored and assessed through the existing Information Governance Group, which includes representatives from curriculum, support staff, and data protection.</p> <p>Regulatory & Ethical Compliance – The Information Governance Group will ensure AI adoption aligns with evolving regulatory and ethical standards.</p> <p>AI Staff and Student Guides – Clear guidance is in place to support responsible and informed use of AI by staff and students.</p> <p>AI Workshops – The Learning Technologists have been delivering AI workshops, which have been well attended, ensuring ongoing staff engagement and upskilling.</p> <p>Training Partnerships – The organisation has engaged with external partners to explore AI training opportunities.</p> <p>Phased Adoption & Continuous Evaluation – AI tools and systems will be implemented in a controlled and phased approach, following the Systems Management Procedure to ensure structured implementation, monitoring, and risk mitigation.</p>	31.01.25	
3. Succession Planning - P Storrier	1. Loss of experiences and skills. 2. Non replacement - key new skills and workload. 3. Succession planning - no new leaders identified and supported.	Risk 8; Risk 10;	High	High	Medium	Workforce planning to identify future skills delivery needs. Review of existing service and opportunities for digital services and automation. Leadership development programme to be developed. Bank staff process to be reviewed.	31.05.25	Work to be undertaken in 24/25 with Learning, Teaching and Innovation Manager and new HR Manager to discuss and prep. Aim to launch emerging leader

								programme in 25/26.
4. Competition - P Storrier'L Seaton	1. Private providers developing provision which is more efficient and agile. 2. Restrictions in flexibility and innovation caused by: Staff T and Cs, Academic Year, Funding, Awarding bodies. 3. No ringfenced space and skills for effective curriculum making.	Risk 7; Risk 8; Risk 10;	High	Medium	Medium	Enhanced reputation of quality and promotion across the region. Developed curriculum delivery models which increase access and flexibility. Leverage tools e.g. UWS Partnership, SCQF Rating to test new provision. Tests of change within current T&Cs/NRPA.	30.06.25	Curriculum Approaches developed in 25/26 to be evaluated.
5. Workforce skills/ Changing Learners - P Storrier	1. Impact on engagement with placement providers and readiness for work. 2. Demographic shifts, increased adults. 3. Mental health challenges with stretched internal and external services.	Risk 8; Risk 10	High	High	High	1. New wellbeing initiatives: Active Campus and Youth Work. 2. Engagement with CDN on changing learner programme to devise CPD staff skills programme. 3. Revised Student Policies to be launched in 25/26. 4. Student Mental Health Action Plan to be developed for 25/26. Partnership working.	30.06.25	Evaluation of Active Campus and Youth Work Impact end of 24/25. New policies launched 25/26. CPD plan developed for staff.

Dumfries & Galloway College

Internal Audit Annual Plan 2025/26

Internal Audit Report No: 2026/01

Draft issued: 21 May 2025

Final issued:



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1. Introduction

- 1.1 The purpose of this document is to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2026. This would normally be based on a comprehensive Audit Needs Assessment (ANA) and three-year Strategic Plan, which would be prepared following discussion with Board members and managers throughout the College. Given that the College has recently launched a new strategic plan – Mission 2030 - it was agreed that a full ANA should not be undertaken at this time and instead will be developed as part of the programme for 2026/27. The plan is based on the proposed allocation of audit days for 2025/26, which was based on previous internal audit coverage and key areas of risk and was developed in conjunction with the Principal and the Executive Director of Finance and Planning.
- 1.2 The proposed internal audit programme for 2025/26 is included in Section 2 of this report.
- 1.3 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2025/26, together with the proposed audit approach. The outline scopes will be refined and finalised, following discussion with responsible managers in each audit area prior to each audit.
- 1.4 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of assurance for the area reviewed and therefore the priority that should be given to each report.
- 1.5 We have produced this document and carry out all our internal audit practice in line with the requirements of the Global Internal Audit Standard (effective from 9 January 2025) and the Global Internal Audit Standards in the UK Public Sector (effective from the 1 April 2025).



2. Operational Plan 2025/26

Proposed Allocation of Audit Days

Audit Area	Category	Proposed 25/26 Days
Reputation		
<i>Publicity and Communications</i>	Gov	
<i>Health, Safety and Wellbeing</i>	Gov	
Student Experience		
<i>Curriculum planning</i>	Perf	
<i>Quality</i>	Perf	
<i>Student support</i>	Perf	
<i>Student recruitment and retention</i>	Fin/Perf	
Staffing Issues		
<i>Staff recruitment and retention</i>	Perf	
<i>Staff learning and development</i>	Perf	5
<i>Payroll</i>	Fin	6
<i>Teaching staff utilisation</i>	Perf / Fin	
Estates and Facilities		
<i>Operational estates management)</i>	Fin/Perf	7
<i>Estates strategy / capital projects)</i>	Fin/Perf	
<i>Space management / room utilisation</i>	Perf	
<i>Asset / fleet management</i>	Perf	
Financial Issues		
<i>Budgetary control & financial planning</i>	Fin	5
<i>Student fees and contracts / registry</i>	Fin	
<i>General ledger</i>	Fin	
<i>Procurement and creditors / purchasing</i>	Fin	
<i>Debtors/ Income</i>	Fin	
<i>Cash & Bank / Treasury management</i>	Fin	
<i>Fraud Prevention, Detection and Response</i>	Fin	
Organisational Issues		
<i>Risk management</i>	Perf	
<i>Corporate governance</i>	Gov	
<i>Business continuity / disaster recovery</i>	Perf	
<i>Environmental sustainability</i>	Gov/Perf	
Commercial Issues		
<i>Business development</i>	Fin/Perf	
<i>External activities</i>	Gov/Fin/Perf	

2. Operational Plan 2025/26 (continued)

Proposed Allocation of Audit Days (continued)

Audit Area	Category	Proposed 25/26 Days
Information and IT		
<i>Cyber security</i>	Perf	6
<i>Digital strategy</i>	Gov	
<i>Data protection</i>	Gov	
Other Audit Activities		
Credits audit	Required	7
Student Support Funds	Required	7
Management and Planning		4
External audit / SFC		
Attendance at audit committees		
Follow-up reviews		3
Audit Needs Assessment		

		50
		=====

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial



3. Outline Scope and Objectives

Audit Assignment:	Learning & Development
Priority:	High
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	5

Scope

This audit will consider whether the College is making best use of its staff and will incorporate a review of workforce planning; training; the personal development plan system; and succession planning.

Objectives

The objective of our audit will be to obtain reasonable assurance that:

- the College has a systematic approach for ensuring that its staff resources match need in order to deliver planned commitments. Where gaps are identified, timely action is taken to close these;
- the College's approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps;
- the College has a systematic approach to the evaluation of its training to ensure that it is achieving the desired impact;
- there is a systematic approach for translating business objectives into actions / tasks for members of staff and a systematic approach is used for communicating objectives and performance expectations to staff;
- a systematic process is used for providing feedback to staff on performance and agreeing action to improve performance; and
- appropriate succession planning strategies, action plans and monitoring arrangements are in place within the College.

Our audit approach will be:

The Vice Principal – People and Transformation and a sample of senior managers will be interviewed, and the College's policies, procedures and structure will be reviewed, to assess compliance with the above objectives.



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Audit Assignment:	Payroll
Priority:	High
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	6

Scope

This audit will consider the key internal controls in place over the College's spend on staff costs of approximately £11million. Our audit will cover the procedures in place within both the Human Resources and Payroll teams.

Objectives

The objective of our audit will be to obtain reasonable assurance that systems are sufficient to ensure:

- correct calculation of gross pay and deductions;
- correct calculation of employer national insurance and superannuation contributions;
- part-time lecturers, overtime and staff expenses payments are properly authorised;
- approval and checking of changes to employee standing data;
- starters and leavers are properly treated and enter and leave the system at the correct dates; and
- proper authorisation, processing and recording of payments.

Our audit approach will be:

From discussion with Human Resources and Payroll staff, and review of procedures documentation, we will identify the key internal controls in place within the College's human resources / payroll system and compare these with expected controls. We will report on any areas where expected controls are found to be absent or where controls could be further strengthened.

Compliance testing will then be carried out to ensure that the controls in place are operating effectively, concentrating on starters, leavers, variations to pay and staff expenses payments.



Audit Assignment:	Operational Estates Management
Priority:	High
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	7

Scope

The scope of the audit will be to review and test the policies and procedures in place for the planning, control and monitoring of capital and revenue funding on Estates projects relating to the College infrastructure and on the delivery of planned maintenance across the College estate. This review will focus on building infrastructure and will not review Soft Facilities Management services such as cleaning, waste disposal and grounds maintenance.

Objectives

The specific objectives will be to ensure that the policies and procedures in relation to Estates planning deliver meet the following requirements:

Capital Projects

- the capital project element of the Systems and Infrastructure Strategy, has been developed and aligned with key strategic priorities outlined in Mission 20230 and also takes cognisance of supporting strategies and plans;
- the capital project identification and appraisal process has been clearly defined, including the information provided to management and the Board of Management and its committees for decision making purposes;
- there is adequate and proportionate risk management and contingency planning on capital projects;
- there is an effective process for the selection and management of consultants and contractors, including the tendering process and ongoing performance/contract management; and
- there is adequate monitoring of the progress made in delivering capital projects, by management and Board committees.

Planned Maintenance

- the planned maintenance element of the Systems and Infrastructure Strategy, has been developed and aligned with key strategic priorities and also takes cognisance of supporting strategies and plans;
- there are appropriate contractual arrangements in place to deliver the planned maintenance required across the full College estate; and
- there are appropriate mechanisms to ensure that planned maintenance is delivered at the right time and to the right standard.

Our audit approach will be:

We will review relevant documentation including, relevant strategies, policies, procedures, capital project appraisal documents etc. relating to capital projects and planned maintenance and will discuss the procedures adopted with staff. We will consider whether the policies and procedures are in line with good practice in relation to planning, control and monitoring of capital projects, for a sample of recent capital projects, we will test compliance with these. We will also examine the contractual arrangements and practical deliver of selected aspects of planned maintenance activity.



Audit Assignment:	Budgetary Control / Financial Planning
Priority:	High
Fieldwork Timing	TBC
Audit Committee Meeting:	TBC
Days:	5

Scope

This audit will review the College's long-term financial planning arrangements and budgetary control practices and protocols, to consider whether these are in line with good practice. This will include consideration of budget monitoring procedures in place centrally and within a sample of academic areas and Support Teams, and planning assumptions are updated to reflect changes in SFC guidance.

Objectives

The objectives of the audit will be to ensure that:

- the College has developed a long-term financial strategy, which includes long-term financial forecasts;
- assumptions used in the financial forecasting returns submitted to the SFC are robust, realistic and applied consistently. Any departure from the SFC guidance on common sector assumptions is justified to the Board and the SFC;
- budgets are controlled in accordance with the Financial Regulations and Procedures;
- budget setting is linked to corporate and operational planning processes and budgets are revisited when plans change or funding targets are not achieved;
- information is available to management in academic areas and Support Teams which is up-to-date and in a format that can be easily understood;
- budget holders have the necessary skills for managing budgets;
- budget variations are reported and acted upon;
- there is accurate cash flow reporting; and
- senior management and the Board regularly review the College's overall financial position.

Our audit approach will be:

The Executive Director of Finance and Planning, Finance staff and a sample of budget holders in academic areas and Support Teams will be interviewed, and financial plans, forecasts and reports reviewed, to determine current working practices in financial planning and budget monitoring, and the information and training provided to budget holders.

The processes used to prepare cash flow reports for senior management, the Board, and the SFC will be determined through discussion with Finance staff and review of supporting working papers.

We will also establish and review the budget monitoring information provided to the College Senior Leadership Team and the Board.



Audit Assignment:	Cyber Security
Priority:	High
Fieldwork Timing:	TBC
Audit Committee Meeting:	TBC
Days:	6

Scope

In December 2024, the Scottish Government published version 2.0 of the Scottish public sector cyber resilience framework (PSCRF). The framework is intended to support Scottish Public Sector Organisations (PSOs), to improve their cyber resilience and to comply with a range of legislative, regulatory, policy and audit requirements in respect of cyber security. PSOs are encouraged to align their cyber security and resilience posture to the framework.

This audit will include a review of the College's current position regarding cyber security to advise on areas that should be addressed in line with the PSCRF, which incorporates guidance produced by the National Cyber Security Centre (NCSC), the UK Government's national technical authority for information assurance. Our review will consider the robustness of the College's IT business continuity / disaster recovery arrangements.

Objectives

The objective of the audit will be to obtain reasonable assurance that:

- The internal controls in place which ensure that the security of the IT network, the configuration of key elements of IT infrastructure which protect access to data, plus the policy and procedures giving guidance as to how security should be managed by both the IT department and users is in line with relevant aspects of the PSCRF.

Our audit approach will be:

We will consider the extent to which the relevant aspects of the PSCRF have been implemented through discussions with the Digital Services team, and review of evidence which demonstrates that controls are operating effectively.



Audit Assignment:	Credits Audit
Priority:	Required annual audit
Fieldwork Timing	August / September 2025
Audit Committee Meeting:	TBC
Days:	7

Scope

Credits Audit Guidance, issued by SFC, requests that colleges obtain from their auditor's assurances as to the reasonableness of procedures used in the compilation of the Credits related element of the student activity data for the academic year (FES return).

Objectives

To obtain reasonable assurance that:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- the FES return on student activity data is free from material misstatements.

Our audit approach will be:

Through discussion with College staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the returns to SFC and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude whether the systems and procedures are working satisfactorily as described to us.

Detailed analytical review will be carried out obtaining explanations for significant variations from the previous year's activity.

Our testing will be designed to cover the key areas of risk identified at Annex C to the SFC Credits Audit Guidance.

We will also review the final error report from the FES on-line checks.



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Audit Assignment:	Student Support Funds
Priority:	Required annual audit
Fieldwork Timing:	TBC
Audit Committee Meeting:	TBC
Days:	7

Scope

We will carry out an audit on the College's student support funds for the year ended 31 July 2025 and provide an audit certificate. Three specific fund statements will require to be audited:

- Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return;
- Higher Education Discretionary Fund; and
- Education Maintenance Allowance (EMA) Return.

Objectives

The audit objectives will be to obtain reasonable assurance that:

- the College complies with the terms, conditions and guidance notes issued by the SFC, SAAS and the Scottish Government;
- payments to students are genuine claims for hardship, childcare, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ended 31 July 2025 is in agreement with underlying records.

