

Audit Committee Meeting

Minute of Meeting 24 November 2025 at (16:30-18:00hrs) Via Teams

Present:		
Jamie Ross (Chair) (JR)	Alastair Irons (AI)	Kirsty Duncan (KD)
In attendance:		
Caroline Stuart (CS)	Douglas Dickson (DD)	Amy Hughes - Azets (AH)
Lorraine Grierson (LG)	Karen Hunter (KH)	Andy Reid – Azets (AR)
Alexandra Rankin (Minute taker)	David Archibald – HL (DA)	Phil Storrier (PS)
Apologies:		
Gillian Brydson	Ann Hill	

1. Welcome and Apologies for Absence | Verbal | J. Ross

- 1.1. The Chair welcomed everyone to the meeting and the Governance Professional confirmed that the meeting was quorate.
- 1.2. Apologies were noted as above.
- 1.3. Declaration of Interests and Connections | Verbal | J. Ross
- 1.3.1. The Chair reminded Members to indicate any declaration of interest or connections as appropriate throughout the course of the meeting.

FOR APPROVAL

2. Minutes of Previous Meetings and Matters Arising

2.1. Minute of the Previous Meeting 18 September 2025 | Paper 2.1 | Approval | J. Ross

- 2.1.1. The minute of the last meeting was approved as an accurate record of the meeting.

2.2. Action Log | Paper 2.2 | Approval | L. Grierson

- 2.2.1. An update on actions was provided noting that 2 actions remained open, both items will be concluded and presented to the Audit Committee at the next meeting.
- 2.2.2. **The Committee approved the Action Log.**

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

- 3.1.1. The Committee noted there had been no change to Risk 4 and Risk 11.

3.1.2. The Committee Approved the Risk Register.

D. Morton and K. Glendye joined the meeting 16:36hrs

3.2. Deep Dive Risk 11– Cyber Posture and Analogue Planning | Paper 3.2 | Approval | P. Storrier

- 3.2.1. A deep dive of Risk 11 had been requested to provide the Committee with assurance in relation to cyber risks.
- 3.2.2. The Digital Services Manager advised the Committee that JISC and HEFESTIS continued to support the College and a recent JISC review had highlighted multiple areas of sector best practice. A variety of improvements to systems and services was noted.
- 3.2.3. Comments and questions were invited from the Committee. A query was raised on the uptake of mandatory training, and it was confirmed that completion rates stood at 100% October 2025 with training delivered through SmartLog.
- 3.2.4. The Committee recommended that future penetration testing include a physical social engineering element.
- 3.2.5. The impact of artificial intelligence in relation to cyber-attack was scrutinised and the types of attack were explained. Additional detail of the firewall solution was provided which was designed to support defences.
- 3.2.6. It was confirmed that process and policy for cyber breach including any ransom request was outlined in the Business Continuity Document, Disaster Recovery Plan and playbook. Assurance had been provided through appropriate budgetary solutions, and the Principal recommended an offline discussion to explore the item.
- 3.2.7. The Senior Leadership Team continue to refine comprehensive SOPs for managers.
- 3.2.8. A query around wider staff awareness of cyber vulnerabilities was raised and assurance provided of specific mitigations to support cyber security and regular testing which continues to bolster defences.
- 3.2.9. The Committee commended the complementary outcome of the JISC report and approach to cyber risk.

3.1.10 The Committee noted the Deep Dive Risk 11– Cyber Posture and Analogue Planning report.

KG and DM left 17:06hrs

4 Whistleblowing Policy | Paper 4.1 | Approval | L. Grierson

- 4.1 The Governance Professional introduced the Policy explaining the introduction of responsibilities and EQIA impact analysis to align with the new report template.
- 4.2 The Committee welcomed the Policy and queried measures to protect the individual; the investigation process was explained which included legal responsibilities. Arrangements for appeals against the outcome was discussed and in the event of a complaint against the Governance Professional, procedures were in place and understood.

4.3 The Committee approved the Policy with agreed changes.

5. Audit Committee Annual Report | Paper 5.1 | Approval | K. Hunter

5.1 The VP Corporate Services advised the Committee of the purpose of the Annual Report and statutory reporting obligations including reportage to the Board of Management.

5.2 The Chair invited Members to comment on the report, one potential minor error at 3.3.13 was queried, and detail would be provided from the Chair outside of the meeting.

5.3 The Committee commended the report.

5.4 ACTION: - Detail of error to be communicated and corrected (7 or 17%). JR/KH

5.5 The Committee noted and approved the Audit Committee Annual Report.

6 Internal Audit

6.1 Internal Audit Progress Report | Paper 6.1 | Discussion | David Archibold

6.2 Credits Report

6.2.1 The Report is out for management action, however the signed certificate has been lodged for this data. This has received a positive outcome with no issues raised.

6.3 Student Support Funds

6.3.1 The outcome of the audit had resulted in two management actions being identified. The student study costs had been highlighted and spending on devices would continue to be monitored as it was shown to exceed guidance.

6.3.2 The RAG rating within the report was explained.

6.3.3 The Committee queried the student expenses allowance (13.6%) regarding spend on IT equipment, which was higher than guidance received, DA commented on the scrutiny of the spend and the executive explained the key focus of spending toward maintenance allowance and the robustness of decisions regarding spending.

6.3.4 The Committee noted the Report.

7 Internal Audit Tracker | Paper 7.1 | Discussion | L. Grierson

7.1 The Committee were advised that actions from both the 'follow up' and 'safeguarding' reports were now complete and mandatory safeguarding training was in progress for board members. All outstanding HR actions were due to be completed in January 2025. Pay banding actions had been raised through the additional audit undertaken.

7.2 A correction on page 6 was advised 'NJNC' to be amended to 'LNJC'.

7.3 ACTION: Correction to page 6 to be applied re NJNC to LNJC. LG

7.4 The Committee noted the Internal Audit Tracker Report.

8 External Audit

8.1 Annual External Audit Report | Paper 8.1 | Discussion | A. Reid

8.1.1 A. Reid (Azets) introduced the report and highlighted key findings: -

- A significant material error within the valuation report had been identified which had now been corrected in the accounts. The valuation had been queried by the Executive prior to submission and the circumstances of the error were shared.
- A new ledger system was successfully introduced mid-year. No significant issues had been raised.
- A recommendation was made regarding enhanced clarity on the timescale of the delivery of the audit process.
- The material error of £9m of the valuation of buildings had impacted the team and led to a delay resulting in an additional audit fee.
- Opportunities to improve with recommendations to strengthen controls had been reported on page 62 of the report.
- Financial sustainability concluded that the orange rating did not reflect on college arrangements but rather the impact of the wider financial climate.

8.1.2 The auditors thanked the VP Corporate Services and Team for their contribution to conclude the audit.

8.1.3 Comments and questions were invited from the Committee. The valuation error was queried and steps introduced to avoid a repetition of this type of error. The circumstances of the error were explained.

8.1.4 A short discussion followed on an alternative valuation process and the VP advised of the accounting standard guidance on valuation and process employed for the forthcoming period. Azets stressed that valuation input was usually required annually.

8.1.5 It was agreed that timescales of the production of the accounts would be subject to a clear timetable moving forward, whilst recognising the impact of servicing the requirements of the Board of Management.

8.1.6 In respect of the wider scope of the audit, Azets were satisfied the college had appropriate arrangements in place.

8.1.7 The Committee noted the Annual External Audit Report.

8.2 Letter of Representation, Draft Financial Statements | Paper 8.2 | K. Hunter

8.2.1 The Committee noted that the letter of representation would be issued through the audit pack and shared with the Board of Management prior to the next meeting. Formatting of the accounts had resulted in no major changes and represent a translation of the management accounts to the format as prescribed by the accounting standards.