Our audit approach will be:

- reviewing the year's guidance from the SFC, SAAS and the Scottish Government and identifying internal procedures through discussion with College staff, and review of relevant documents;
- agreeing income to amounts awarded;
- reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- reviewing College analysis spreadsheets for large or unusual items, obtaining explanations where necessary; and
- carrying out detailed audit testing, on a sample basis, on expenditure from the funds.



Audit Assignment:	Follow-Up Reviews
Priority:	Various
Fieldwork Timing:	TBA
Audit Committee Meeting:	TBA
Days:	3

Scope

This review will cover reports from the 2024/25 internal audit programme and reports from earlier years where previous follow-up identified recommendations outstanding.

Objectives

To establish the status of implementation of recommendations made in previous internal audit reports.

Our audit approach will be:

- for the recommendations made in previous reports ascertain by enquiry or sample testing, as appropriate, whether they have been completed or what stage they have reached in terms of completion and whether the due date needs to be revised; and
- prepare a summary of the current status of the recommendations for the Audit Committee.



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Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF **T:** 0131 226 0200 **F:** 0131 220 3269
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Henderson
Loggie III.

Global Internal Audit
Standards in the UK Public
Sector.

Effective from 1 April 2025

What's Changing?

- The GIAS came into force 9 January 2025 for all internal audit functions.
- GIAS is a new, globally consistent framework that aims to strengthens audit quality and governance and the position of Internal Audit in their organisations.
- From **1 April 2025**, the Public Sector Internal Audit Standards (PSIAS) will be replaced by the Global Internal Audit Standards (GIAS) in the UK Public Sector.
- The **GIAS in the UK Public Sector** consists of both the GIAS and the Application Note. The Application Note is used to tailor GIAS to public sector requirements.



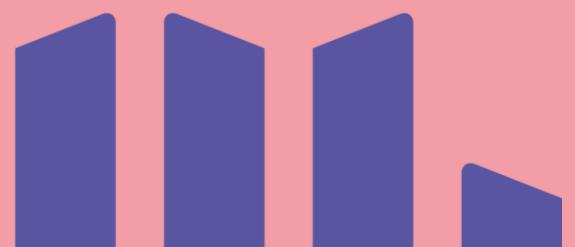
What's included?

Mandatory GIAs

- Five Domains that set the standards.
- 15 guiding principles that enable an effective IA function. Each principle has essential requirements to be adopted.
- Topical Requirements – will enhance consistency and quality of internal audits. IA must conform with the relevant topical requirements when the scope of an engagement includes one of the identified topics.
- Application Note sets how these are applied in UK public bodies.

Non mandatory GIAs

- Global practice guides (assurance & advisory services, engagement planning, financial service, fraud, etc)
- Global Technology Audit Guides (GTAG).



The Standards provide..

Greater Emphasis on Independence & Governance

- Greater positioning of Internal Audit within audited organisations by communicating its purpose and mandate.
- Clearer expectations on the Chief Audit Executive's (CAE's) role in maintaining independence.
- Reinforced guidance on direct reporting between Internal Audit & the Board.

Strengthened Ethical & Professional Requirements

- Auditors must formally adhere to the Nolan Seven Principles of Public Life & exhibit professional courage.
- CAEs must be professionally qualified & demonstrate significant public sector experience.



The Standards provide..

More Rigorous Annual Opinion Requirements

- CAEs must provide a more structured annual opinion, covering governance, risk management, & internal controls, highlighting trends & areas operating above the Board's risk appetite.

Tighter Quality Assurance Standards

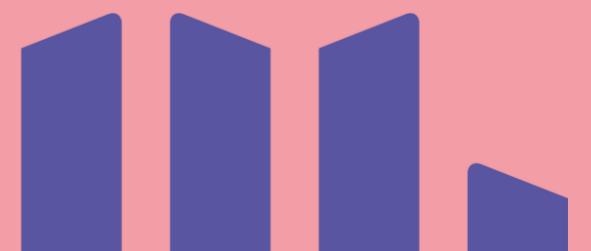
- Annual Peer-Led Internal Quality Assessments.
- External Quality Assessments (EQA) must now be carried out by assessors with equivalent CAE-level public sector experience at least every 5 years.



The Standards provide..

Updated Internal Audit Planning & Reporting criteria

- Greater alignment of audit plans to strategic objectives & risk priorities.
- More structured reporting requirements to governing bodies and stakeholders.



How does this impact on Audit Committees?

The introduction of the Global Internal Audit Standards (GIAS) in the UK Public sector brings several key changes to the role and responsibilities of Audit Committees within the UK public sector.

Effective from 1 April 2025, these changes aim to enhance governance, accountability, and the overall effectiveness of the internal audit process.

The Standards also set expectations for the Board, their Audit Committee and senior management, to champion the role of Internal Audit & ensure internal audit remains effective and independent.

Here are 8 key changes that you should know.....



1. Expanded Oversight Role

Before: Audit Committees primarily focused on overseeing the internal audit function's effectiveness, reviewing risk management processes, and ensuring compliance with regulations.

Now: Audit Committees are now tasked with a broader governance oversight role.

They will be responsible for ensuring internal audit supports the achievement of the organisation's strategic objectives, not just in its compliance with legislative or regulatory requirements, or financial reporting standards.

This includes the delivery of audits that focus on service delivery, performance management, public accountability, and the effective and efficient use of resources.



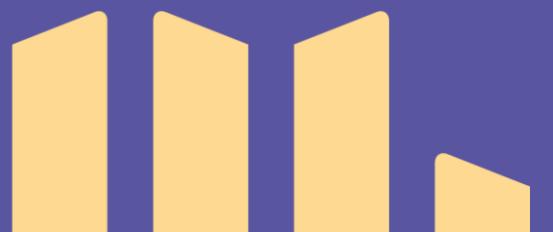
2. Increased Involvement in Strategic Decision-Making

Before: Audit Committees had limited involvement in strategic decision-making, primarily concerned with audit findings and risk outcomes.

Now: Audit Committees will now have a more active role in strategic decision-making.

They will need to engage more closely with senior management to ensure that internal audits are aligned with the organisation's strategic priorities and related risks to ensure that outcomes from audits help successful delivery of long-term plans.

This includes advising on areas where audit insights can improve decision-making and value for money.



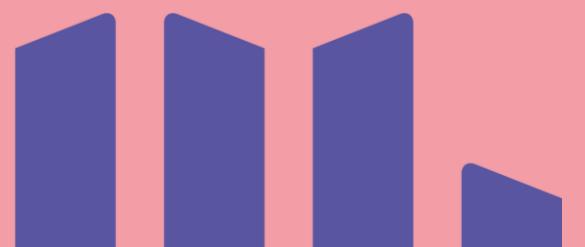
3. Enhanced Focus on Public Accountability

Before: The focus was largely on internal financial controls, risk management, and the effectiveness of audit processes.

Now: Audit Committees must now ensure that internal audits contribute to the organisation's public accountability.

This means ensuring that audits provide insights to the efficient and effective use of resources, in meeting the service outcome, the expectations of service users & funding bodies.

Audit Committees will need to focus on whether resources are being used effectively to deliver public value.



4. Broader Risk Management Framework

Before: Risk management focused on financial, operational, and compliance risks.

Now: The scope of risk management will expand to include environmental, social and governance (ESG) risks.

Audit Committees will need to oversee how the Internal Audit function addresses emerging risks to the organisation achieving its Net Zero goals, social and community impact, and corporate governance related concerns.

This will require more comprehensive risk assessments of their alignment with national public sector sustainability goals, which often in turn align to the United Nation's 17 Sustainability Development Goals (SDGs).



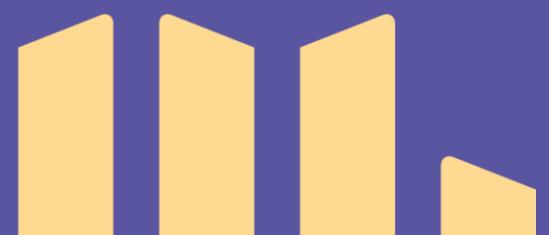
5. Value for Money & Service Delivery Focus

Before: The Audit Committee's role was centred on ensuring the financial efficiency & identifying operational & strategic risks.

Now: Audit Committees must ensure that audits support the delivery of value for money & service delivery.

They will be responsible for making sure that audits assess how well they are achieving the organisation's strategic objectives & delivering public services.

This includes ensuring that audits provide actionable insights to improve performance & better outcomes for service users.



6. Engagement with a Broader Range of Stakeholders

Before: In some organisations, the Audit Committee's role was largely limited to internal stakeholders, such as senior management, as well as External Audit.

Now: Audit Committees will need to engage with a wider range of stakeholders, including service users, so to distil audit findings and provide clarity on actions being taken. The aim being to promote public trust.



7. Increased Emphasis on Governance & Ethical Leadership

Before: While governance was important, the Audit Committee's focus was often limited to audit findings and control mechanisms.

Now: The Audit Committee's role will now encompass ensuring that Internal Audit functions are aligned with the ethical values and governance standards expected in the UK public sector.

Audit Committees will need to ensure that audit practices not only align with the GIAS in the UK Public Sector but also address the unique ethical and governance matters present in the UK public sector, such as compliance with ethical standards, conflicts of interest & transparency in the use of public funding.

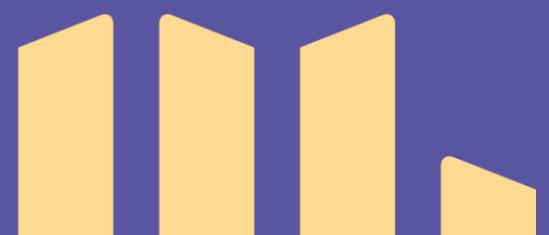


8. Engagement with External Auditors & Regulatory Bodies

Before: Audit Committees often interacted with External Auditors to discuss their audit findings and audit reports.

Now: The role of the Audit Committee now includes more active engagement with External Auditors, regulatory bodies, and other oversight mechanisms.

Audit Committees will need to ensure that there is a coherent approach to internal & external audit processes, including the management of any overlaps or gaps in audit coverage.



How can Audit Committees demonstrate conformance?

- **Align** the Audit Committee's remit with Global Internal Audit Standards for the UK Public Sector.
- **Reinforce independence** - the CAE must have direct functional reporting to the Board & Audit Committee.
- **Drive impact** - Senior Management must ensure effective risk management & governance, acting on Internal Audit findings.
- **Uphold integrity** - both Internal Audit & Senior Management must adhere to ethical standards.
- **Enhance communication** - Internal Audit must deliver clear, risk-based recommendations to support decision-making and continuous improvement.
- **Self-assess annually** - regularly evaluate the Audit Committee's effectiveness in conforming with the GIAS in the UK Public Sector.

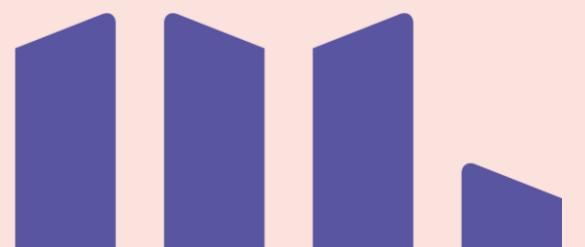


Strengthened Responsibilities

Audit Committees will be more than just oversight bodies - they will actively drive governance, risk management and improvements.

Audit Committees will play a bigger role in:

- Championing internal audit's work & ensuring its findings are acted upon.
- Facilitating direct access between Internal Audit & senior management.
- Promoting a culture of transparency, accountability, & good governance.



Compliant & Committed.

Our HL Internal Audit Team is prepared to lead with courage to deliver real value and assurance to your organisation.

We're proud that our readiness assessment indicates we fully align with the Global Internal Audit Standards (GIAS) and GIAS for the UK Public Sector.

We're ready to help you ensure **your** conformance to these new Standards.

Contact David.Archibald@hlca.co.uk



Dumfries and Galloway College

External Audit Annual Plan

Year ended 31 July 2025

May 2025



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Introduction

Purpose

This audit plan highlights the key elements of our proposed audit strategy and provides an overview of the planned scope and timing of the statutory external audit of Dumfries and Galloway College (“the College”) for the year ended 31 July 2025 for those charged with governance.

The main elements of the audit include:

- an audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement;
- an audit opinion on regularity and other statutory information published with the financial statements in the annual report and accounts, including the Performance Report, Governance Statement, and the Remuneration and Staff Report;
- consideration of arrangements in relation to wider scope areas: financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes; and
- provision of an Independent Auditor’s Report expressing our opinions on the different elements of the annual report and accounts and an Annual Audit Report setting out conclusions on the wider scope areas.

Responsibilities of the auditor and the College

The [Code of Audit Practice](#) outlines the responsibilities of external auditors appointed by the Auditor General for Scotland and it is a condition of our appointment that we follow it.

Auditor responsibilities are derived from statute, International Standards on Auditing (UK) and the Ethical Standard for auditors, other professional requirements and best practice, the Code of Audit Practice and guidance from Audit Scotland.

The College has primary responsibility for ensuring the proper financial stewardship of public funds. This includes preparing a set of annual report and accounts that are in accordance with proper accounting practices. The College is also responsible for complying with legislation and putting arrangements in place for governance and propriety that enable it to successfully deliver its objectives.

[Appendix 2](#) provides further details of our respective responsibilities.

Adding Value through the Audit

All of our clients demand of us a positive contribution to meeting their ever-changing business needs. Our aim is to add value to the College through our external audit work by being constructive and forward looking, by identifying areas of improvement and by recommending and encouraging good practice. In this way, we aim to help the College promote improved standards of governance, better management and decision making and more effective use of resources.

Feedback

Any comments you may have on the service we provide, the quality of our work, and our reports would be greatly appreciated at any time. Comments can be reported directly to any member of your audit team.

This plan has been prepared for the sole use of those charged with governance and management and should not be relied upon by third parties. No responsibility is assumed by Azets Audits Services to third parties.

Openness and transparency

This report will be published on Audit Scotland's website <http://www.audit-scotland.gov.uk/>

Audit scope and general approach

Risk-based audit approach

Our objective when performing an audit is to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement and to issue an independent auditor's report that includes our auditor's opinion.

As part of our risk-based audit approach, we will:

- Perform risk assessment procedures including updating our understanding of the College, including its environment, the financial reporting framework and its system of internal control;
- Review the design and implementation of key internal controls;
- Identify and assess the risks of material misstatement, whether due to fraud or error, at the financial statement level and the assertion level for classes of transaction, account balances and disclosures;
- Design and perform audit procedures responsive to those risks, to obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion; and
- Exercise professional judgment and maintain professional scepticism throughout the audit recognising that circumstances may exist that cause the financial statements to be materially misstated.

We will undertake a variety of audit procedures designed to provide us with sufficient evidence to give us reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

We include an explanation in the auditor's report of the extent to which the audit was capable of detecting irregularities, including fraud and respective responsibilities for prevention and detection of fraud.

Communication with those charged with governance

Auditing standards require us to make certain communications throughout the audit to those charged with governance. These communications will be through the Audit Committee.

Partnership working

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

Audit Scotland

Although we are independent of Audit Scotland and are responsible for forming our own views and opinions, we do work closely with Audit Scotland throughout the audit. This helps identify common priorities and risks, treat issues consistently across the sector, and improve audit quality and efficiency. We share information about identified risks, good practices and barriers to improvement so that lessons to be learnt and knowledge of what works can be disseminated to all relevant bodies.

Audit Scotland undertakes national performance audits on issues affecting the public sector. We may review the College's arrangements for taking action on any issues reported in the national performance reports which have a local impact. We also consider the extent to which the College uses the national performance reports as a means to help improve performance at the local level.

During the year we may also be required to provide information to Audit Scotland to support the national performance audits.

Delivering the audit

Hybrid audit approach

We adopt a hybrid approach to our audit which combines on-site visits (as required) with remote working; learning from the better practices developed during the pandemic.

All of our people have the equipment, technology and systems to allow them to work remotely or on-site, including secure access to all necessary data and information. All of our staff are fully contactable by email, phone call and video-conferencing. Meetings can be held over Microsoft Teams or by telephone.

We employ greater use of technology to examine evidence, but only where we have assessed both the sufficiency and appropriateness of the audit evidence produced.

Secure sharing of information

We use a cloud-based file sharing service that enables users to easily and securely exchange documents and provides a single repository for audit evidence.

Regular contact

During the 'fieldwork' phases of our audit, we will arrange regular catch-ups with key personnel to discuss the progress of the audit. The frequency of these meetings will be discussed and agreed with management.

Signing annual accounts

Audit Scotland recommends the electronic signing of annual accounts and uses a system called DocuSign.

Electronic signatures simplify the process of signing the accounts. Accounts can be signed using any device from any location and there is no longer a need for duplicate copies to be signed.

Materiality

We apply the concept of materiality in planning and performing the audit, and in evaluating the effect of misstatements within the financial statements identified during the audit.

Judgments about materiality are made in the light of surrounding circumstances and are affected by our perception of the financial information needs of users of the financial statements, and by the size or nature of a misstatement, or a combination of both. The basis for our assessment of materiality for the year is set out in [Appendix 1](#).

Planning Materiality: We have set our materiality at 2% of the College's gross expenditure based on the audited annual accounts for 2023/24, resulting in £318,000 for the College.

Performance Materiality: Using our professional judgement, we have assessed performance materiality at 75% of planning materiality, resulting in £238,500 for the College.

Reporting threshold: We are required to report to those charged with governance on all unadjusted misstatements more than the 'reporting threshold' amount. We have set this at approximately 5% of planning materiality, resulting in £15,900 for the College.

Accounting systems and internal controls

The purpose of an audit is to express an opinion on the financial statements. We will follow a substantive testing approach to gain audit assurance rather than relying on tests of controls. As part of our work, we consider certain internal controls relevant to the preparation of the financial statements such that we are able to design appropriate audit procedures. However, this work does not cover all internal controls and is not designed for the purpose of expressing an opinion on the effectiveness of internal controls. If, as part of our consideration of internal controls, we identify significant deficiencies in controls, we will report these to you in writing.

Going Concern

Management responsibility

Management is required to make and document an assessment of whether the College is a going concern when preparing the financial statements. The review period should cover at least 12 months from the date of approval of the financial statements. Management are also required to make balanced, proportionate and clear disclosures about going concern within the financial statements where material uncertainties exist in order to give a true and fair view.

Auditor responsibility

Under ISA (UK) 570, we are required to consider the appropriateness of management's use of the going concern assumption in the preparation of the financial statements and consider whether there are material uncertainties about the College's ability to continue as a going concern that need to be disclosed in the financial statements.

In assessing going concern, we will consider the guidance published in the Government's Financial Reporting Manual 2024/25 and Practice Note 10 (PN10), which focuses on the anticipated future provision of services in the public sector rather than the future existence of the entity itself.

Prevention and detection of fraud or error

In order to discharge our responsibilities regarding fraud and irregularity we require any fraud or irregularity issues to be reported to us as they arise. In particular we require to be notified of all frauds which:

- Involve the misappropriation of theft of assets or cash which are facilitated by weaknesses in internal control and;
- Are over £5,000.

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

National Fraud Initiative

The National Fraud Initiative (NFI) in Scotland is a biennial counter-fraud exercise led by Audit Scotland, and overseen by the Public Sector Fraud Authority for the UK as a whole. It uses computerised techniques to compare information about individuals held by different public bodies, and on different financial systems that might suggest the existence of fraud or error.

The most recent NFI exercise commenced in 2024. As part of our audit, we will monitor the College's participation and progress in the NFI exercise and, where appropriate, include references to NFI in our 2024/25 Annual Audit Report. Anti-money laundering.

We require the College to notify us on a timely basis of any suspected instances of money laundering so that we can inform Audit Scotland who will determine the necessary course of action.

Wider audit scope work

The special accountabilities that attach to the conduct of public business, and the use of public money, mean that public sector audits must be planned and undertaken from a wider perspective than in the private sector. This means providing assurance, not only on the financial statements, but providing audit judgements and conclusions on the appropriateness, effectiveness and impact of corporate governance and performance management arrangements and financial sustainability. [Appendix 2](#) provides detail of the wider scope areas of public sector audit work. Our initial risk assessment and scope of work planned

National risk assessment

Where particular areas of national or sectoral risk have been identified by the Auditor General and Accounts Commission, they will request auditors to consider and report on those risks as they apply at a local level. For 2024/25 no such risks have been specified. Nevertheless, the arrangements for responding to climate change continues to be an area of particular focus.

Climate change

In 2022/23 we were required to gather information on the College's response to climate change. Audit Scotland have reviewed the auditor returns assessing climate change and will share the findings from the review with auditors to provide helpful background information for 2024/25 annual audit work.

In addition, Audit Scotland will:

- publish a Good Practice Note on disclosures related to climate change following a review of public bodies' 2022/23 and 2023/24 annual accounts.

- Provide guidance to auditors on auditing climate change disclosures within the 2024/25 annual accounts of public bodies.

Best Value

Ministerial guidance to Accountable Officers for public bodies sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

Through our wider scope audit work, we will consider the arrangements put in place by the Accountable Officer to meet these Best Value obligations.

Reporting our findings

At the conclusion of the audit we will issue:

- an independent auditor's report setting out our formal audit opinions within the annual report and accounts, and;
- an annual audit report describing our audit findings, conclusions on key audit risks, judgements on the pace and depth of improvement on the wider scope areas, and any recommendations.

Definitions

We will use the following gradings to provide an overall assessment of the arrangements in place as they relate to the wider scope areas. The text provides a guide to the key criteria we use in the assessment, although not all of the criteria may exist in every case.



Financial statements - significant audit risks

Significant risks are risks that require special audit consideration and include identified risks of material misstatement that:

- Our risk assessment procedures have identified as being close to the upper range of the spectrum of inherent risk due to their nature and a combination of the likelihood and potential magnitude of misstatement; or
- Are required to be treated as significant risks due to requirements of ISAs (UK), for example in relation to management override of internal controls.

Significant risks at the financial statement level

The table below summarises significant risks of material misstatement identified at the financial statement level. These risks are considered to have a pervasive impact on the financial statements as a whole and potentially affect many assertions for classes of transaction, account balances and disclosures.

Management override of controls	Audit approach
<p>Auditing Standards require auditors to treat management override of controls as a significant risk on all audits. This is because management is in a unique position to perpetrate fraud by manipulating accounting records and overriding controls that otherwise appear to be operating effectively.</p> <p>Although the level of risk of management override of controls will vary from entity to entity, the risk is nevertheless present in all entities. Due to the unpredictable way in which such override could occur, it is a risk of material misstatement due to fraud and thus a significant risk.</p> <p>Specific areas of potential risk include manual journals, management estimates and judgements and one-off</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Documenting our understanding of the journals posting process and evaluating the design effectiveness of management controls over journals. • Analysing the journals listing and determining the criteria for selecting high risk and/or unusual journals. • Testing high risk and/or unusual journals posted during the year and after the draft accounts stage back to supporting documentation for appropriateness, corroboration and to ensure approval has been undertaken in line with the College's journals policy.

Management override of controls	Audit approach
<p>transactions outside the ordinary course of the business.</p> <p>Risk of material misstatement: Very High</p>	<ul style="list-style-type: none">• Gaining an understanding of the key accounting estimates and critical judgements made by management. We will challenge assumptions and consider for reasonableness and indicators of bias which could result in material misstatement due to fraud.• Evaluating the rationale for any changes in accounting policies, estimates or significant unusual transactions.

Implementation of new accounting system	Audit approach
<p>From 3 February 2025, the College began using a new general ledger system, Financials Live.</p> <p>When implementing a significant new accounting system, it is important to ensure that sufficient controls have been designed and operate to ensure the integrity of the data. There is also a risk over the completeness and accuracy of the data transfer made from the previous ledger system into the new one.</p> <p>We have therefore identified this area as a significant risk with potential impact on all financial statement areas.</p> <p>Risk of material misstatement: High</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Obtaining an understanding of the process used for new system implementation. This will be through understanding the effect that the new system has on material business processes. This will be done through performance of walkthroughs to confirm appropriate design controls are in place. • Testing data migration activity on the opening trial balance as at 3 February 2025 to understand how the previous period closing trial balance has been migrated into the new system to ensure completeness and accuracy.

Significant risks at the assertion level for classes of transaction, account balances and disclosures

Fraud in revenue recognition	Audit approach
<p>Material misstatement due to fraudulent financial reporting relating to revenue recognition is a presumed risk in ISA 240 (The Auditor's Responsibilities Relating to Fraud in an Audit of Financial Statements).</p> <p>The presumption is that the College could adopt accounting policies or recognise income in such a way as to lead to a material misstatement in the reported financial position.</p> <p>Given the financial pressures facing the public sector as a whole, there is an inherent fraud risk associated with the recording of income around the year end.</p> <p>In respect of the College's income for Scottish Funding Council (SFC) grant funding, however, we do not consider the revenue recognition risk to be significant due to a lack of incentive and opportunity to manipulate these revenue streams. The risk of fraud in relation to revenue recognition is however present in all other revenue streams.</p> <p>Inherent risk of material misstatement:</p> <p>Revenue (occurrence and accuracy): Very High</p> <p>Receivables (existence): Very High</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Documenting our understanding of the College's systems for income to identify significant classes of transactions, account balances and disclosures with a risk of material misstatement in the financial statements. • Evaluating the design of the controls in the key accounting systems, where a risk of material misstatement was identified, by performing a walkthrough of the systems. • Obtaining evidence that income is recorded in line with appropriate accounting policies and the policies have been applied consistently across the year. • Substantively testing material income streams using analytical procedures and sample testing of transactions recognised for the year.

Fraud in non-pay expenditure	Audit approach
<p>As most public sector bodies are net expenditure bodies, the risk of fraud is more likely to occur in expenditure. There is a risk that expenditure may be misstated resulting in a material misstatement in the financial statements.</p> <p>Given the financial pressures facing the public sector as a whole, there is an inherent fraud risk associated with the recording of expenditure around the year end leading to a material misstatement in the reported financial position.</p> <p>Inherent risk of material misstatement:</p> <p>Non-pay expenditure (completeness): Very High</p> <p>Accruals (completeness): Very High</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Documenting our understanding of the College's systems for expenditure to identify significant classes of transactions, account balances and disclosures with a risk of material misstatement in the financial statements. • Evaluating the design of the controls in the key accounting systems, where a risk of material misstatement was identified, by performing a walkthrough of the systems. • Obtaining evidence that expenditure is recorded in line with appropriate accounting policies and the policies have been applied consistently across the year. • Substantively testing material expenditure streams using analytical procedures and sample testing of transactions recognised for the year. • Reviewing accruals around the year end to consider if there is any indication of understatement of balances held through consideration of accounting estimates.

Valuation of land and buildings (key accounting estimate)	Audit approach
<p>The College held land and buildings with a net book value of £42.720 million at 31 July 2024, with full external valuations last undertaken as at 31 July 2023 and an external desktop valuation undertaken as at 31 July 2024.</p> <p>The valuations involve a wide range of assumptions and source data and are therefore sensitive to changes in market conditions. ISAs (UK) 500 and 540 require us to undertake audit procedures on the use of valuers and the methods, assumptions and source data underlying the fair value estimates.</p> <p>These valuations represent a key accounting estimate made by management within the financial statements due to the size of the values involved, the subjectivity of the measurements and the sensitive nature of the estimate to changes in key assumptions. We have therefore identified the valuation of land and buildings as a significant risk.</p> <p>We will further pinpoint this risk to specific assets, or asset types, on receipt of the draft financial statements and the year-end updated asset valuations to those assets where the in-year valuation movements falls outside of our expectations.</p> <p>Inherent risk of material misstatement:</p> <p>Land & Buildings (valuation): High</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> Evaluating management processes and assumptions for the calculation of the estimates, the instructions issued to the valuation experts and the scope of their work. Evaluating the competence, capabilities and objectivity of the valuation expert. Considering the basis on which the valuation is carried out and challenging the key assumptions applied. Evaluating the reasonableness of the valuation movements for assets revalued during the year, with reference to market data. For unusual or unexpected valuation movements, testing the information used by the valuer to ensure it is complete and consistent with our understanding. Ensuring revaluations made during the year have been input correctly to the fixed asset register and the accounting treatment within the financial statements is correct.

Pension net asset / liability (key accounting estimate)	Audit approach
<p>An actuarial estimate of the pension fund asset/liability is calculated on an annual basis and on a triennial funding basis by an independent firm of actuaries with specialist knowledge and experience. The estimates are based on the most up to date membership data held by the pension fund and have regard to local factors such as mortality rates and expected pay rises with other assumptions around inflation when calculating the liabilities.</p> <p>The calculations involve a number of key assumptions, such as discount rates and inflation and local factors such as mortality rates and expected pay rises. The estimates are highly sensitive to changes in these assumptions and the calculation of any asset ceiling when determining the value of a pension asset. ISAs (UK) 500 and 540 require us to undertake audit procedures on the use of external experts (the actuary) and the methods, assumptions and source data underlying the estimates.</p> <p>This represents a key accounting estimate made by management within the financial statements due to the size of the values involved, the subjectivity of the measurement and the sensitive nature of the estimate to changes in key assumptions. We have therefore identified the valuation of the net pension liability/asset as a significant risk.</p>	<p>Procedures performed to mitigate risks of material misstatement in this area will include:</p> <ul style="list-style-type: none"> • Evaluating management's process for the calculation of the estimate, the instructions issued to management's expert (the actuary) and the scope of their work. • Evaluating the competence, capabilities and objectivity of the actuary. • Reviewing the controls in place to ensure that the data provided from the pension fund to the actuary is complete and accurate. • Evaluating whether any asset ceiling was appropriately considered when determining the value of any pension asset included in the financial statements. • Ensuring pension valuation movements for the year and related disclosures have been correctly.