8.2.2 Accounts had reported an underlying surplus.

8.2.3 Statement of Board responsibilities was shown on page 20 and 21 of the accounts.

- 8.2.4 Comments and questions were invited from the Committee. The Committee commended the work undertaken and acknowledged that the operating deficit remained a key focus.
- 8.2.5 It was recommended that despite the prescribed formatting some additional commentary was appropriate to highlight positive elements of the accounts.
- 8.2.6 Context of ongoing provisions to the Job Evaluation process had been discussed. The unrealised deficit of the modular classroom was explained. The analysis of metric staff costs compared with 3-5yrs was also recommended.
- 8.2.7 The Committee commended the surplus position despite a challenging financial climate.
- 8.2.8 **The Committee noted the Draft Financial Statement.**

FOR INFORMATION ONLY

9 AOCB

- 9.1 No further business was raised.




10 Date of the Next Meeting

- 10.1 The date of the next meeting is scheduled for Thursday 12 February 2026 at 1600hrs.



**Dumfries and
Galloway College**

One step ahead

Key	
	Ongoing
	Closed
	Overdue

Audit Committee Action Log 24 November 2025

No	Meeting Date	Action	Lead	Deadline	Status	Commentary
1	18/9/25	A Deep Dive re Cyber posture and analogue planning to be tabled for discussion at the next committee meeting	PSKG	Nov 25	Closed	Tabled for Nov 25 meeting
2	18/9/25	Review Risk 6 paperwork to include Risk 12 H&S and bring back to the Committee for approval	KH/LG	Nov 25	Ongoing	Paperwork is in progress however due to year end, it will be presented to the committee in Feb 26 meeting.
3	18/9/25	Risk Appetite - Risk 9 – it was requested that the risk narrative is updated to incorporate QAA and TQEF	LG	Oct 25	Closed	Paperwork updated.
4	18/9/25	R M Policy - Amended narrative to table 6.12 to be circulated by email	LG	Oct 25	Closed	Circulated to committee and approved at BoM
5	18/9/25	Include Job Evaluation into Risk Register and create paperwork - note as emerging	KH/LG	Feb 26	Ongoing	Paperwork is in progress however due to year end, it will be presented to the committee in Feb 26 meeting.

Audit Committee		
Agenda Item	3	
Paper Number	AUD1125-3.1	
Date of Meeting	24 November 2025	
Location	MS Teams	
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: 25 Minutes

1. Recommendation

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

2. Executive Summary

- 2.1. The purpose of this paper is to provide the Committee with the opportunity to review the College's Strategic Risks assigned to it, note changes to risks assigned to other Committees and oversee the full register.

3. Context

3.1 The Principal and Executive Leadership Team routinely review the Strategic Risk Register to reflect the key risks to the College and the mitigations that are applied to each risk.

3.2 Currently there are 3 risks (5,11,12) showing an inherent major risk (red), however after mitigations have been applied, these are reduced to 'moderate' risks.

3.3 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.

3.4 Audit Committee

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

- Risk 4: Financial Fraud – **no changes**.
- Risk 11: Failure to achieve and maintain systems and operable and secure ICT – **no changes**.
 - This risk is above appetite, however multiple areas of sector best practice were evident during the JISC review, making the overall IT service delivery at the college among the most impressive seen by them across over 200 infrastructure reviews undertaken across the FE sector. A deep dive of Cyber posture and analogue plans is scheduled on the agenda.

3.5 Learning and Teaching Committee

3.5.1 There have been **no changes** to ratings for 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 ratings for Risks 3,7.

- Risk 1: National Job Evaluation (Emerging) – paperwork pending completion.
- Risks 3 - Failure to achieve institutional sustainability.
 - This risk is above appetite however a balanced budget has been approved for 2025-26, and longer-term plans have been considered to provide a break even. Support staff pay award is currently being negotiated but no final agreement is in place for 2025-26 as yet.
- Risk 7 – Industrial Relations – **no changes**.

3.7 Board of Management

3.7.1 The following risks are above appetite:

- Risk 5: Business Continuity – **no changes**.
- Risk 12: H&S – **no changes**
 - As agreed at BoM in October 2025, this risk will be amalgamated within risk 6 pending sight of the revised risk details. Paperwork is pending.

3.8 Emerging Risk Register

3.8.1 There are no new items to add to the register for Quarter 2.

4. Strategic Implications

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

4.2

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

22 October 2025

RISK DEFINITION		ORIGINAL TASK				RESIDUAL RISK				RISK APPETITE	RISK DETAILS
No	Risk	Likelihood	Impact	Total	Risk Level	Likelihood	Impact	Total	Risk Level and trend	above/ below	Links
Responsible Person – Principal											
2	Legal actions; serious accident; incident or civil/criminal breach (BoM)										
		5	3	15		3	2	6	=	Cautious 7-10 ↓	Risk 2 - BoM- Legal DD.docx
Responsible Person – VP Corporate Services											
1	National Job Evaluation (Emerging) (FGP) PENDING										
											Paperwork pending
3	Failure to achieve institutional sustainability (FGP)										
		5	5	25		4	5	20	=	Moderate 11-15 ↑	Risk 3 - FGP- Institutional Sustainability EX DF.docx
4	Financial Fraud (AUD)										
		4	3	12		3	2	6	=	Cautious 7-10 ↓	Risk 4 - AUD - Financial Fraud EDF.docx
6	Failure to comply with regulatory obligations (BoM)										
		3	5	15		5	1	5	=	Cautious 7-10 ↓	Risk 6 - BOM - Regulatory Obligations EX FD.docx
5	Business Continuity Incident – Fire, Systems, Emergency Procedures, Health (BoM)										
		4	4	16		4	3	12	=	Moderate 11-15 →	Risk 5 - BOM -Business Continuity VPP.docx
7	Failure to achieve effective Industrial Relations (FGP)										
		3	4	12		2	3	6	=	Moderate 11-15 ↓	Risk 7 - FGP - Ind Rels VPP.docx
12	Health and Safety (BOM)										

Strategic Risk Register

AUD1125-3.1

	4	5	20		3	4	12	=	Cautious 7-10 ↑	Risk 12 - BoM- Health and Safety VPP.docx
Responsible Person - VP Learning, Skills and Student Experience										
8	Failure to achieve highest academic performance levels (LT)									
	3	4	12		1	4	4	=	Moderate 11-15 ↓	Risk 8 - LT - Acad Perf DPL.docx
9	Failure to adhere to academic compliance arrangements (LT)									
	4	3	12		2	2	4	=	Cautious 7-10 ↓	Risk 9 - LT-Acad Compl DPL.docx
10	Failure to achieve an effective student experience (LT)									
	3	4	12		1	4	4	=	Moderate 11-15 ↓	Risk 10 - LT-Effec Stud Exp DPL.docx
11	Failure to achieve and maintain systems and operable and secure ICT (AUD)									
	4	5	20		3	5	15	=	Cautious 7-10 ↑	Risk 11 -Aud-Sys and IT - VPP.docx

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.

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

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					



Audit Committee	
Agenda Item	4
Paper Number	AUD1125-4.1

Date of Meeting	24 November 2025	
Location	MS Teams	
Title of Paper	Whistleblowing Policy	
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 December	
Notes from author: (When will it become disclosable? Has FOI Officer guidance been sought?)	Can be disclosed once approved by BoM	
Further comments/updates after initial submission		
Date added	Added by (name and role)	Comment/detail

Read Time: 6 minutes

1. Recommendation

1.1. The Audit Committee are asked to **approve** the changes to the Whistleblowing Policy.

2. Executive Summary

- 2.1 The report attaches the Whistleblowing Policy which was introduced in May 2022 and has now been reviewed in line with the Colleges policy review cycle.

3. Context

- 3.1 Audit Committee Terms of Reference ask that the Committee maintains oversight of the Whistleblowing Policy in line with the College review cycle. The following amendments have been made, and the Committee has been asked to approve the changes.
- 3.2 To bring the Policy in line with the standard format, no5 – ‘Responsibilities’ has been added together with the Equality Impact Analysis (EIA) at appendix 1.

4. Strategic Implications

- 4.1 Mission 2030.

5. Risk

Risk	Mitigations
All risks	<ul style="list-style-type: none"> ➤ All risks on the Strategic Risk Register are monitored regularly. ➤ Deep dives for each risk are conducted by Audit committee. ➤ Internal and External Auditor oversight. ➤ Risk Management procedures and oversight in place.

6. Implications

Financial	Yes	Malpractice can impact on all areas of College operations and strategy, which can affect reputation, sustainability, student experience and incur potential criminal/civil legal proceedings.
Legal		
Learning and Teaching		
Equalities		

Lorraine Grierson

Governance Professional

22 October 2025



**Dumfries and
Galloway College**

One step ahead

WHISTLEBLOWING POLICY

Responsibility: Governance Professional

Issue Date:

Equality Impact Assessment:

Version: 2



Table of Contents

Whistleblowing Policy.....	2
1. Purpose.....	2
2. Scope.....	2
3. References.....	3
4. Definitions.....	3
5. Responsibility.....	3
6. Policy.....	3
6. Distribution.....	6
7. Revision Log.....	7
Appendix 1 – Equality Impact Assessment.....	7

Whistleblowing Policy

1. Purpose

Dumfries and Galloway College is committed to the highest standards of professional practice and good governance and will treat reports of suspected misconduct seriously.

2. Scope

- Provide ways for employees/workers to raise concerns and receive feedback.
- Inform employees/workers on how to take the matter further if they are dissatisfied with the response.
- Reassure employees/workers that they will be protected from detrimental treatment for ‘whistleblowing’ in good faith and in the public interest.

3. *References*

- None

4. *Definitions*

A whistleblower is a person who raises a genuine concern relating to any of the issues below. It is not necessary for a whistleblower to have proof misconduct is being, has been, or is likely to be committed – a reasonable belief, suspicion or concern is sufficient. Staff are not responsible for investigating a suspicion or concern – it is for the College to carry out an investigation once it has received a report.

5. *Responsibility*

- The Board of management is responsible for approving this policy and Audit Committee have oversight of its effectiveness.
- The Governance Professional is responsible for compliance of this Policy.
- Every employee has a duty and responsibility to disclose information in good faith, which they believe shows significant malpractice or wrongdoing within the college.
- On receipt of a complaint, the Governance Professional will liaise with the relevant SLT member and select an Investigating Officer.
- The Investigating Officer will undertake the role independently. Initially they will conduct enquiries to determine whether an investigation should take place, findings of which, will be reported to the Governance Professional.

6. *Policy*

This policy is intended to promote the disclosure of information which relates to suspected misconduct or dangers to the College. This may include: -

- that a criminal offence has been committed, is being committed or is likely to be committed.

- a failure to comply with a legal obligation.
- a miscarriage of justice.
- danger to health or safety of any individual.
- damage to the environment.
- financial or non-financial maladministration and misconduct.
- obstruction or frustration of the exercise of academic freedom.
- academic or professional misconduct of a serious nature.
- improper conduct or unethical behaviour of a serious nature.
- unauthorised disclosure of confidential information.
- breach of the College's internal policies and procedures; or
- the deliberate concealment of information relating to any of the above matters.

The above list of examples is not intended to be exhaustive and there may be other examples of misconduct or wrongdoing which it would be appropriate to consider under this policy. The Whistleblowing policy is specifically for those types of incidents detailed above, there are other procedures that may be relevant for workplace employment issues and for stakeholder complaints.

6.1 For minor issues employees should normally raise concerns with their line manager or, failing whom, another senior manager. Section 4 details how the concern will be dealt with.

6.2 The Whistleblowing Policy is expected to be used for serious and sensitive issues or exceptionally serious issues (e.g. corruption, fraud, bribery, unlawful acts) and the first step will be to raise the concern with the Governance Professional who will then raise the matter with the relevant SLT member (unless he/she, or senior management collectively, is the subject of the complaint in that case the Principal should be contacted or failing that the Chair of the Board of Management).

6.3 To raise a concern you should contact –

The Governance Professional – boardsecretary@dumgal.ac.uk

All issues raised within this policy are treated in confidence. To maintain confidentiality the Governance Professional will support the senior member of staff selected to investigate the concern.

- 6.4 When a concern is raised the Governance Professional should inform the Chair of the Board of Management, the Principal and the Chair of the Audit Committee. If any of those individuals are involved in the concern raised, they will not be informed until it is determined an investigation is necessary.
- 6.5 When you raise a concern, where possible the following should be included:
- 6.5.1 The background and history of the concern, giving names, dates and places.
- 6.5.2 The reason why you are particularly concerned about the situation. Those who do not feel able to put their concern in writing can telephone or meet the appropriate officer. The earlier the concern is expressed, the easier it is to take action.
- 6.6 Although employees are not expected to prove the truth of an allegation, they will need to demonstrate to the Governance Professional there are sufficient grounds for concern, i.e. they have an honest and reliable suspicion or belief that malpractice or wrongdoing has happened, is happening, or is likely to happen.
- 6.7 Employees should not attempt to investigate the matter themselves. This policy provides an appropriate means to raise whistleblowing concerns and is intended to protect all parties involved in such a process.
- 6.8 Concerns reported under this policy will be taken seriously and investigated. Investigations will be undertaken as quickly as practicable following a report to the Governance Professional to ensure that the quality or depth of the investigation is not affected. The seriousness and complexity of reported concern will have an impact on the time needed to carry out and conclude an investigation, and in some instances, it may be necessary to refer a matter to an external advisor.
- 6.9 In the investigation, where the issue is referred to an outside body, there will first be a preliminary internal investigation. It is however recognised that due to the nature of the concern the member of SLT investigating may inform Police Scotland, the College's Auditors or other relevant external organisations.
- 6.10 All investigations conducted will be undertaken by a member of SLT as identified by the Governance Professional.
-

- 6.11 Initial enquiries by the SLT member will be made to decide whether an investigation is appropriate and, if so, what form it should take. Concerns or allegations which fall within the scope of other, existing procedures, will follow the relevant one.
 - 6.12 Within 15 working days of a concern being received, the Governance Professional will write to the employee who raised the issue:
 - 6.12.1 Acknowledging that the concern has been received
 - 6.12.2 Indicating how the matter is to be dealt with
 - 6.12.3 Indicating whether further investigations will take place, and if not, why not
- This policy encourages employees to put their names to allegations. Concerns expressed anonymously are much less powerful, and whether they will be followed up is at the discretion of the Governance Professional.
- 6.13 The amount of contact between the person raising the concern and the investigator will depend on the nature of the matters raised, the potential difficulties involved, and the clarity of the information provided. If necessary, further information may be sought from the individual.
 - 6.14 The employee needs to be assured that the matter has been properly addressed. Thus, subject to legal constraints, they will receive summary information indicating their concerns have been addressed.
 - 6.15 In the investigation of the matter the SLT investigator should reach a decision on the issue raised and should prepare a report which is shared with the Principal, Chair of the Board and should be tabled at the next available Audit Committee meeting.

7. *Distribution*

All Staff
Repository

8. Revision Log

Revision Log		
Date	Section	Description
18.01.22	All sections	Whistleblowing Policy introduced
	Format	Updated to reflect Document Control layout wit Equality Impact Assessment added as Appendix 1

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
Whistleblowing Policy	Secretary to the Board of Management	1	05.05.22	
Whistleblowing Policy	Secretary to the Board of Management	2		
Whistleblowing Policy	Change to title of Secretary to the Board of Management to Governance Professional	3		
	Addition to No 5 Responsibilities Addition of EIA	4		

Appendix 1 – Equality Impact Assessment

Document:	Whistleblowing Policy
Executive Summary:	This Policy provides guidance to all members of College Staff /Workers on how to inform management if they are concerned about serious malpractice, fraud or corruption within the College.