Pension net asset / liability (key accounting estimate)	Audit approach
Inherent risk of material misstatement:	
Pension net asset or liability (valuation): High	

Other material balances and transactions

Under International Standards on Auditing, “irrespective of the assessed risks of material misstatement, the auditor shall design and perform substantive procedures for each material class of transactions, account balance and disclosure”. All other material balances and transaction streams will therefore be audited. However, the procedures will not be as extensive as those adopted for the risks identified in this report.

The wider scope of public audit

Introduction

The Code of Audit Practice frames a significant part of our responsibilities in terms of four wider scope audit areas:

- Financial sustainability
- Financial management
- Vision, leadership and governance
- Use of resources to improve outcomes.

Our planned audit work against these four areas is risk based and proportionate. Our initial assessment builds upon our understanding of the College's key priorities and risks along with discussions with management and review of board and committee minutes and key strategy documents.

We have identified one significant risk in relation to financial sustainability as set out in the table below. At this stage, we have not identified any significant risks in relation to the other wider scope areas. Audit planning is a continuous process and we will report all identified significant risks, as they relate to the four wider scope areas, in our annual audit report.

Wider scope significant risks

Financial sustainability

The College continues to face significant financial challenges, operating within tight financial parameters and with cognisance of the national economic outlook. Activity continues to plan the measures required to ensure the College is in a long-term sustainable position.

The College submitted its Financial Forecast Return (FFR) which forecasts operating deficits and adjusted operating surplus positions for 2024/25 to 2026/27. The College has commenced several key elements of work to look at improving the financial sustainability of the College including establishment of a working relationship with University of the West of Scotland and development of a three phased approach to workforce planning.

The College will continue to face challenges over the next few years in achieving a balanced financial position due to pressures on the College sector including the projected "flat cash" SFC funding position and changes to the SFC funding formula for 2025/26. The College's ability to develop and maintain its core services in a sustainable manner remains a significant risk which requires continuing careful management and oversight.

Our audit response:

During our audit we will review whether the College has appropriate arrangements in place to manage its future financial position. Our work will include an assessment of progress made in developing financially sustainable plans which reflect the medium and longer term impact of cost pressures and that continue to support the delivery of the College's statutory functions and strategic objectives.

Further wider scope considerations

In formulating our audit plan, we identified areas of further focus for our work in other wider scope areas:

Financial Management

- Whether the College achieves its 2024/25 financial targets.
- Whether the College can demonstrate the effectiveness of its budgetary control system in communicating accurate and timely financial performance.

Vision, leadership and governance

- The progress made by the College in implementing and delivering the revised Strategic Ambition 2025 and Mission 2030
- Whether the College can demonstrate that the governance arrangements in place are appropriate and operating effectively.
- The transparency of decision-making, financial reporting and performance data.

Use of resources to improve outcomes

- The robustness of the College's performance management framework and the appropriateness of key performance indicators in supporting effective scrutiny and decision making.
- Whether the College can evidence a clear link between prioritised spending and improvement against outcomes.

Duty of Best Value

Ministerial Guidance to Accountable Officers for public bodies and the Scottish Public Finance Manual (SPFM) explain that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. We will be carrying out a high-level review to confirm that such arrangements are in place within the College.

Audit team and timetable

Audit Team

Our audit team will be as follows:

Role	Name	Email
Engagement Lead	Andy Reid	Andy.Reid@azets.co.uk
Engagement Manager	Amy Hughes	Amy.Hughes@azets.co.uk
Auditor in Charge	Charlotte Barber	Charlotte.Barber@azets.co.uk

Timetable

Please find below confirmation of our proposed timetable for the audit as previously discussed with management:

Audit work/ output	Date
Planning and risk assessment	31 March 2025
Reporting of plan to Audit Committee	29 May 2025
Receipt of draft accounts and commencement audit fieldwork	September/October 2025
Audit Committee to consider accounts and audit report	24 November 2025
Board meeting to approve accounts for signing	8 December 2025
Target date for submission of signed accounts to Scottish Funding Council	31 December 2025

Our Requirements

For us to be able to complete our work in line with the agreed fee and timetable, we require the following:

- Draft financial statements of a good quality by the deadlines you have agreed with us. These should be complete including all notes, the Performance Report, Accountability Report and the Governance Statement.
- The provision of good quality working papers at the same time as the draft financial statements. These will be discussed in advance to ensure clarity over our expectations;
- The provision of agreed data reports at the start of the audit, fully reconciled to the values in the accounts, to facilitate our selection of samples for testing;
- Ensuring staff are available and on site (as agreed) during the period of the audit;
- Prompt and sufficient responses to audit queries to minimise delays.

The audit process is underpinned by effective project management to co-ordinate and apply our resources efficiently to meet your deadlines. It is essential that the audit team and the College's finance team work closely together to achieve the above timetable.

Audit Fee

The quality of audit work is an essential requirement in successfully delivering a fully ISA and Code of Audit Practice compliant audit. Audit Scotland sets an expected audit fee that assumes the body has sound governance arrangements in place, has been operating effectively throughout the year, prepares comprehensive and accurate unaudited accounts and meets the agreed timetable for audit.

The expected fee is reviewed by Audit Scotland each year, based on Audit Scotland's overall budget proposals. The budget proposal and fee levels (for the 2024/25 audits) have been developed in the context of a challenging economic financial environment and the challenges facing public services.

The 2024/25 expected audit fee is based on applying a 1.9% increase to the 2023/24 expected audit fee. This increase is applied on a sector basis and reflects the conditions of the public sector market.

As auditors we negotiate the fee with the College during the planning process. The auditor remuneration element of the audit fee may be varied to reflect the circumstances and local risks within the body.

For 2024/25, we propose setting the audit fee above the expected fee level. We propose setting the 2024/25 audit fee above the expected fee to allow for work on the College's new accounting system migration.

The breakdown of the fee for 2024/25 is shown in the table below.

Fee element	2024/25	2023/24
Auditor remuneration (expected fee level)	44,550	42,750
Audit remuneration (above expected fee level for risk areas noted above)	3,800	-
Pooled costs	(5,620)	(4,560)
Sectoral cap adjustment	(10,450)	(10,250)
Total fee	32,280	27,940

It is our policy to bill for overruns or scope extensions e.g., where we have incurred delays, deliverables have been late or of poor quality, where key personnel have not been available, or we have been asked to do extra work.

Independence and objectivity

Auditor Independence

We are required to communicate on a timely basis all facts and matters that may have a bearing on our independence.

We confirm that we comply with FRC's Ethical Standard. In our professional judgement, the audit process is independent and our objectivity has not been compromised in any way. In particular there are and have been no relationships between Azets and the College, its Board members and senior management that may reasonably be thought to bear on our objectivity and independence.

In particular, FRC's Ethical Standard stipulates that where an auditor undertakes non audit work, appropriate safeguards must be applied to reduce or eliminate any threats to independence. We have detailed in the table below the non-audit services provided to the College, the threats to our independence and the safeguards we have put in place to mitigate those threats.

Non-audit service	Fee	Type of threat	Safeguard
VAT and PSA advisory services	£6,080	Self-review Management decisions	VAT and PSA advisory services are provided by a separate team from the audit team. No management decisions are taken as part of our VAT and PSA advisory work. The VAT and PSA fee is not set on a contingency basis as is insignificant in relation to the audit fee.

Appendices

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Appendix 1: Materiality

Whilst our audit procedures are designed to identify misstatements which are material to our audit opinion, we also report to those charged with governance and management any uncorrected misstatements of lower value errors to the extent that our audit identifies these.

Under ISA (UK) 260 we are obliged to report uncorrected omissions or misstatements other than those which are 'clearly trivial' to those charged with governance. ISA (UK) 260 defines 'clearly trivial' as matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.

An omission or misstatement is regarded as material if it would reasonably influence the users of the financial statements. The assessment of what is material is a matter of professional judgement and is affected by our assessment of the risk profile of the College and the needs of the users.

When planning, we make judgements about the size of misstatements which we consider to be material, and which provide a basis for determining the nature and extent of our audit procedures. Materiality is revised as our audit progresses, should we become aware of any information that would have caused us to determine a different amount had we known about it during our planning.

Our assessment, at the planning stage, of materiality for the year ended 31 July 2025 was calculated as follows.

	£
Overall materiality for the financial statements	318,000
Performance materiality (75% of materiality)	238,500
Trivial threshold (5% of materiality)	15,900
Materiality	<p>Our initial assessment is based on approximately 2% of the College's gross expenditure as disclosed in the 2023/24 audited annual accounts. We consider this benchmark to be the principal consideration for the users of the financial statements when assessing financial performance of the College.</p> <p>The financial statements are considered to be materially misstated where total errors exceed this value.</p>
Performance materiality	<p>75% of materiality</p> <p>Performance materiality is the working level of materiality used throughout the audit. We use performance materiality to</p>

	<p>determine the nature, timing and extent of audit procedures carried out. We perform audit procedures on all transactions, or groups of transactions, and balances that exceed our performance materiality. This means that we perform a greater level of testing on the areas deemed to be at significant risk of material misstatement.</p> <p>Performance materiality is set at a value less than overall materiality for the financial statements as a whole to reduce to an appropriately low level the probability that the aggregate of the uncorrected and undetected misstatements exceed overall materiality.</p>
Trivial misstatements	<p>5% of overall materiality</p> <p>Trivial misstatements are matters that are clearly inconsequential, whether taken individually or in aggregate and whether judged by any quantitative or qualitative criteria.</p> <p>Individual errors above this threshold are communicated to those charged with governance.</p>

The Remuneration & Staff Report and Related Parties disclosures are material by nature.

In performing our audit, we will consider any errors which cause result in a movement between the relevant bandings on the disclosure table to be material.

For Related Party transactions, in line with the standards we will consider the significance of the transaction with regard to both the College and the Counter party, the smaller of which will drive materiality considerations on a transaction by transaction basis.

Appendix 2: Responsibilities of the Auditor and the College

The Auditor General and Audit Scotland

The Auditor General for Scotland is a Crown appointment and independent of the Scottish Government and Parliament. The Auditor General is responsible for appointing independent auditors to audit the accounts of the Scottish Government and most Scottish public bodies, including Colleges, and reporting on their financial health and performance.

Audit Scotland is an independent statutory body that co-ordinates and supports the delivery of high-quality public sector audit in Scotland. Audit Scotland oversees the appointment and performance of auditors, provides technical support, delivers performance audit and Best Value work programmes and undertakes financial audits of public bodies.

Auditor responsibilities

Code of Audit Practice

The Code of Audit Practice (the [2021 Code](#)) describes the high-level, principles-based purpose and scope of public audit in Scotland.

The Code of Audit Practice outlines the responsibilities of external auditors appointed by the Auditor General and it is a condition of our appointment that we follow it.

Our responsibilities

Auditor responsibilities are derived from the Code, statute, International Standards on Auditing (UK) and the Ethical Standard for auditors, other professional requirements and best practice, and guidance from Audit Scotland.

We are responsible for the audit of the accounts and the wider-scope responsibilities explained below. We act independently in carrying out our role and in exercising professional judgement. We report to the College and others, including Audit Scotland, on the results of our audit work.

Weaknesses or risks, including fraud and other irregularities, identified by auditors, are only those which come to our attention during our normal audit work in accordance with the Code and may not be all that exist.

Wider scope audit work

Reflecting the fact that public money is involved, public audit is planned and undertaken from a wider perspective than in the private sector.

The wider scope audit specified by the Code broadens the audit of the accounts to include additional aspects or risks in areas of financial management; financial sustainability; vision, leadership and governance; and use of resources to improve outcomes.

Financial management



Financial management means having sound budgetary processes. Audited bodies require to understand the financial environment and whether their internal controls are operating effectively.

Auditor considerations

Auditors consider whether the body has effective arrangements to secure sound financial management. This includes the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities.

Financial sustainability



Financial sustainability means being able to meet the needs of the present without compromising the ability of future generations to meet their own needs.

Auditor considerations

Auditors consider the extent to which audited bodies show regard to financial sustainability. They look ahead to the medium term (two to five years) and longer term (over five years) to consider whether the body is planning effectively so it can continue to deliver services.

Vision, leadership and governance



Audited bodies must have a clear vision and strategy and set priorities for improvement within this vision and strategy. They work together with partners and communities to improve outcomes and foster a culture of innovation.

Auditor considerations

Auditors consider the clarity of plans to implement the vision, strategy and priorities adopted by the leaders of the audited body. Auditors also consider the effectiveness of governance arrangements for delivery, including openness and transparency of decision-making; robustness of scrutiny and shared working arrangements; and reporting of decisions and outcomes, and financial and performance information.

Use of resources to improve outcomes



Audited bodies need to make best use of their resources to meet stated outcomes and improvement objectives, through effective planning and working with strategic partners and communities. This includes demonstrating economy, efficiency and effectiveness through the use of financial and other resources, and reporting performance against outcomes.

Auditor considerations

Auditors consider the clarity of arrangements in place to ensure that resources are deployed to improve strategic outcomes, meet the needs of service users taking account of inequalities, and deliver continuous improvement in priority services.

Audit quality

The Auditor General and the Accounts Commission require assurance on the quality of public audit in Scotland through comprehensive audit quality arrangements that apply to all audit work and providers. These arrangements recognise the importance of audit quality to the Auditor General and the Accounts Commission and provide regular reporting on audit quality and performance.