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	It is not anticipated that this Policy will have a differential impact on people who share protected characteristics. The Policy has been developed to ensure that DGC complies with the Public Interest Disclosure Act 1998 which provides protection to employees against being subject to detrimental treatment by their employers as a result of raising concerns. This protection should apply to all regardless of gender, age etc.
Disability	
Gender	
Gender Based Violence	
Gender identity/ reassignment	
Marriage/civil partnership	
Pregnancy/maternity	
Religion or Belief	
Race	
Sexual Orientation	

Additional Considerations

Care experienced	
Carers	<p>This policy has been developed to comply with UK law and will not have an adverse impact on people who share protected characteristics.</p> <p>The Policy states that any investigation will be carried out as quickly as possible and in a confidential manner.</p>
Mental Health	
Socio-economic status	
Veterans	
Human Rights*	

Lead Officer:	Governance Professional		
Facilitator:			
Date initiated:			
Consultation:	Public Interest disclosure Act 1998		
Research:			
Signature		Date	

Audit Committee		
Agenda Item	5	
Paper Number	AUD1125-5.1	
Date of Meeting	24 November 2025	
Location	MS Teams	
Title of Paper	Audit Committee Annual Report	
Presented by	K Hunter	
Recommendation	Approval	
Freedom of Information Disclosure Assessment		
FOI flag:	<input type="checkbox"/> Disclosable <input checked="" type="checkbox"/> Non-disclosable	
Reason/s for choice:	The report is in draft pending approval, and will be available for publication when it has been finalised	
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: 12 minutes

1. Recommendation

- 1.1. The Audit Committee are asked to consider the draft report and feedback any changes before submission to the Board of Management.

2. Executive Summary

- 2.1. The purpose of this report is to advise the Board of Management on the activities and decisions of the Audit Committee during the financial year 2024-25 and to provide opinions on matters specified by the Code of Audit Practice.

3. Report

3.1 Background and Membership

- 3.1.1 It is a requirement of the Code of Audit Practice and the College's Standing Orders and Financial Regulations that the Audit Committee provides the Board with an Annual Report so that all members of the Board can be fully informed of, amongst other things, aspects of the system of Internal Control. The Audit Committee work with the Internal and External Auditors independently of College Staff and report directly to the Board of Directors. Part of the remit of the Audit Committee is to give reassurance that the systems of governance, risk management and internal controls across the College are maintained at acceptable levels.

- 3.1.2 The period covered by this report is the twelve-month period 1 August 2024 to 31 July 2025.

- 3.1.3 The membership of the Committee during the period was:

- Gillian Brydson (Chair until September 2024)
- Kirsty Duncan (from September 2024)
- Will Dowson (until March 2025)
- Ann Hill
- Alastair Irons (from September 2024)
- Sue Irving (until July 2025)
- Malcolm MacLeod (until August 2024)
- Jamie Ross (Chair from September 2024)

- 3.1.4 Other attendees at Audit Committee meetings included:

- Joanna Campbell (Principal)
- Caroline Stuart (Chair of the Board)
- Douglas Dickson (Depute Principal)
- Joe McGraw (Vice Principal / Principal)
- Mike Gibson (RSM)
- Aron MacDonald (RSM)
- David Archibald (Henderson Loggie)
- Andrew Reid (Azets)
- Amy Hughes (Azets)
- Alex Elkins (Executive Assistant)

- Lorraine Grierson (Governance Professional)
- Karen Hunter (Executive Director of Finance)

3.1.5 During the period, the Committee’s formal meetings were as follows:

Date of Meeting:	Board members present:
19.09.24	G Brydson, J Ross, A Hill
28.11.24	W Dowson, K Duncan, S Irving, J Ross
13.03.25	W Dowson, K Duncan, A Irons, S Irving, J Ross
29.05.25	A Irons, S Irving, J Ross

3.1.6 There was an average attendance of 3.75 members (55.5%)

3.1.7 The Audit Committee has continued to meet remotely.

3.2 Key work of the Audit Committee during 2024-25

3.2.1 Risk Management is an integral part of the overall governance arrangements of the College, and as such there are specific responsibilities for people and groups undertaking different roles in the organisation. The Board of Management has responsibility to:

- establish the overall culture and ethos in respect of risk and opportunity management within the College as a whole.
- approve major decision affecting the College risk profile or exposure in accordance with appropriate financial strategy and procedures.
- Consider the internal audit service and approved the change in Internal Audit contract to Henderson Loggie from 2025-26 due to RSM’s contract term coming to an end.
- annually review the College approach to risk management, risk appetite and approve changes or improvements as necessary.
- enable the College Executive to discharge their duties in the management of risk.

3.2.2 The Board of Management has delegated responsibility for Risk Management to the Audit Committee. The Audit Committee monitor and report to the Board on internal controls and alert Board Members to any significant emerging issues.

3.2.3 Further work has been completed during 2024-25 following an Internal Audit review the previous year to improve monitoring and reporting on risk matters, ensure appropriate oversight of risks and related mitigations. The College’s internal auditors have highlighted the three reviews completed during the year which are linked to the Risk Register, which all provided a Substantial Assurance opinion.

3.2.4 The Audit Committee continue to monitor and update the Risk Register based on feedback from the Internal and External Auditors. Throughout the year, the Audit Committee review the reports from the Internal Auditors and discuss the findings for each Risk area.

- 3.2.5 The Audit Committee exercises the right to deep dive other risks as appropriate. As the Audit Committee maintain the risk registers, they discuss the potential requirement for any additional deep dives into specific risks regularly.
- 3.2.6 Specifically, during 2024-25, the Audit Committee has overseen the following in order to give reassurance on the levels of risk faced by the College:
- Maintain the risk register and progress for each area
 - Considered the Internal Audit report for 2023-24
 - Considered the individual reports during the 2024-25 Internal Audit reviews
 - Maintained a tracker for implementation of recommendations from the internal audit investigations
 - Considered and approved the internal audit plan for 2025-26
 - Considered the External Audit report and financial statements for 2023-24
 - Approved the plan for the 2024-25 external audit
- 3.2.7 The Audit Committee will review the outcome of the 2024-25 external audit in order to give assurance to the Board of Directors that the College is compliant in its approach to governance, risk and control.

3.3 Internal Audit

- 3.3.1 RSM acted as internal auditors throughout the year to July 2025, with Henderson Loggie commencing their engagement from 2025-26
- 3.3.2 RSM’s Annual Audit Report for 2024-25 was presented at the May 2025 Audit Committee Meeting. The report provides an annual internal audit opinion:

Annual Opinion

For the 12 months ended 31 July 2025, the Head of Internal Audit opinion for Dumfries and Galloway College is:

The organisation has an adequate and effective framework for risk management, governance and internal control and economy, efficiency, and effectiveness.

- 3.3.3 A copy of the full report is detailed in RSM’s ‘Annual Internal Audit Report 2024/2025’.
- 3.3.4 A summary of the internal audits undertaken, and the resulting opinion, is provided below.

Assignment	Assurance level	Actions agreed		
		L	M	H
Curriculum Planning	Substantial Assurance	0	0	0
Health and Safety	Substantial Assurance	1	0	0
Safeguarding	Substantial Assurance	1	2	0
Further Education Statistical (FES) Return	Reasonable Assurance	1	1	0

Student Support Funds	Advisory Review	0	0	0
Board/ Committee Inductions	Substantial Assurance	0	0	0
Payroll	Substantial Assurance	1	0	0
Follow up of Previous Audit Management Actions	Good progress	2	0	0
Total (2024-25)		6	3	0
Total (2023-24)		23	10	0

- 3.3.5 The recommendations are categorised by the auditors according to the level of priority – High, Medium, and Low, and are prioritised to reflect the auditors’ assessment of risk associated with the control weaknesses.
- 3.3.6 In addition, suggestions may be included as part of the Action Plan reported. These are not formal recommendations that impact the overall audit opinion but used to highlight a suggestion or idea that management may want to consider.
- 3.3.7 3 of the recommendations made during the year were categorised as Medium Priority, which was for the previous year. The Safeguarding review raised 2 of the Medium Priority Actions for 2024-25, with 1 Medium Priority action from the FES review. An implementation plan and appropriate timescales have been agreed with Management, and the actions taken to implement the plan within a reasonable timescale will be monitored by the Audit Committee. The Audit Committee will also assess any further actions required as part of the Risk Management processes.
- 3.3.8 No High Priority management actions were made during the year.
- 3.3.9 Where a recommendation is not accepted this is documented in the individual audit reports considered by the Audit Committee. In general, recommendations may not be accepted where it is considered that the benefits of implementation are outweighed by the costs.
- 3.3.10 Factors and Findings which have informed the Internal Audit Opinion were noted in RSM’s report as follows:
- 3.3.11 **Governance** – RSM have taken into consideration the governance and oversight related elements of each of the reviews undertaken as part of the 2024-25 internal audit plan. The Board/ Committee Induction audit resulted in a substantial assurance opinion, with no management actions being identified. Their annual report has stated that ‘There is a sound governance framework in place, and we observed that the Audit committee is effective in monitoring and challenging management and holding them to account’
- 3.3.12 **Risk** – RSM’s report has noted that they have attended all Audit Committee meetings throughout the year and confirmed the College’s risk management arrangements continued to operate effectively in this form. Their risk management opinion is informed by their observation of risk management systems and processes throughout the course of all audits within the internal audit plan. Specific audits linked to the College's risks included:

- Safeguarding
- Curriculum Planning
- Health and Safety

- 3.3.13 **Internal Control** – RSM undertook six audits which resulted in an assurance opinion in 2024-25. From five reviews (83%) they concluded that substantial assurance could be taken, and one review (7%) reasonable assurance could be taken in relation to the design and application of the control frameworks in place.
- 3.3.14 During the year RSM agreed a total of nine management actions across assurance and follow up reviews. Of the actions agreed: six (67%) were 'low' priority and three (33%) were 'medium' priority. They also identified 1 advisory recommendation, and did not agree any 'high' priority actions.
- 3.3.15 Furthermore, the implementation of agreed management actions agreed during the course of the year are an important contributing factor when assessing the overall opinion on control. RSM performed one follow-up review during the year which concluded in a positive opinion (good progress) and confirmed 28 out of 30 actions being marked as implemented. The remaining two actions were marked as partly though not fully implemented.
- 3.4 External Auditors
- 3.4.1 The external auditors throughout the period were Azets Audit Services, Quay 2, 139 Fountainbridge, Edinburgh.
- 3.4.2 The fundamental objective of the planning, approach and execution of the audit is to enable the auditors to express an opinion on whether or not the financial statements, as a whole, give a true and fair view of the activities of the College since the last audit and of its state of affairs as at the Balance Sheet date.
- 3.4.3 We confirm that the external auditors have been approved by the Auditor General in accordance with the Code of Audit Practice and the letter from the Auditor General dated 20 April 2000 for provision of external audit services for the financial period 2024-25.
- 3.4.4 The external audit of the financial statements for the period ended 31st July 2025 commenced in September 2025, and Azets have issued a draft '2024-25 Annual Audit Report to the Board of Management and the Auditor General for Scotland' as noted below.
- 3.5 The Financial Statements
- 3.5.1 The College external Auditors, Azets, have issued a Draft 2024-25 Annual Audit Report, which is attached as an Appendix to this report.
- 3.5.2 The draft 2024-25 Annual audit report indicates that Azets intend to provide an unqualified opinion within their independent auditor's report in the financial statements for the year ended 31 July 2025, subject to completion of outstanding matters prior to formal signing.
- 3.5.3 The Annual Audit Report highlights the significant risks regarding financial sustainability due to the financial pressures on the college sector, which require careful management and oversight.

3.6 Other Matters

3.6.1 There are no matters arising from trusts, joint ventures, subsidiary, or associated companies.

3.6.2 There are no incidents of fraud.

3.6.3 There are no foreseeable events that will affect the work of the Audit Committee.

3.7 Opinion

3.7.1 The financial statements present an accurate view of the state of affairs of the College at 31 July 2025 and of the surplus and cash flows for the year then ended and have been properly prepared;

3.7.2 Funds from the Scottish Funding Council and others have been used for the purposes for which they were given.

3.7.3 The College has complied with the Board’s Standing Orders and Financial Regulations and where appropriate, the Financial Memorandum dated December 2014 from the Scottish Funding Council.

3.7.4 The College has appropriate systems in place to record, process, summarise and report financial and other relevant data. We have not identified any significant weaknesses or governance issues in the College’s accounting and internal control systems throughout the period.

3.7.5 We are satisfied that the Board continued to receive sufficient and appropriate information throughout the period to support the effective and timely scrutiny and challenge.

3.7.6 The Audit Committee’s view on the Board of Management’s responsibilities, as described in the responsibilities of the Board of Management Statement, is that they have been satisfactorily discharged.

3.7.7 The Audit Committee believes that the Code of Audit Practice, and the Financial Memorandum, were fully complied with during 2024-25.

4. Strategic Implications

4.1 This paper links into all strategic priorities of Mission 2030.

5. Risk

Risk	Mitigations
Risk 1. Failure of College strategy to meet the needs of Dumfries and Galloway Region and/or national priorities (BoM)	➤ As per Risk Register

6. Implications

Financial	YES	Financial loss and reputational damage and impact to financial sustainability
Legal	YES	Failure to comply with statutory requirements
Learning and Teaching	YES	Failure to provide sustainable learning opportunities and reduced provision
Equalities	YES	Failure to comply with regulatory requirements

Jamie Ross

Chair of the Audit Committee

13 November 2025



DUMFRIES AND GALLOWAY COLLEGE

Annual internal audit report

Year ended: 31 July 2025

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

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

THE ANNUAL INTERNAL AUDIT OPINION

The annual internal audit opinion is based upon, and limited to, the work performed on the overall adequacy and effectiveness of the College's risk management, control and governance processes. For the 12 months ending 31 July 2025 the Head of Internal Audit opinion for Dumfries and Galloway College is:

Annual opinion

Factors influencing our opinion



The organisation does not have an adequate framework of risk management, governance, internal control or economy, efficiency and effectiveness.



There are weaknesses in the framework of governance, risk management, internal control and economy, efficiency and effectiveness such that it could be, or could become, inadequate and ineffective.



The organisation has an adequate and effective framework for risk management, governance, internal control and economy, efficiency and effectiveness. However, our work has identified further enhancements to the framework of risk management, governance, internal control and economy, efficiency and effectiveness to ensure that it remains adequate and effective.



The organisation has an adequate and effective framework for risk management, governance, internal control and economy, efficiency and effectiveness.

The factors which are considered when influencing our opinion are:

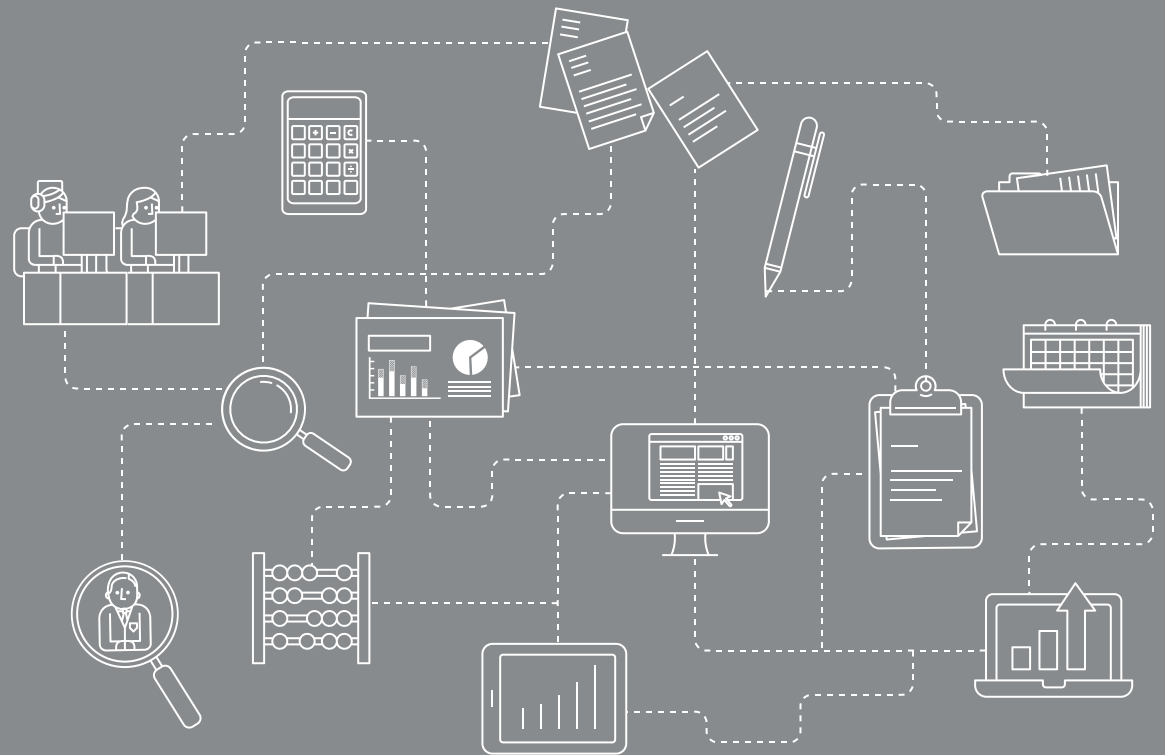
- inherent risk in the area being audited;
- limitations in the individual audit assignments;
- the adequacy and effectiveness of the risk management and / or governance control framework;
- the impact of weaknesses identified;
- the level of risk exposure; and
- the response to management actions and timeliness of actions taken.



It remains management's responsibility to develop and maintain a sound system of risk management, internal control, governance, and for the prevention and detection of errors, loss or fraud. The work of internal audit is not and should not be seen as a substitute for management responsibility around the design and effective operation of these systems.

Scope and Limitations

01



1 SCOPE AND LIMITATIONS OF OUR WORK

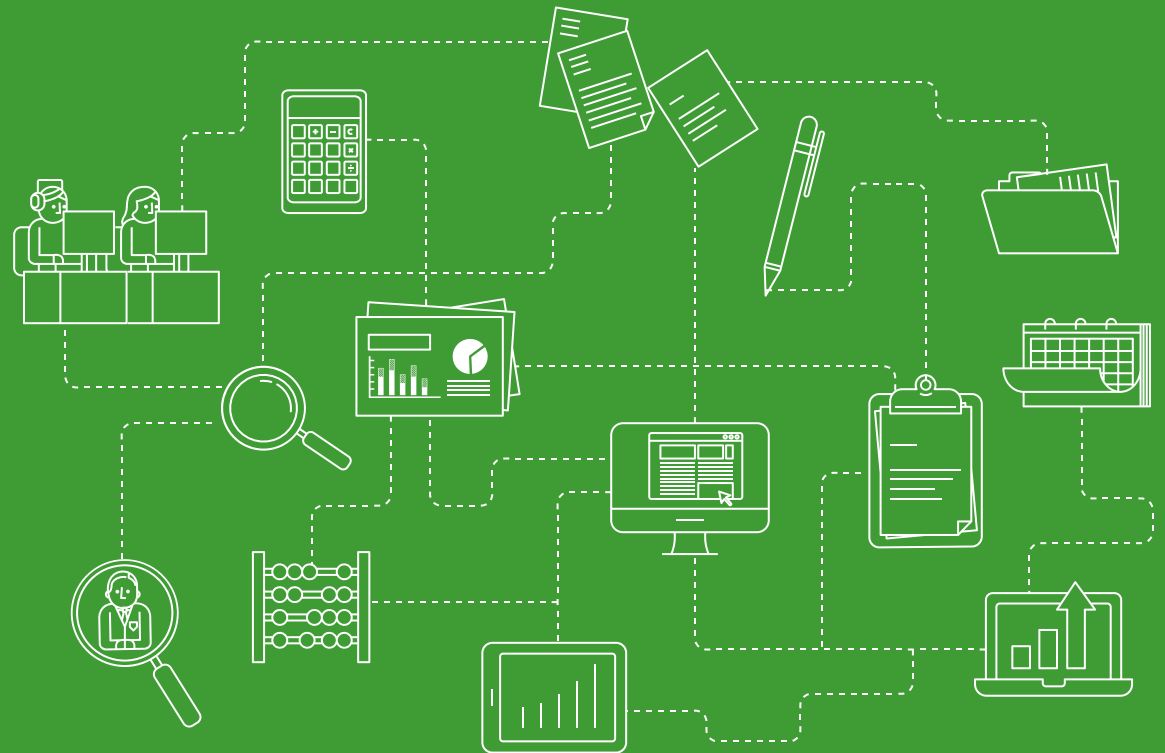
The formation of our draft opinion is achieved through a risk-based plan of work, agreed with management and approved by the Audit Committee, our opinion is subject to inherent limitations, as detailed below.



- Internal audit has not reviewed all risks and assurances relating to the College.
- The opinion is substantially derived from the conduct of risk-based plans generated from a robust and College-led assurance framework. The assurance framework is one component that the Board of Management takes into account in making its annual governance statement (AGS).
- The opinion is based on the findings and conclusions of the agreed work which was limited to the area under review and agreed with management.
- Where strong levels of control have been identified, there are still instances where these may not always be effective. This may be due to human error, incorrect management judgement, management override, controls being by-passed or a reduction in compliance.
- Due to the limited scope of our audits, there may be weaknesses in the control system which we are not aware of, or which were not brought to our attention.
- The opinion is based on the testing we have undertaken, which was limited the area being audited, as detailed in the agreed audit report.
- It remains management's responsibility to develop and maintain a sound system of risk management, internal control and governance, and for the prevention and detection of errors, loss or fraud. The work of internal audit is not and should not be seen as a substitute for management responsibility around the design and effective operation of these systems.
- The matters highlighted in this report represent only the issues we encountered during our work. It is not an exhaustive list of all weaknesses or potential improvements. Management remains responsible for maintaining a robust system of internal controls, and our work should not be the sole basis for identifying all strengths and weaknesses.
- This report is prepared solely for the use of the Audit Committee, Board of Management, and Senior Management of Dumfries and Galloway College.

Informing Our Opinion

02



2 FACTORS AND FINDINGS WHICH HAVE INFORMED OUR OPINION

A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix B.

Theme – Governance	Theme – Risk Management	Theme – Internal Control
<p>We have taken into consideration the governance and oversight related elements of each of the reviews undertaken as part of the 2024/25 internal audit plan.</p> <p>A Board / Committee Induction audit was undertaken as part of the 2024/25 internal audit plan, resulting in a substantial assurance opinion and no management actions being identified.</p> <p>There is a sound governance framework in place, and we observed that the Audit Committee is effective in monitoring and challenging management and holding them to account.</p>	<p>Risk management is reviewed at the Audit Committee. We have attended all Audit Committee meetings throughout the year and confirmed the College's risk management arrangements continued to operate effectively in this forum.</p> <p>Our risk management opinion is informed by our observation of risk management systems and processes throughout the course of all audits within the internal audit plan. Specific audits linked to the College's risks included:</p> <ul style="list-style-type: none">• Safeguarding – <i>Risk 6: Failure to meet regulatory obligations</i>• Curriculum Planning – <i>Risk 8: Failure to achieve highest academic performance</i>• Health and Safety – <i>Risk 12: Health and safety compliance</i>	<p>We undertook six internal audit reviews which resulted in an assurance opinion in 2024/25. From five reviews (83%) we concluded that substantial assurance could be taken, and one review (17%) reasonable assurance could be taken in relation to the design and application of the control frameworks in place.</p> <p>During the year we agreed a total of nine management actions across assurance and follow up reviews. Of the actions agreed: six (67%) were 'low' priority and three (33%) were 'medium' priority. We also identified 1 advisory recommendation. We did not agree any 'high' priority actions.</p> <p>Furthermore, the implementation of management actions agreed during the course of the year are an important contributing factor when assessing the overall opinion on control. We have performed one follow-up review during the year which concluded in a positive opinion (good progress) and confirmed 28 out of 30 actions being marked as implemented. The remaining two actions were marked as partly though not fully implemented.</p>

As well as the headline findings discussed above, the following areas have helped to inform our opinion. A summary of internal audit work undertaken, and the resulting conclusions, is provided at appendix A.