Audit Scotland maintains and delivers an [Audit Quality Framework](#)

The most recent audit quality report can be found at [Quality of public audit in Scotland: Annual report 2023/24 | Audit Scotland](#)

College responsibilities

The College has primary responsibility for ensuring the proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include the following:

Area	College responsibilities
Corporate governance	<p>The College is responsible for establishing arrangements to ensure the proper conduct of its affairs including the legality of activities and transactions, and for monitoring the adequacy and effectiveness of these arrangements. Those charged with governance should be involved in monitoring these arrangements.</p>
Financial statements and related reports	<p>The College has responsibility for:</p> <ul style="list-style-type: none"> • preparing financial statements which give a true and fair view of the financial position and its expenditure and income, in accordance with the applicable financial reporting framework and relevant legislation; • maintaining accounting records and working papers that have been prepared to an acceptable professional standard and support the balances and transactions in its financial statements and related disclosures; • ensuring the regularity of transactions, by putting in place systems of internal control to ensure that they are in accordance with the appropriate authority; and • preparing and publishing, along with the financial statements, an annual governance statement, management commentary (or equivalent) and a remuneration report in accordance with prescribed requirements.
	<p>Management is responsible, with the oversight of those charged with governance, for communicating relevant information to users about the entity and its financial performance, including providing adequate disclosures in accordance with the applicable financial reporting framework. The relevant information should be communicated clearly and concisely.</p>
	<p>The College is responsible for developing and implementing effective systems of internal control as well as financial, operational</p>

Area	College responsibilities
	<p>and compliance controls. These systems should support the achievement of its objectives and safeguard and secure value for money from the public funds at its disposal. The College is also responsible for establishing effective and appropriate internal audit and risk-management functions.</p>
Standards of conduct for prevention and detection of fraud and error	<p>The College is responsible for establishing arrangements to prevent and detect fraud, error and irregularities, bribery and corruption and also to ensure that its affairs are managed in accordance with proper standards of conduct by putting proper arrangements in place.</p>
Financial position	<p>The College is responsible for putting in place proper arrangements to ensure the financial position is soundly based having regard to:</p> <ul style="list-style-type: none"> • Such financial monitoring and reporting arrangements as may be specified; • Compliance with statutory financial requirements and achievement of financial targets; • Balances and reserves, including strategies about levels and their future use; • Plans to deal with uncertainty in the medium and long term; and • The impact of planned future policies and foreseeable developments on the financial position.
Best value	<p>The Scottish Public Finance Manual sets out that accountable officers appointed by the Principal Accountable Officer for the Scottish Administration have a specific responsibility to ensure that arrangements have been made to secure Best Value. Accountable Officers are required to ensure accountability and transparency through effective performance reporting for both internal and external stakeholders.</p>

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Board of Management

Agenda Item	8
Paper Number	BOM0625-8.1

Date of Meeting	13 June 2025	
Location	Stranraer Campus	
Title of Paper	Terms of Reference and Business Schedules	
Presented by	Lorraine Grierson	
Recommendation	Approval	
Freedom of Information Disclosure Assessment		
FOI flag:	<input type="checkbox"/> Disclosable <input checked="" type="checkbox"/> Non-disclosable	
Reason/s for choice:	Can be disclosed once approved by the BoM in June	
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: 6 minutes

1. Recommendation

- 1.1. The Board of Management are asked to approve the terms of reference.

2. Executive Summary

2.1. As stated in the Board of Managements' Standing Orders (3.87), it is a requirement that each Committee reviews its Terms of Reference at least annually, and any changes submitted to the Board for final approval.

3. Context

3.1 The Terms of Reference and Business Schedules have been reviewed by the Governance Professional and Executive members to ensure they reflect the current business requirements of the Committee.

3.2 Terms of Reference are attached for Finance and General Purposes Committee, HR-Sub Committee, Remuneration Committee and Board Development Committee. Any proposed changes are highlighted in yellow.

3.3 Further amendments are required for Learning and Teaching and Audit Committee's Terms of Reference and these will be submitted to the Board in due course.

4. Strategic Implications

4.1 Failure to review and update terms of reference can impact on the College achieving Mission 2030 and meeting local and national priorities.

5. Risk

Risk	Mitigations
Choose a risk	Risk to achieving Mission 2030

6. Implications

Financial	YES	Failure to adhere to SFC condition of grant would impact on funding.
Legal	YES	The Board must adhere to the Code of Good Governance and conditions of grant which are encapsulated within the terms of reference.
Learning and Teaching	YES	It is essential that the terms of reference are annually reviewed to ensure all relevant business and legislative requirements are covered within the remit.
Equalities	NO	

Lorraine Grierson

Governance Professional
2 June 2025

Terms of Reference	Finance & General Purposes Committee
Date Approved by Committee	May 2025
Date Approved by Board	June 2025
Date of Next Review	May 2026
Chair	George Clark

Membership

- 1.1. Minimum of 4 non-executive board members (one of whom shall be appointed as Committee Chair).
- 1.2. Chair of the Finance & General Purposes Committee (F&GP) is precluded from serving on the Audit Committee.
- 1.3. The Principal
- 1.4. 1-2 Staff Members
- 1.5. It is desirable that at least one member should have a background in finance, accounting/audit and HR.
- 1.6. In attendance:
 - 1.6.1 Executive Director of Finance
 - 1.6.2 Depute Principal of Learning Skills & Student Experience
 - 1.6.3 Vice Principal of People & Transformation
 - 1.6.4 Governance Professional

2 Quorum

- 2.1 No less than one half of the members entitled to vote. (quorum 50% or higher of membership, with the majority for decision-making to be non-executives).

3 Reporting

- 3.1 The F&GP shall make its recommendations to the Board of Management as appropriate.
- 3.2 The F&GP shall observe the Standing Orders in all its business.
- 3.3 Minutes of the meetings should be circulated to the Board for information.

4 Responsibilities

4.1 Financial Management

- 4.1.1 Consider the annual budget and recommend approval to the full Board.

- 4.1.2 Monitor actual performance against budget and provide an update to the Board on financial sustainability.
- 4.1.3 Consider capital expenditure, investments and borrowing in accordance with Scottish Funding Council (SFC) guidance and recommend approval to the full board.
- 4.1.4 Consider the Financial Forecast Return (FFR) to SFC and recommend approval to the full Board.
- 4.1.5 Consider the annual statutory accounts and recommend approval to the Audit Committee.
- 4.1.6 Oversee systems of financial control and delegated authority.
- 4.1.7 Carry out the Board of Management's constitutional delegation in financial matters.
- 4.1.8 Ensure compliance with the Financial Memorandum and Financial Regulations.
- 4.1.9 Consider and make recommendations for **the Growth and Financial Sustainability Strategy Mission 2030 Pillar 4 – Future Growth-Our Partners** and monitor performance against KPIs at least once a year before presentation to the Board.
- 4.1.10 Monitor the strategic risks relevant to the Committee and suggest recommendations as required.

4.2 Estates and Infrastructure

- 4.2.1 Consider and make recommendations for the **Systems and Infrastructure Strategy** and monitor performance against KPIs at least once a year before presentation to the Board.
- 4.2.2 Review the estates strategy, to ensure infrastructure is fit for purpose and sustainable.
- 4.2.3 Make recommendations to the Board on matters relating to the development and management of its property and facilities.
- 4.2.4 Consider and make recommendations for the annual report on estates, sustainability and health and safety aspects of the College's operations where these relate to estates and facilities.
- 4.2.5 Monitor and review cyber resilience and information security capabilities to ensure IT infrastructure and information is protected and strengthened to ensure compliance with legislative requirements, and to ensure digital provision is fit for purpose and sustainable.
- 4.2.6 Monitor and review Data Protection and privacy processes, and staff training to ensure compliance with legislative requirements.

4.3 Commercial and Marketing

4.3.1 Consider and make recommendations for Business Development and Marketing and monitor performance against KPIs quarterly before presentation to the Board.

4.4 Human Resources, Organisational Development and Transformation (*The People and Transformation element will be heard at the HR Sub Committee and reported back to FGP*)

4.4.1 Ensure the College is operating within all legal requirements relating to employment law and other legislation affecting employment.

4.4.2 Monitor performance against KPIs relating to the **People and Culture Strategy** (Mission 2030 Pillar 2 – Our Future Workforce and enhancement of our Fair Work agenda).

4.4.3 Ensure appropriate arrangements are in place for effective dialogue with trade unions.

4.4.4 Ensure appropriate policies are in place for staff related matters e.g. appointments, promotion, disciplinary and grievance, staff development, PDR, and succession planning.

4.4.5 Receive reports on staff development to monitor performance reviews, competencies, training requirements, and future talent development.

4.4.6 Receive updates as required, on employee assistance programmes and benefits in line with market comparisons.

4.4.7 Review Equality and Diversity updates and the Annual Report, monitoring the College's progress in the implementation.

4.5 Other

Undertake a self-evaluation exercise and review of the terms of reference annually to ensure that the Committee complies with best practice in relation to governance. Any amendments to the terms of reference shall be submitted to the Board of Management for consideration and final approval.

4.6 Meetings

The F&GP will normally meet at least four times per year.

4.7 FGP Schedule of Business

Standing Items:

- Maintain minutes and report to board
- Review F&GP Action Log
- Review Risk Register and mitigating actions
- Financial Update (Management Accounts)
- HR verbal update – progress against KPIs
- Information Governance update (Data Prot/Cyber Security/Digital) – progress against KPIs
- Estates And Sustainability update – progress against KPIs
- Commercial Development and Marketing Update

Meeting 1 (Aug-Oct) Q1	Meeting 2 (Nov-Jan) Q2	Meeting 3 (Feb-April) Q3	Meeting 4 (May-July) Q4
<ul style="list-style-type: none"> • Bad debts >£1000/ Scheme of delegation (when required) • Review Year End Return • SFC Investment Plan (IIP) 	<ul style="list-style-type: none"> • Approve Statutory Accounts to recommend to the Audit Committee. • Estates / Health and Safety Annual Report / include Carbon Management Data. 	<ul style="list-style-type: none"> • Approve Mid-year FFR (current year progress) and scenarios for 25-26 • Review Draft Budget for next AY • Estates and Digital 5 year Plan (Condition Survey Report) 	<ul style="list-style-type: none"> • Approve budget submission and FFR (5 yr budget forecast) • Committee Self-evaluation and review of Terms of Reference/ Business Schedule • Review ICT Security and ICT Acceptable Use Policies every 3 yrs if required.

Terms of Reference	Human Resources Sub Committee (Finance & General Purposes Committee)
Date Approved by Committee	May 2025
Date Approved by Board	June 2025
Date of Next Review	May 2026
Chair	Claire McLean

1. Membership

- 1.1 Minimum of 4 board members, 3 of which will be non-executive board members (one of whom shall be appointed as Committee Chair)
- 1.2 Minimum of 1 staff member
- 1.3 It is desirable that at least one member should have a background in Human Resources.
- 1.4 In attendance:
 - Vice Principal of People & Transformation
 - Secretary to the Board

2 Quorum

- 2.2 No less than one half of the members entitled to vote. (quorum 50% or higher of membership, with the majority for decision-making to be non-executives).

3 Reporting

- 3.1 The HR Sub-Committee shall make its recommendations to the Finance and General Purposes Committee as appropriate.
- 3.2 The HR Sub-Committee shall observe the Standing Orders in all its business.
- 3.3 Minutes of the meetings should be circulated to the Board for information.

4 Responsibilities

- 4.1 Human Resources, Organisational Development and Transformation
 - 4.1.1 The following will be discussed in detail with key insights and recommendations being made to the Finance and General-Purpose Committee and thereafter, the Board of Management:
 - 4.1.2 Ensure the College is operating within all legal requirements relating to employment law and other legislation affecting employment.
 - 4.1.3 Monitor the HR enhancement plan and associated impact.

4.1.4 Monitor performance against KPIs relating to **Mission 2030 Pillar 2 – Our Future Workforce and enhancement of our Fair Work agenda.**

4.1.5 Ensure appropriate arrangements are in place for effective dialogue with trade unions.

4.1.6 Ensure appropriate policies are in place for staff related matters e.g. appointments, promotion, disciplinary and grievance, staff development, PDR, and succession planning.

4.1.7 Receive reports on staff development to monitor performance reviews, competencies, training requirements, and future talent development.

4.1.8 Receive updates as required, on employee assistance programmes and benefits in line with market comparisons.

Review Equality and Diversity updates and the Annual Report, monitoring the College's progress in the implementation.

4.2 Other

Undertake a self-evaluation exercise and review of the terms of reference annually to ensure that the Sub-Committee complies with best practice in relation to governance. Any amendments to the terms of reference shall be submitted to the Board of Management for consideration and final approval.

4.3 Meetings

4.3.1 The HR Sub Committee will normally meet at least four times per year prior to Finance and General-Purpose Committee.

4.4 HR-Sub Committee - Schedule of Business

4.4.1 Standing Items:

- Maintain minutes and report to the Board
- Review HR Sub-Committee Action Log
- HR update – progress against Mission 2030 KPIs and Fair Work Agenda
- Equality & Diversity update

Meeting 1 (Aug-Oct) Q1	Meeting 2 (Nov-Jan) Q2	Meeting 3 (Feb-April) Q3	Meeting 4 (May-July) Q4
<ul style="list-style-type: none"> • Review Mission 2030 when required • Staff Development and Succession Planning • HR Enhancement Plan 	<ul style="list-style-type: none"> • Review Related Policies as required • Employee assisted Programmes Update • HR Enhancement Plan Update 	<ul style="list-style-type: none"> • Equalities & Diversity Annual Report. Statutory Report every 2 years – due in 2027. • HR Enhancement Plan Update 	<ul style="list-style-type: none"> • Committee Self-evaluation • Review of Terms of Reference/ Business Schedule • HR Enhancement Plan Update

*Legislative amendments to be submitted as required.

Terms of Reference	Remuneration Committee
Date Approved by Committee	June 2025
Date Approved by Board	June 2025
Date of Next Review	June 2026
Chair	Sue Irving

1. Membership

1.1 The Remuneration Committee (RC) will have a minimum of 4 members of the Board to include:

- i. Chair of Board of Management
- ii. Vice Chair of Board of Management
- iii. Chair of Finance & General Purpose Committee
- iv. Chair of Learning & Teaching Committee

1.2 The Chair of the Board of Management is precluded from being the Chair of the Remuneration Committee.

1.3 In attendance:

- 1.3.1.1 Governance Professional
- 1.3.1.2 the Principal may be invited to attend all or part of a meeting with prior agreement from the Chair of the Committee and there are items of relevance on the agenda.
- 1.3.1.3 The Director of Human Resources may be invited to attend all or part of the meeting with prior agreement from the Chair of the Committee and there are items of relevance on the agenda.

2 Quorum

2.1 No less than one half of the members entitled to vote. (quorum 50% or higher of membership, with the majority for decision-making to be non-executives).