Acceptance of internal audit management actions

Management have agreed actions to address all of the findings reported by the internal audit service during 2024/25.



Implementation of internal audit management actions

Where actions have been agreed by management, these have been monitored by management through the action tracking process in place. During the year progress has been reported to the Audit Committee, with the validation of the action status confirmed by internal audit on one specific follow up.

Follow up

Our follow up of the actions agreed to address previous years' internal audit findings shows that the College have made **good progress** in implementing the agreed actions. Of the 30 actions followed up (10 medium, 20 low priority), 28 were confirmed to have been implemented, with the remaining two (both originally medium priority) marked as partly though not fully implemented and priorities reduced to low.



Working with other assurance providers

In forming our opinion we have not placed any direct reliance on other assurance providers.



Topics judged relevant for consideration as part of the annual governance statement

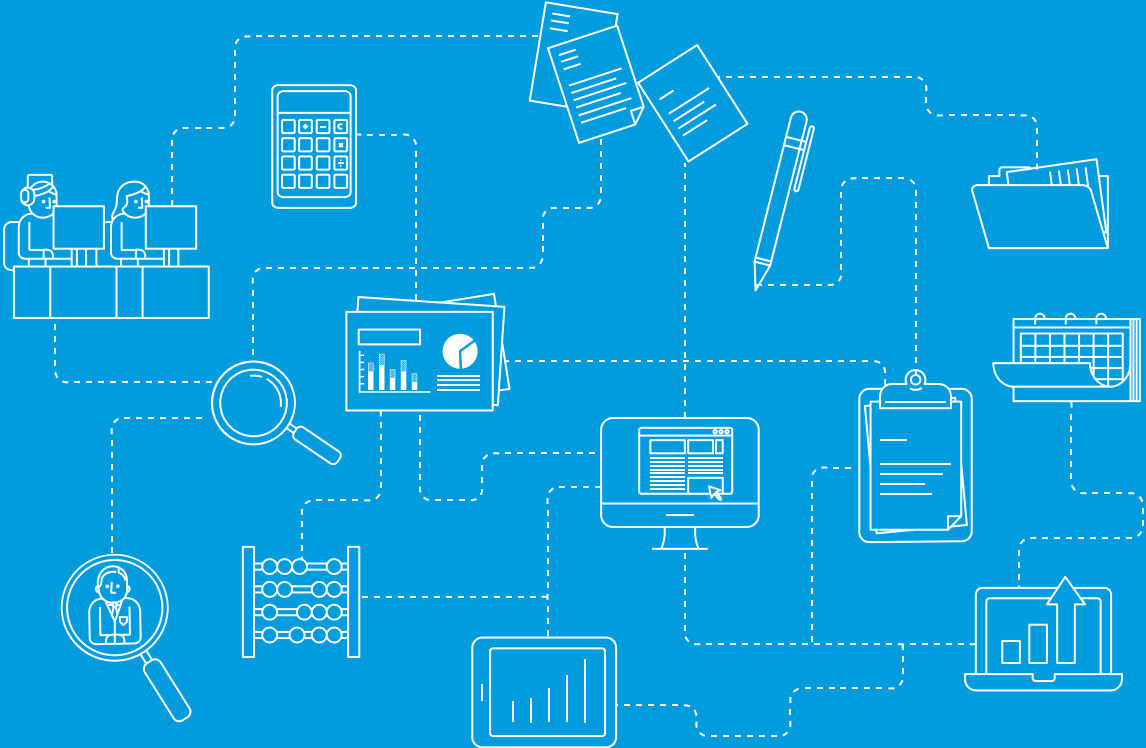
Colleges are required to include a Statement of Corporate Governance and Internal Control within their financial statements. As your internal audit provider, the assignment opinions and advisory reviews that we undertake and report on during the year are part of the framework of assurances that assist the Board of Management (through the Audit Committee) to prepare an informed statement and provide the opinions required.

There are no specific topics or findings that we feel require consideration as part of the annual governance statement.

Our overall opinion may be used by the Board of Management in the preparation of the 2025 Statement.

Our Performance

03



3.1 Wider value adding delivery

Area of work	How has this added value?
Sector briefings and articles	<p>We have issued a number of sector briefings during the year providing information on key developments, publications and guidance including:</p> <ul style="list-style-type: none">• Further Education Funding Briefing;• Higher Education News Briefing;• Education Edit Newsletter; and• Further Education Benchmarking Report covering the full 2023/24 academic year. <p>We have also published commentary on the education sector on our website and have been a contributor to FE news articles.</p>
Webinar invitations	<p>We have issued a webinar invitation for management to have the opportunity to attend a Managing Fraud and AI in Education Webinar, to enhance their knowledge of the specific area where updates are prominent.</p>
Flexible annual planning approach	<p>We have remained flexible with our annual planning approach. This enables us to react to changes in priority and risk, to ensure internal audit is focused in the right areas at the right time, to be the best source of assurance where needed in specific areas of risk or control.</p>
1:1 meetings / discussions	<p>Throughout the year we have continued to liaise with management and held operational meetings to obtain and update on College developments.</p>

3.2 Conflicts of interest

During 2024/25, RSM have provided additional reviews for the College, one in relation tax compliance, and one in relation to employment law. Both reviews were conducted by different teams within RSM to the Internal Audit Team and therefore we do not perceive this to be a conflict of interest.

Internal audit remains independent and there have been no threats to our independence when delivering the audit plan during 2024/25.

3.3 Conformance with internal auditing standards

RSM affirms that our internal audit services are designed to conform to the Global Internal Audit Standards, the wider International Professional Practices Framework (IPPF), and the Internal Audit Code of Practice as published by the Global Institute of Internal Auditors (IIA) and the Chartered IIA. Our next external quality assessment (EQA) will take place in 2026.

Under the Standards, internal audit services are required to have an EQA every five years. The RSM UK Risk Assurance service line commissioned an external independent review of our internal audit services in 2021, to provide assurance as to whether our approach continues to meet the requirements.

The external review concluded that RSM 'generally conforms*' to the requirements of the IIA Standards' and that 'RSM IA also generally conforms with the other Professional Standards and the IIA Code of Ethics. There were no instances of non-conformance with any of the Professional Standards'.

* The rating of 'generally conforms' is the highest rating that can be achieved, in line with the IIA's EQA assessment model.

3.4 Quality assurance and continual improvement

To ensure that RSM remains compliant with the Global Internal Audit Standards and the IPPF, we have a dedicated internal Quality Assurance Team who undertake a programme of reviews to ensure the quality of our audit assignments. This is applicable to all Heads of Internal Audit, where a sample of their clients will be reviewed. Any findings from these reviews are used to inform the training needs of our audit teams.

As part of the Quality Assessment and Improvement Programme, none of your files were selected for Internal Quality Monitoring programme during 2024/25. From results of the reviews undertaken across our client base, there are no areas which we believe warrant flagging to your attention as impacting on the quality of the service we provide to you.