3 Reporting

3.1 The RC shall make its recommendations to the Board of Management as appropriate.

3.2 The RC shall observe the Standing Orders in all its business.

3.3 Minutes of the meetings should be circulated to the Board for information.

4 Responsibilities

- 4.1 Determine, review and approve the salaries, terms and conditions and, where appropriate severance payment of the Principal, Executive Leadership Team (ELT). Determine the pay and performance of Directors and the Governance Professional to the Board on an annual basis in line with the Code of Good Governance for Scotland's Colleges.
- 4.2 **Approve any ELT structure changes** for ratification by the Board.
- 4.3 Ensure a fair and justifiable level of remuneration through transparency and accountability, based on national benchmarking of pay and conditions.
- 4.4 Review the Voluntary Severance Payment Policy. To ensure robust scrutiny of proposed severance schemes and settlement agreements, in line with Scottish Funding Council (SFC) guidelines and thresholds, before recommending to the Board.
- 4.5 Determine the process for setting and agreeing the performance of the Principal and ELT to ensure highest level performance in line with strategic plans.
- 4.6 Receive annual reports from the Regional Chair on the Principal's performance against strategic objectives and key performance indicators set annually and approve in readiness for the new academic year.
- 4.7 Receive annual reports from the Principal on the performance of ELT against agreed objectives and key performance indicators set annually and approve in readiness for the new academic year.
- 4.8 A performance update should also be provided at least bi-annually in respect of ELT/SLT Team against agreed objectives to aid in pay progression deliberations.
- 4.9 Ensure efficient and effective use of public funds reflecting the performance of the organisation and the requirement for its ongoing financial sustainability.
- 4.10 Undertake a self-evaluation exercise and review of the terms of reference annually to ensure that the Committee complies with best practice in relation to governance. Any amendments to the terms of reference shall be submitted to the Board of Management for consideration and final approval.

5 Meetings

- 5.1 The RC will meet as required, normally at least twice per year.

6 Schedule of Business

Standing Items:

- Maintain minutes and report to board
- Review RC Action Log
- Review Risk Register and mitigating Actions

Meeting 1 (Aug-Jan) Q1-2	Meeting 2 (Jan-July) Q3-4
<ul style="list-style-type: none"> • Scheme of Delegation every 3 yrs • Consider current public sector pay policy and national bargaining outcomes to sector. • Review and approve Chair's recommendation on individual pay review and salary progression for Principal against performance towards objectives. • Review and approve Principal's recommendations on individual pay review and salary progression against performance towards objectives for ELT. 	<ul style="list-style-type: none"> • Review and approve Principal and ELTs objectives. <i>(Obj/Progress to be included in board paper along with setting new objectives for upcoming year.)</i> • Review Pay Policy to set percentages for performance for the coming year. • Review Exec/Senior Leaders performance • Committee self evaluation and review of Terms of Reference/Business Schedule

As and when necessary:

- Review the Voluntary Severance Payment Policy.
- Provide robust scrutiny of proposed severance schemes and settlement agreements, in line with Scottish Funding Council guidelines and thresholds, before recommending approval to the Board.
- Determine the process for setting and agreeing the performance of the Principal and ELT to ensure highest level performance in line with strategic plans.
- Approve any ELT structure changes.

Terms of Reference	Board Development Committee
Date Approved by Committee	May 2025
Date Approved by Board	June 2024
Date of Next Review	May 2026
Chair	Caroline Stuart

1. Membership

1.1 The Chair of each Committee

1.1.1 The Chair of the Board of Management will be appointed as the Chair of the Board Development Committee (BDC).

1.1.2 One Staff Member and one Student Member.¹

1.2 The Chair of the Board of Management shall be considered as a Non-Executive Member.

1.3 In attendance:

1.3.1 Governance Professional

2 Quorum

2.1 No less than one half of the members entitled to vote (quorum 50% or higher of membership, with the majority for decision-making to be non-executives).

3 Reporting

3.1 The BDC shall make its recommendations to the Board of Management as appropriate.

3.2 The BDC shall observe the Standing Orders in all its business.

3.3 Minutes of the meetings should be circulated to the Board for information.

4 Responsibilities

4.1 The Committee shall advise the Board of Management in matters relating to membership, appointments², development and evaluation as follows, in accordance with the Code of Good Governance for Scotland's Colleges, Ministerial Guidance on College Sector Board Appointments, Code of Conduct, Scottish Government guidance on Diversity Succession Planning, and other guidance that may apply.

¹ Inclusion of staff and student members is on the basis of making decisions on a diverse, inclusive and representative basis. The Ministerial Guidance stipulates that staff and students should have an "opportunity to contribute".

² Note that any members who are personally affected by an appointment or extension process may not participate in decision-making in relation to that process. Where several members are affected, the Committee may choose to recommend to the Board establishment of a short-life special purpose committee or panel.

- 4.1.1 Oversee the process and advise the Board in relation to the recruitment of the Principal and Governance Professional, and recruitment, appointment, and extension of appointments of Non-Executive Board Members.
- 4.1.2 Oversee and advise the Board in relation to arrangements for the election and nomination of Staff and Student Members.
- 4.1.3 Review Board membership and advise the Board as required, in relation to gender and diversity; the balance of skills, knowledge and experience; tenure; succession planning; and co-option.
- 4.1.4 Oversee arrangements for Board Members' induction, training and development.
- 4.1.5 Review and recommend a draft Development Plan annually to the Board for approval.
- 4.1.6 Monitor progress against the Development plan and report to the Board at the end of the planning period and as required over the course of the year.
- 4.1.7 Oversee arrangements and advise the Board in relation to annual evaluation processes, ensuring procedures are in place for individual Board Member evaluation, Committee self-evaluation, evaluation of the Chair by the Senior Independent Member, and full-Board performance evaluation.
- 4.1.8 Ensure an externally facilitated review of the Board's performance is conducted at least every three to five years.
- 4.1.9 Undertake a self-evaluation exercise and review of the terms of reference annually to ensure that the Committee complies with best practice in relation to governance. Any amendments to the terms of reference shall be submitted to the Board of Management for consideration and final approval.

5 Meetings

- 5.1 The BDC will meet as required but no less than once per year.³

³ This is as per the previous terms, however, given the range of committee responsibility the committee may wish to meet regularly in alignment with the annual cycle of board meetings to allow for reporting and recommendations.

5.2 Schedule of Business

Standing Items:

- Maintain minutes and report to board
- Review BDC Action Log
- Review Risk Register and mitigating actions

Meeting 1 (Jun-Aug)

- Review Board membership (inc. Succession planning for key roles, induction)
- Review Board Development Plan
- Annual evaluation arrangements and review of Terms of Reference/Business Schedule
- Annual Board Development Report (inc. Membership, Quorum, Significant pieces of work undertaken)

Board of Management

Agenda Item	13
Paper Number	BOM0625-13.1

Date of Meeting	13 June 2025	
Location	Stranraer Campus	
Title of Paper	Chair's Report	
Presented by	Caroline Stuart	
Recommendation	Discussion	
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

Time Read: 3 minutes

1. Recommendation

- 1.1. The Board of Management Committee are asked to discuss the contents of this paper and approve changes to committee membership and appointment of Senior Independent Member.

1. Executive Summary

1.1 The purpose of this report is to update the Board on the activities of the Chair during the period since the last Board meeting on 9 December 2024. This report covers activity during the period April - June 2025. The Board are invited to note the contents and discuss any matters arising.

2. Activities April to June 2025

2.1 Engagements

- James Miller UWS
- Colleges Scotland Chairs Meeting
- Colleges Scotland Chairs and Principals meeting
- Colleges Scotland Chairs meeting – meeting the temp chairs and CEO SFC
- Colleges Scotland Board meeting
- Colleges Scotland – Development Day
- Douglas Dickson
- Russell Findlay MP
- Janie McCusker
- Board 1:1s
- Allison Forest
- Jim McDonald's Retirement Dinner Strathclyde University
- Joanna Campbell
- Colleges Scotland Board meeting
- Will Dowson dinner
- Principal's dinner

3 Board 1:1s

3.1 Thank you to everyone who took time to have a 1:1 with me. As always feedback is vital to how we function and so that improvements can be made. I think there was a clear desire to have some 'crisis leadership' training from the majority of you – we will look at what's available in this area with a view to including a session on it either before a board meeting or at the strategy day 2026.

3.2 Other areas identified below, will be added to the Board Development Plan for 25-26:

- Knowledge of external environment
- AI training from BEST for board members
- Finance for Non-Finance managers
- Crisis leadership training
- Board member expertise to assist Executive develop strategic partnerships/contacts/projects

- Continue to develop confidence of new members and create space to build effective relationships between board members
- Take up opportunities to attend more college events

4 Colleges Scotland

4.1 Colleges Scotland has now appointed a new CEO – Gavin Donoghue. He has been the CEO of Colleges Employers Scotland to date and will now assume full responsibility for the whole organisation.

5 Committee and Board Membership

5.1 Sue Irving's role as Vice Chair has been extended to March 2029.

5.2 Honor Gibson will continue as Student Association President for academic year 25-26 and Karen McIntosh will be appointed to the board as Vice President.

5.3 Claire Mclean has resigned from the Board to take up a new position as Chair of a Cancer Charity.

5.4 After discussions at the Board Development Committee the following changes to Committee membership are proposed as per Appendix 1:

- George Clark will join Remuneration and Board Development Committees
- Sharon Hodgson will hand over Chair of Learning and Teaching Committee to Alastair Irons and she will join Finance and General Purposes Committee
- Alastair Irons will become Chair of Learning and Teaching Committee and join Board Development Committee and Remuneration Committee.

5.5 HR Sub Committee

5.5.1 The HR Sub Committee will be removed, and the HR remit will return to FGP. This is due to there being a consistent lack of quorum for the committee to conduct business. FGP Committee will therefore begin at 3.30 pm to accommodate the additional papers and to ensure HR has time to be discussed.

5.6 Senior Independent Member

5.6.1 The Senior Independent Member is appointed by the Board as a whole. The role of the SIM is set out in the Code of Good Governance and is therefore a condition of grant. This role became vacant due to the end of term of office of W Dowson in March. The Standing Orders state at 3.19, that the role should be filled by the first Board meeting following expiry of their term.

5.6.2 The recruitment process for SIM has been conducted with one nomination submitted by Sharon Hodgson who will now take her place as Board SIM.

5.7 Board Recruitment

5.7.1 Currently there are 16 members on the Board (maximum of 20), 9 of which are non-executive members. We have a vacancy for a trade union member, therefore there is the potential to recruit a further 3 non-executive members. After discussion at the Board

Development Committee, it has been agreed that we will commence a recruitment process early September with the view to attracting the following skills and knowledge: HR, business and finance.

5.8 Board Development Plan 24-25

5.8.1 The Board Development Plan for 24-25 is attached at Appendix 2. All actions are complete or ongoing and actions arising from 1:1s will be populated for the Development Plan for 25-26.

6 Risk

Risk	Mitigations
	➤ None attached to the paper

7 Implications

Financial	NO	
Legal	NO	
Learning and Teaching	NO	
Equalities	NO	

Caroline Stuart

Chair of the Board of Management

6 June 2025

Appendix 1

BOARD OF MANAGEMENT	AUDIT	FINANCE & GENERAL PURPOSE	LEARNING AND TEACHING	REMUNERATION	BOARD DEVELOPMENT	GRIEVANCE / APPEALS
Membership	Membership	Membership	Membership	Membership	Membership	Membership
Caroline Stuart (Chair)	Jamie Ross (Chair)	George Clark (Chair)	Sharon Hodgson Alastair Irons (Chair)	Sue Irving (Chair)	Caroline Stuart (Chair)	Caroline Stuart (Chair)
Douglas Dickson (Interim Principal)	Gillian Brydson	Douglas Dickson	Ann Hill	Caroline Stuart	Sue Irvine	Ann Hill
Ann Hill	Ann Hill	Caroline Stuart	Gillian Brydson	Ann Hill	Susan McLellan	Jamie Ross
Sue Irving	Sue Irving	Kate Glendye	Susan McLellan	Jamie Ross	Jamie Ross	
Gillian Brydson	Kirsty Duncan	Inga McVicar	Honor Gibson, SA	Sharon Hodgson	Honor Gibson	
Sharon Hodgson	Alastair Irons	Sharon Hodgson	Karen McIntosh, SA	George Clark	George Clark	
Jamie Ross			Pete Woods TU		Alastair Irons	
George Clark			Inga McVicar			
Alastair Irons			Kirsty Duncan			
Inga McVicar			Caroline Stuart			
Kirsty Duncan						
Susan McLellan (Staff Member)						
Kate Glendye (Staff Member)						
Honor Gibson (Student Member)						
Karen McIntosh (Student Member)						

BOARD OF MANAGEMENT	AUDIT	FINANCE & GENERAL PURPOSE	LEARNING AND TEACHING	REMUNERATION	BOARD DEVELOPMENT	GRIEVANCE / APPEALS
Pete Woods (TU Academic) Vacancy (Support TU Member) Vacancy – non exec x 3						

Appendix 2

Board Aims	Developments and Actions	Timescale	Lead	Update
1. Leadership and Strategy				
1.1 Strategy – keep strategy under review as events change. KPIs should align with strategic aims and have a clear link between Board and Committee activity and the strategic plan.	<ul style="list-style-type: none"> • Mission 2030 review. • Board will continue to monitor KPIs and strategic developments. 	Strategy Day May 25	Principal / Chair/ ELT	KPIs and strategic developments update at each board meeting.
2. Student Experience				
2.1 Encourage reporting from student members to capture the student voice	<ul style="list-style-type: none"> • Support Student Members • Student Members Induction 	Complete	LG/SMc	SA Members induction Oct 24. Susan McLellan has agreed to mentor student members to support them in their role.
3. Accountability				
3.1 Continue to Monitor financial sustainability.	<ul style="list-style-type: none"> • Financial sustainability to be continuously monitored 	Review at each FGP/Board	Chair/ Principal	Continuously monitored at FGP/BoM
4. Board Effectiveness				
4.1 EER	<ul style="list-style-type: none"> • EER Report – follow through on actions • - Create space to develop effective working relationships 	June 2025	GP	Board meetings, strategy days and college events
4.2 Board Evaluation 23-24	<ul style="list-style-type: none"> • Ensure actions from 23-24 evaluation are complete 	Dec 2024 – complete June 2025	GP/BDC	The BDC reviewed actions from self-evaluation to ensure actions are complete.

Board Aims	Developments and Actions	Timescale	Lead	Update
				Outstanding actions will be added to Dev/Action Plan.
4.3 Use of governance space	<ul style="list-style-type: none"> Continue to use time before board meetings for training/guest appearances 	Complete	GP	<p>A list of guest speakers has been compiled and will be invited to attend board meetings.</p> <p>Training opportunities will be organised for board meetings when applicable.</p> <ul style="list-style-type: none"> Cyber Resilience May 2024 Risk management training arranged for 1/10/24, Zurich Karen Gray, SFC re TQEF Board Strategy day with guests Head of Stranraer Academy
4.4 Arrange replacement for SIM in due course	<ul style="list-style-type: none"> Arrange nomination process for SIM 	March 25 - complete	GP	SIM nominations underway May 25. One nomination was submitted and S Hodgson will be appointed SIM at the board meeting in June 2025.
4.5 New Board members	<ul style="list-style-type: none"> Continue to develop the new board team: Building confidence Understanding of sector Develop working relationships 	complete	Chair/GP/Principal	All new members have received comprehensive induction and any further learning/guidance will be provided. 1-1s have taken place May 25, and any actions/development needs will be followed through
4.6 Review Committee Induction	<ul style="list-style-type: none"> Identify specific induction requirements for each committee 	March 25 - complete	GP	Specific information has been provided to new members relating to their committees. Further guide notes are being prepared for L&T Committee.
5. Individual Effectiveness				

Board Aims	Developments and Actions	Timescale	Lead	Update
5.1 Board training	<ul style="list-style-type: none"> College mandatory training for new members – GDPR, Cyber Resilience, Safeguarding and E&D College Induction /Evaluate 	Complete	Bd Sec	<p>All mandatory training has been completed, however 1 board member is working towards an agreement with Chair.</p> <p>Board induction organised for 1st October - complete</p>
5.2 CDN Training	<ul style="list-style-type: none"> Ensure all new members complete CDN induction and relevant modules ie Audit and Remuneration training. CDN governance programme 24-25 	Within 1 month of starting	GP	Completed
5.3 Mentors for new members	<ul style="list-style-type: none"> Arrange a mentor for new members to help 	Within 1 month - complete	Chair/GP	Chairs of each Committee to mentor new members
6. Relationships and Collaboration				
6.1 Continue collaboration and partnership working across south of Scotland.	<ul style="list-style-type: none"> Members to continue to attend events when possible 	ongoing		Board members receive Key Lines to Take info from College Scotland
6.2 Monitor progress with UWS and other partners	<ul style="list-style-type: none"> Encourage stakeholders to attend board meetings and strategy event. 	Complete		<p>Strategy event for May 25 guests:</p> <p>Alison Chambers, Senior Education Officer, D&G Council</p> <p>Greig Robson, SDS</p> <p>Phil McCreadie, Head of Enterprise and Business, SOSE</p> <p>James Davies, PMO Manager, Borderlands</p>

MEETING		BOARD OF MANAGEMENT
Agenda Item		13
Paper Number		BOM0625-13.2

Date	13 June 2025	
Location	Stranraer Campus	
Title of Paper	BDC Annual Report	
Presented By	C Stuart	
Recommendation	Discussion	
Freedom of Information Disclosure Assessment		
FOI flag:	<input checked="" type="checkbox"/> Disclosable <input type="checkbox"/> Non-disclosable	
Reason/s for choice:	Can be disclosed once approved by the BoM in June	
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

1. Recommendation

The Board of Management are asked to note the contents of the Report and discuss any matters arising.

2. Executive Summary

2.1 The purpose of the Report is to advise the Board of Management on the activities of the Board Development Committee throughout academic year 24-25 and current status of committee membership and succession planning.

3. Context

3.1 The responsibilities outlined in the Committee's terms of reference include appointments to the board, development, induction, committee membership review, induction, training and development, and evaluation.

3.2 As a requirement of the Code of Good Governance (D24), the board must keep its effectiveness under annual review and have in place a robust self-evaluation process. There should also be an externally facilitated evaluation of its effectiveness at least every three years. an External Evaluation Review was conducted by CDN in October 2024. Due to this, no full Board self-evaluation was conducted for 2024-25.

3.2 The full BDC Report is attached which highlights key business conducted, succession planning and membership, evaluation and development.

4. Strategic Implications

4.1 Board effectiveness will impact on all priorities within Mission 2030.

5. Risk

5.1 No risks associated with this paper.

6. Implications

Financial	NO	
Legal	YES	Non-compliance with the Code of Good Governance.
Learning and Teaching	NO	
Equalities	NO	



Board Development Committee

Annual Report

Academic Year
Aug 2024 – July 2025

Contents

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Board Development Committee

Annual Report

Aug 2024 – Jul 2025

1 Background

1.1 The Board Development Committee is responsible for areas of the Board's activity relating to appointments, succession planning, development and evaluation. Specifically, the Committee should:

- give full consideration to succession planning for all Board members in the course of its work, taking into account the challenges and opportunities facing the region, and the skills and expertise needed on the Board in the future.
- review the structure, size and composition (including the skills, knowledge, experience and diversity) of the Board and make any recommendations to the Board as a consequence)
- Conduct self-evaluation annually and have an external evaluation review at least every 3-5 years.

2 Board Development Committee Members

Caroline Stuart (Chair)

Sharon Hodgson

Sue Irving

Jamie Ross

Claire McLean

Susan McLellan

Honor Gibson

3 External Evaluation Review

3.1 The Code of Good Governance for Scotland's Colleges sets out the principles of good governance for colleges in Scotland. All colleges that receive funding from the Scottish Funding Council or a regional strategic body must comply with the Code as a condition of grant. Each Board must state its adoption of the Code in its corporate governance statement contained within its annual financial statement.

3.2 The Code states that the college Board must have in place a robust self-evaluation process. Para D.24 states: '*The Board must keep its effectiveness under annual review and have in place a robust self-evaluation process. There should also be an externally facilitated evaluation of its effectiveness at least every three to five years*'.

3.3 The external effectiveness review was conducted in October 2024 and included several stages aimed at building up an overview of the Board's effectiveness as noted below:

- 👉 Initial meeting with the Chair, Principal and Governance Professional to agree the scope of the review and the overall project plan
- 👉 Observation of the Board meeting on 01.10.24
- 👉 Desk review of core governance documentation, including Board papers, committee papers, Governance Manual, Strategic Plans, Internal and External Audit Reports and action plans
- 👉 Interviews with:
 - Chair
 - Principal
 - Governance Professional
 - Chair of Audit Committee
 - Senior Independent Member
 - Student Member
 - Staff Member
 - TU Member
 - Long-standing member
- 👉 Board survey to seek Members' views of governing processes
- 👉 Board workshop to review conclusions and recommendations

3.4 The report resulted in a positive opinion stating this is 'an effective board with robust governance arrangements in place. The full report can be accessed [here](#).

4 Board Evaluation

4.1 As part of the evaluation process, terms of reference are reviewed by all committees and 1-1 meetings are carried out for all board members.

4.2 The terms of reference have been submitted to each committee for review and approval by the board of management.

4.3 One to one meetings took place with all board members, Chair and Governance Professional in May 2025 and the key action points are noted below. Actions will be added to the board development plan:

- Knowledge of external environment
- AI training from BEST for board members
- Finance for Non-Finance managers
- Crisis leadership training
- Board member expertise to assist Executive develop strategic partnerships/contacts/projects
- Continue to develop confidence of new members and create space to build effective relationships between board members
- Take up opportunities to attend more college events

5 Board Induction

5.1 An internal audit by RSMUK was conducted in March in respect of the Board Induction process. This resulted in Substantial assurance with no further actions.

5.2 4 new non-executive members attended the college board induction on Tuesday 1st October 2024 alongside the 2 student and trade union members. Presentations included strategy and challenges, finance overview, board governance, training, digital set-up and Risk management training took place.

5.3 All new members have completed their CDN induction, various CDN modules and college mandatory training.

6 Principal's Recruitment

6.1 A robust recruitment process for the position of Principal was conducted over 2 days in March 2025. Day 1 consisted of engagement sessions with staff, students and board members who had the opportunity to ask questions, assess candidates and gain key insights. Day 2 consisted of a structured interview. Candidates were asked to prepare a presentation in board paper style to allow further insight into their strategic thinking, vision and priorities.

6.2 The recruitment panel consisted of 3 board members, HR Professional and independent person and a successful appointment was made.

7 Board Strategy Day

7.1 The Board held its annual Strategy Day on Monday 12th May which was attended by 13 board members, Executive and Senior Leadership Team.

7.2 The day was facilitated by Paul Smart (ex Scottish Government college policy civil servant) and Ross Martin (ex Chair of Forth Valley College) with the focus on providing members with insights into regional economic trends, demographic shifts and the resulting strategic directions for the college in line with Mission 2030. The strategy day was intended to inform and engage attendees in shaping the college's future direction, grounded in local needs and national development.

7.3 The morning session consisted of key regional insights from:

- Alison Chambers presented on school skills planning and demographic changes in the region.
- Greig Robson from Skills Development Scotland provided an overview of local skills needs.
- Phil McCreadie (SOSE) and James Davies (Borderlands Growth Deal) delivered insights on regional economic development and investment models.

7.4 The afternoon session examined the sectoral outlook and the College's strategic responses to the college's operating environment. The session consisted of:

- Internal strategy-focused presentations covering the college's broader strategic direction, financial forecast and commercial strategy.

8 Board Guests

► October 2024 - Martin Clemmit, Zurich provided Risk Management Training to board members and Executive

► December 2024 – Candy Munro, CDN presented her final External Effectiveness Review Report

► December 2024 - Karen Gray, SFC TQEF Assistant Director Learning and Quality presented on the new Scottish Tertiary Quality Framework

► March 2025 - James Miller and Marcus Ross from UWS in attendance

- June 2025 - Jamie Farquhar, Stranraer Academy Head Teacher – Presentation – Stranraer Academy, Partnership and Future Opportunities.

9 Attendance at Meetings

9.1 Throughout 2024-25 the Board of Management meetings were held face to face, with the option of attending virtually via Teams.

9.2 All Committees were conducted virtually through Teams and will continue to do so.

- The Chair of the Board and Principal attended committees to which they have a right of attendance, in addition to their membership.
- All meetings were supported by members of the Executive Leadership Team and Directors.
- Additional meetings were held for BDC, Board of Management and Remuneration considering the resignation of the Principal.

At the time of writing this paper, the following meetings are yet to take place therefore the figures in yellow will be updated accordingly.

Meeting	Scheduled	Attendance	Quorum
Board of Management	4 meetings / 1 Extraordinary	73%	All quorate
Audit Committee	4 meetings	60%	All quorate
FGP Committee	4 meetings	74%	All quorate
HR Sub Committee	4 meetings	54%	<ul style="list-style-type: none"> 1 not quorate but papers included in FGP 1 meeting cancelled due to low numbers
LT Committee	4 meetings	79%	1 meeting not quorate
Remuneration Committee	2 meetings / 1 extraordinary	83%	All quorate
Board Development Committee	2 meetings / 1 Extraordinary	66%	1 meeting not quorate

10 Individual Attendance 24-25

Chair of Committee

Name	Board	Audit	FGP	HR SUB	L&T	Rem	BDC
C Stuart (Chair)	5/5		5/5		3/3	3/3	3/3
S Irving	3/5	3/4		2/3		1/3	1/3
J Campbell	4/4		3/3				
D Dickson							
A Hill	3/5	1/4		3/4	2/4	3/3	
R Nash	2/3 1 as attendee		3/3			0/2	0/2
W Dowson	2/3 1 as attendee	2/3				2/2	
G Brydson	3/5	1/4			3/4		0/1
C McLean	2/4		0/4	2/3		0/2	0/2
S Hodgson	4/5				3/4	3/3	3/3
J Ross	4/5	4/4	0/1			3/3	
S McLellan	4/5		1/1	2/3	4/4		3/3
K Glendye	3/5		3/4	2/3	1/1		
H Gibson	5/5				4/4		2/3
S Saunders	1/5				1/4		
David Burns	2/4		2/3				
Pete Woods	3/4				4/4		
George Clark	5/5		3/3	3/3			
Inga McVicar	3/5		3/3		2/3, 1 as attendee		
Alastair Irons	3/5	2/3			2/3		
Kirsty Duncan	3/5	2/3			2/3, 1 as attendee		

10.1 Points to note for academic year 2024-25:

- 👉 L&T had no quorum for 1 meeting. This was due to new board members requiring ratification at the board meeting in October. L&T currently have 11 members compiling of 7 non-executive members and 4 executive members.
- 👉 HR Sub-committee – the September meeting was cancelled; however, papers were incorporated within FGP meeting. The committee is made up of 3 non-executive members and 2 executive members. The position of chair is vacant at present.
- 👉 Audit Committee – all 4 meetings have been quorate. Currently, the committee has 6 non-executive members.
- 👉 FGP had no quorum for 1 meeting, again, this was due to new members requiring ratification at the board. The Committee currently has 6 members, 3 of which are non-

executive members (the Chair of the Board can be classed as non-exec) this will rise to 4 with one member moving to the Committee. The committee also has 2 executive members.

- 👉 Remuneration – an extra meeting was scheduled in January 2025 to discuss interim arrangements for the Principal. All committees have been quorate. Currently, the committee has 5 non-executive members rising to 6 with the addition of the Chair of FGP.
- 👉 Board Development Committee – an extra meeting was scheduled in January 2025 to discuss the recruitment process of the Principal. Currently the Committee has 4 non-executive members rising to 5 with the addition of the Chair of FGP, and 2 executive member.

11 Membership Update

- 👉 Sue Irving's appointment as Vice Chair has been extended to March 2029.
- 👉 A call for self-nomination for the position of SIM was distributed to non-executive board members with a closing date of Wednesday 28th May. One nomination from Sharon Hodgson has been received and they will be appointed.
- 👉 We currently have a vacancy for the support staff Trade Union member to the board.
- 👉 Caroline Stuart has been appointed as Digital Champion for the board.
- 👉 On the resignation of Claire McLean, there is a vacancy for the role of EDI Champion for the Board.
- 👉 George Clark has taken up the role as H&S Champion for the board and attended the college H&S meetings.

12 Succession Planning

- 12.1 Currently there are 16 members on the Board, 9 of which are non-executive members, therefore there is the potential to recruit a further 3 non-executive members.
- 12.2 The Committee has agreed to a further recruitment drive in September 2025.
- 12.3 As part of the recruitment process the Board Development Committee considered the skills and expertise required to complement existing board member skills and the following key areas have been identified as desirable:
 - 👉 Finance / Local Business / Commercial /HR

12.4 A refresh of committee membership has been carried out by the Board Development Committee to ensure adequate numbers and expertise are attributed to the right Committees and an update presented to the Board on 13th June 2025.

13 Committee Vice Chairs

BDC have agreed that Committee Chairs will select a Vice Chair for their Committee to provide cover when required and would aid board member development in Chairing and succession planning. This will be considered once the recruitment process has been concluded.

14 Gender Balance Of Non-Executives of the Board

14.1 Equal opportunities

14.2 The Board Appointments Ministerial Guidance 2014 states: Section 26A of the 2005 Act provides that, among other things, when a regional college board makes appointments to its board, it must do so in a manner which encourages equal opportunities and in particular the observance of the equal opportunities' requirements.

14.3 Under its public sector equality duties, a regional college board is required to assess and review the equality impact of policies and practices on board appointments. This might involve identifying relevant evidence such as the population represented by the college or its potential catchment, the composition of the board, any gaps in representation and appropriate steps to address any gaps

14.4 The current status is undernoted:

2023-24		2024-25	
(10 non-execs)		(9 non-execs)	
5 male = 50%	5 female = 50%	3 male= 33%	6 female = 67%

15 Board Training Aug 24 - Jul 25

15.1 Below is a list of the various training and events attended by Board Members during the academic year:

- 👉 CDN Induction
- 👉 CDN Audit Training
- 👉 CDN Remuneration
- 👉 College Mandatory Data Protection

- 👉 College Mandatory EDI
- 👉 College Mandatory Safeguarding
- 👉 DGC Cyber Resilience
- 👉 DGC Sexual Harassment
- 👉 Risk Management, Zurich
- 👉 Finance Model with Chair of FGP
- 👉 CDN Advanced Financial Decision-making
- 👉 CDN Financial management for Board members
- 👉 CDN training for EIS members.

Board of Management

Agenda Item	18
Paper Number	BOM0625-18.1

Date of Meeting	13 June 2025	
Location	Stranraer Campus	
Title of Paper	Stranraer Action Plan	
Presented by	Phil Storrier	
Recommendation	Discussion	
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: 23 minutes

1. Recommendation

- 1.1 The Board of Management are asked to discuss the action plan started in AY 2024/25.

2. Executive Summary

- 2.1 The Board of Management during 2023 focused on Stranraer campus.
- 2.2 An analysis of finance was completed which identified the campus broke even.
- 2.3 An operational plan (Appendix 1) was developed for work with the College's Curriculum and Operational Managers.
- 2.4 An overview of current planned programmes and Admissions information has been presented (Appendix 2).

3. Context

- 3.1 The Stranraer Action plan is ongoing and will be monitored annually and presented for oversight to the Learning and Teaching Committee.
- 3.2 This is the first year of implementation of the actions some of which will be multi year.
- 3.3 The Principal and Interim Vice Principal met with the Head and Depute Head Teacher at Stranraer Academy to further discuss and agree principles to move forward.

4. Strategic Implications

- 4.1 This paper provides an overview of the Colleges initial response to curriculum development in line with Mission 2030.

5. Risk

Risk	Mitigations
Risk 10. Failure to achieve an effective student experience.	<ul style="list-style-type: none"> ➤ Continuous self-evaluation and action planning by support and teaching areas

6. Implications

Financial	YES	<ul style="list-style-type: none"> ➤ Failure to recruit at Stranraer will affect credits. The action plan aims to mitigate this.
Legal	NO	
Learning and Teaching	YES	<ul style="list-style-type: none"> ➤ All implications are outlined
Equalities	YES	<ul style="list-style-type: none"> ➤ The campus recruits from key groups.

Phil Storrier

Executive Director, Student Experience

08 May 2025

Appendix 1

Stranraer Campus Actions Plan – 2024-2025

Priority Theme 1: Learning and Teaching

Priority Theme 2: Curriculum

Priority Theme 3: Partnerships

Priority Theme 4: Estates use

Priority Theme 5: Promotion and messaging

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
Theme 1: Learning and Teaching					
1	Improved CLPL and sharing of practice to increase equity of outcomes.	ALL CMs Learning, Teaching, and Innovation Manager	Executive Director of Student Experience Campus Manager	Aug 25	23/24 PIs as baseline measure. 5% improvements across all areas in 24/25. Early Withdrawal increased from 8 – 12 Students (+50%) Further Withdrawal has reduced from 34-17 Students (-50%) Overall withdrawal has reduced by 15%.
2	Embedding of 10 Pillars of Learning into each curriculum area. Particularly development of local	ALL CMs Learning, Teaching, and Innovation Manager Campus Manager	Advanced practitioner Lecturers	Ongoing	Learning Pillars Launched Teaching sets and practices developed and shared for all pillars Monthly CPD activity identified for all staff around learning pillars.

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
	work-based learning experiences.				5% CS improvements across all areas in 24/25. 5% Retention Improvement for 24/25 (currently +15%)
3	Review and develop staffing requirements for delivery.	Executive Director of Student Experience	All CMs	Ongoing	Sufficient staffing to deliver curriculum and support. Staffing plan developed for 24/25. Staffing to be reviewed for 25/26 due to staff leaving.

Priority Theme 2: Curriculum

1	Health and Social Care: Produce and evaluation of need for the West of the Region. Carefully considered training and skills developed from this.	CM – Health and Social Care Campus Manager Commercial Development Team Manager	Executive Director of Student Experience Lecturers	Aug 24	Curriculum content that college offers meets needs. Needs sense checked – no feedback from sector about gaps. Check through employer forum. Greater online activity available to people in the West. Will be annually monitored.
2	Early Years: Ensure curriculum and recruitment is reflecting local needs.	CM – Education and Access	Executive Director of Student Experience Lecturers	Aug 25	Future Early Years Workforce Steering Group established with reps from West of Region. 64 Students recruited in 24/25 across

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
					<p>SCQF L5/6/7. (+20% increase over 3 years).</p> <p>25/26:</p> <p>Target Enrolments – 64</p> <p>Applications – 89</p> <p>Places offered - 70</p>
3	Construction: Develop sustainable College Academy provision in Stranraer. Pathways to employment and apprenticeships locally.	CM – Sustainable Construction	Executive Director of Student Experience Lecturers	Aug 25	<p>Construction re introduced for recruitment in place SCQF L4-L6.</p> <p>63 Student enrolled (103% increase over 3 years)</p> <p>25/26:</p> <p>Target Enrolments – 95</p> <p>Applications – 70</p> <p>Places offered – 46</p> <p>(Note that some target offers are for in year recruitment.)</p> <p>CM participating in local skills group.</p> <p>Initial conversation with 3B Construction and McTaggart around new activity.</p>
4	Engineering – Re introduce Motor	CM - Engineering	Executive Director of Student Experience	Aug 25	Recruit sufficient number for 24/25.

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
	Vehicle for College Academy in 24/25.		Lecturers		<p>Meet target of 12 students into College Academy</p> <p>11 Students Enrolled 24/25</p> <p>College Academy Motor Vehicle – only 5 Applications 25/26. Initial discussion with school to assess demand.</p>
5	Engineering – Assess demand for broader entry level engineering FT provision.	CM - Engineering	Executive Director of Student Experience Campus Manager	Aug 25	<p>Proposition to be brought to Portfolio Review for 25/26 consideration.</p> <p>Intro to Engineering and Renewable Energy launched for 25/26 – 19 applications received, 8 Places offered so far.</p>
6	Hair and Beauty – devise well thought our multi-level programme with Work Based learning embedded.	CM – Lifestyle	Executive Director of Student Experience Lecturers	Aug 24	<p>Curriculum programme developed for 24/25 delivery.</p> <p>5% improvement in retention and CS.</p> <p>Curriculum revised with new enhanced work placement elements.</p> <p>Overall student retention has improved by 85%.</p>
7	Hospitality – Review curriculum with a focus on Cookery and removal of FT Bakery.	CM - Lifestyle	Executive Director of Student Experience Lecturers	Aug 24	<p>Bakery course removed as FT.</p> <p>Professional Cookery curriculum enhancement actions in place for 24/25.</p>

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
					10% Improvement in retention and Success 24/25. Withdrawal has improved by 85%. Review underway to consider introduction of SVQ award to build local industry workforce.
8	Business – Reintroduce HN Level provision in Hybrid model. Link to school to identify young people looking for progression.	CM – Business, Computing and Enterprise	Executive Director of Student Experience Lecturers Campus Manager	Aug 25	Launch HNC Business Hybrid for 24/25. Local promotion done within Academy – online 1 student enrolled 24/25. On the database to be offered in Stranraer. Leaflets to be shared with partners SDS Recruitment of 5+ local students.
9	Business and Digital – Promotion of access to Foundation Academy programmes with UWS for west of region.	CM – Business, Computing and Enterprise	Executive Director of Student Experience Lecturers	Aug 25	5 students from West of the Region access programmes. UWS Foundation Academy programmes have been paused – poor recruitment. NPA Legal Studies has been offered online for 25/26.

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
10	Business – Develop shorter business support programmes and training. Analysis on need and demand.	Campus Manager Commercial Team Manager	Executive Director of Student Experience	Aug 25	<p>Creation of at least 1 new Business related programme in the local area based on local demand.</p> <p>All online activity being promoted virtually.</p> <p>We need some analytics about uptake and what the demand is?</p> <p>Local providers appear to be able to undercut.</p> <p>CEIS/Triage</p> <p>New Short Course Provision offered in the West for Construction /Hospitality</p>
11	Supported Programmes – Better alignment of provision to compliment not duplicate work of Better Lives Partnership.	CM – Education and Access	Executive Director of Student Experience Lecturers	Aug 25	<p>Discussion with BLP to agree complimentary provision.</p> <p>College provision adapted not to duplicate. Further conversation around pathways to take place.</p>
12	Supported Programmes – Look at introduction widening access provision (e.g.	CM – Education and Access	Executive Director of Student Experience	Aug 24	<p>Sustainable provision.</p> <p>Looking to introduce Project Search at Stranraer for 24/25</p> <p>10 enrolled</p>

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
	Project Search, STAR).				100% Retention STAR / PACE Access – can be accessed from the West of the Region online with potential in person support on campus. BLP have offered support with an Outreach worker @ no additional cost to the college.
13	Delivery Models – test and develop new delivery models looking at Hybrid, Multi-Level, Projects and Work Based learning as pilot models.	ALL CMs	Executive Director of Student Experience Learning, Teaching and Innovation Manager Campus Manager	Aug 25	3 new online programmes devised for College Academy. HNC Business being promoted as hybrid option. PDA Working with Communities and HNC Social Services launched as online programmes. Analysis to be done on enrolment demographics.
Priority Theme 3: Partnerships					
1	Develop a clear identification of key partners and contacts – develop a programme of Partnership development activity.	Campus Manager	Executive Director of Student Experience CMs Depute Principal	Jun 25	Initial discussions of stakeholder group however unclear on existing local groups.

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
	Focus on priority areas.				
2	School Partners – develop more systematic approach to engagement with schools in the region.	Executive Director of Student Experience	Campus Manager CMs	Jun 25	2 further engagements with local schools before Jun 24. Meeting with all Head Teachers Meeting with ALL DHs Met with Head and Depute Head Teacher – 17.03.25 Invite to celebration of success and agreed future working actions.
3	Biosphere – development of partnership into hospitality provision.	CM – Lifestyle	Campus Manager Lecturer	Aug 24	Developed partnership embedding local produce into curriculum activity.
Priority Theme 4: Estates and Use					
1	Development of co-location onto campus with key partners to complement existing service and local student needs.	Campus Manager	Executive Director of Student Experience Depute Principal Director of Estates	Jun 24	2 New Partners onboarded onto campus. Better Live Partnership Skills Development Scotland Lifelong Learning Youth Work Services

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
2	Plan to modernise and ensure footprint meets needs (e.g. Salon upstairs, BLP upstairs?)	Campus Manager Director of Estates	Executive Director of Student Experience Depute Principal	Ongoing	Linked to wider college estates plan Room F30A Upgraded in late 2024. No immediate progress due to funding and capacity
1	Events and activities to celebrate success.	Campus Manager Marketing Team	Executive Director of Student Experience Depute Principal	Jun 25	2 Events celebrating student success to be planned. Celebration of Success Event – 13 ^h June 2024 All student every year Turnberry Hotel Visit March 19th Hair and Beauty Show May 19 th
2	Promotional campaign focussed on improvements in retention, success and progression.	Campus Manager Marketing Team	Executive Director of Student Experience Depute Principal	Jun 25	5 Campaigns developed Engagement increase Improved recruitment College Reputation To be developed for 25/26.
3	Promotional campaign regarding partnerships and impact.	Campus Manager Marketing Team	Executive Director of Student Experience Depute Principal	Jun 25	3 Campaigns developed Engagement increase Improved recruitment College Reputation

Priority	Key Action(s)	Responsible Lead	Support	Timescale	Intended Impact
					Bespoke campaign to drive new curriculum. Wider campus plans to be developed.
4	Programme of activity to invite key partners and influencers into the College e.g. Teachers.	Campus Manager Marketing Team	Executive Director of Student Experience Depute Principal	Jun 25	5 Activities designed and executed Engagement Increase Improved recruitment College Reputation Key school staff invited to Celebration Event Discussed with school collaborative curriculum planning session.
5	Inspirational curriculum: Introduction of at least 1 new HN programme for 25/26.	All CMs Executive Director of Student Experience	Campus Manager	Jun 25	Recruitment Improved reputation Demand for more We have 2 students on hybrid delivery HNC Business.

Appendix 2 - Stranraer Provision and Admissions – 25/26

Course	Target Enrolments	Applications	Places offered	Enrolled 24/25
Beauty Care NQ SCQF L6	7	9	9	3
Beauty Therapy Multi Skills NQ SCQF L5	7	11	7	12
Carpentry and Joinery Apprentices PDA SCQF L6	18	0	0	10
College Academy - Construction Crafts SCQF L4	16	18	15	10
Construction Multi Trade NQ SCQF L5	12	18	12	11
Construction Skills SCQF L4	15	30	16	14
Introduction to Engineering & Renewable Energy SCQF L4	16	19	8	-
Childhood Practice HNC SCQF L7	16	18	1	17
Early Education and Childcare NQ SCQF L6	16	30	1	16
Pathway to Early Education and Childcare NQ SCQF L 5	16	18	8	12
College Academy - Early Learning and Childcare SCQF L5	16	23	20	19
Hairdressing NC SCQF L6	7	7	7	3
Hairdressing Multi Skills NC SCQF L5	10	10	2	9
Professional Cookery NQ SCQF L5 and 6	14	26	7	15
Project Search NQ SCQF L3	12	15	6	10
College Academy - Automotive Skills SFW SCQF L4	12	5	3	11
TOTALS:	226	257	122	171

Notes:

- Beauty, Hairdressing and Professional Cookery have been designed as multi-level programmes to ensure viable cohorts.
- Engineering and Early Years are testing new high volume recruitment sessions and thus it takes longer to process higher volumes of offers.
- College Academy provision is often unpredictable and often struggles with sustained numbers in Stranraer.
- Construction and Early Years are clearly in demand and could potentially look for increased numbers.