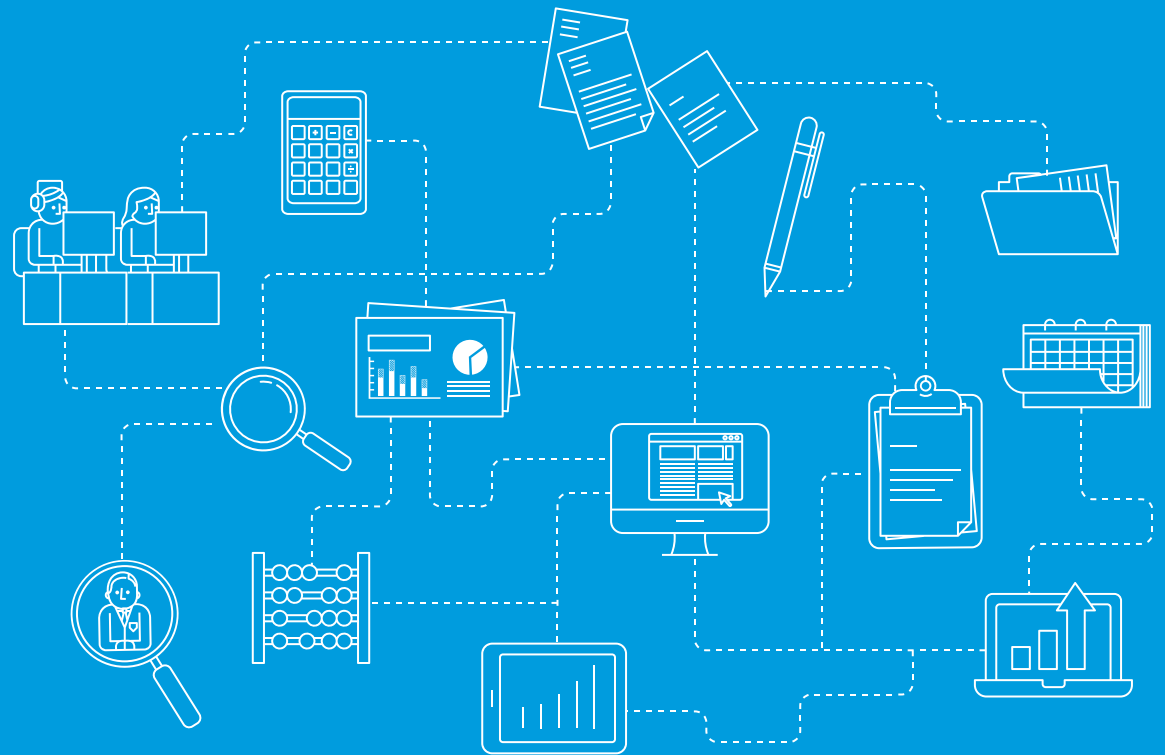
In addition to this, any feedback we receive from our post assignment surveys, client feedback, appraisal processes and training needs assessments is also taken into consideration to continually improve the service we provide and inform any training requirements.

3.5 Performance indicators

	Delivery		Quality		
	Target	Actual	Target	Actual	
Audits commenced in line with original timescales*	Yes	Yes	Conformance with IPPF	Yes	Yes
Draft reports issued within 10 days of debrief meeting	10 working days	5 days (average)	Liaison with external audit to allow, where appropriate and required, the external auditor to place reliance on the work of internal audit	Yes	Yes
Management responses received within 10 days of draft report	10 working days	10.6 days (average)	Response time for all general enquiries for assistance	2 working days	2 working days (average)
Final report issued within 3 days of management response	3 working days	1 working day (average)	Response for emergencies and potential fraud	1 working day	N/A

Appendices

04



APPENDIX A: SUMMARY OF INTERNAL AUDIT WORK COMPLETED

All of the assurance levels and outcomes provided below should be considered in the context of the scope, and the limitation of scope, set out in the individual assignment report.

Assignment	Lead	Status / Opinion issued	Actions agreed			
			A	L	M	H
Curriculum Planning	Executive Director of Student Experience and Academic Performance	Substantial Assurance	0	0	0	0
Health and Safety	Director of Estates and Sustainability	Substantial Assurance	0	1	0	0
Safeguarding	Executive Director of Student Experience and Academic Performance	Substantial Assurance	0	1	2	0
FES Return	Student Records Manager	Reasonable Assurance	1	1	1	0
Student Support Fund	Student Records Manager	Advisory Review	0	0	0	0
Board / Committee Inductions	Executive Director of Finance and Planning	Substantial Assurance	0	0	0	0
Payroll	Executive Director of Finance and Planning	Substantial Assurance	0	1	0	0
Follow Up	Executive Director of Finance and Planning	Good progress	0	2	0	0

APPENDIX B: OPINION CLASSIFICATION

We use the following levels of opinion classification within our internal audit reports, reflecting the level of assurance the board can take:



Minimal Assurance

Taking account of the issues identified, the board cannot take assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Urgent action is needed to strengthen the control framework to manage the identified risk(s).



Reasonable Assurance

Taking account of the issues identified, the board can take reasonable assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

However, we have identified issues that need to be addressed in order to ensure that the control framework is effective in managing the identified risk(s).



Partial Assurance

Taking account of the issues identified, the board can take partial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied or effective.

Action is needed to strengthen the control framework to manage the identified risk(s).



Substantial Assurance

Taking account of the issues identified, the board can take substantial assurance that the controls upon which the organisation relies to manage this risk are suitably designed, consistently applied and effective.

- | +



FOR FURTHER INFORMATION CONTACT

Rob Barnett, Head of Internal Audit

Anastasia Mullen, Associate Director

Email: Robert.Barnett@rsmuk.com

Email: Anastasia.Mullen@rsmuk.com

rsmuk.com

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

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

This report is released to you on the basis that it shall not be copied, referred to or disclosed, in whole or in part (save as otherwise permitted by agreed written terms), without our prior written consent.

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

RSM UK Risk Assurance Services LLP is a limited liability partnership registered in England and Wales no. OC389499 at 6th floor, 25 Farringdon Street, London EC4A 4AB.

Dumfries and Galloway College

Internal Audit Progress Report

Audit Committee – 24 November 2025

Issued – 18 November 2025



Internal Audit Progress Report November 2025

Progress with the annual plan for 2025/26 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Internal Audit Annual Plan 2025/26	May 2025	Draft: 21/05/25 Final:	2026/01	N/A	29/05/25	
Learning & Development	March 2026					Fieldwork commenced 17/11/25
Payroll	March 2026					Proposed start date for fieldwork 14/01/26
Operational Estates Management	March 2026					Fieldwork commenced 10/11/25
Budgetary Control / Financial Planning	May 2026					Proposed start date for fieldwork 16/03/26
Cyber Security	May 2026					Proposed start date for fieldwork 23/02/26
Credits Audit	November 2025	Draft: 17/11/25 Final:	2026/03	Audit report unqualified	24/11/25	Credit's Audit Certificate has been submitted to the SFC. Draft internal audit report issued to College for management comment.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit Committee	Comments
Student Support Funds	November 2025	Draft: 17/11/25 Final: 17/11/25	2026/02	No reservations, but observations made in audit reports	24/11/25	
Follow-up Review	May 2026					Proposed start date for fieldwork 23/03/26

Gradings are defined as follows:

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

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Dumfries and Galloway College

2024/25 Student Support Funds

Internal Audit report No: 2026/02

Draft Issued: 17 November 2025

Final Issued: 17 November 2025



		Page
Section 1	Management Summary	
	<ul style="list-style-type: none">• Introduction• Audit Scope• Audit Objectives• Audit Approach• Action Plan• Findings and Conclusion• Acknowledgements	 1 1 2 2 2 2 - 4 4
Section 2	Action Plan	5
Appendices		
Appendix I	Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate	
Appendix II	Higher Education Discretionary and Childcare Fund Return and Audit Certificate	
Appendix III	Education Maintenance Allowance Return and Audit Certificate	



Management Summary

Introduction

Colleges receive **Discretionary Funds** from the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) to provide financial help for students where access to, or continuance in, further or higher education would otherwise be denied due to financial hardship. The maximum payable from the Further Education Discretionary Fund in 2024/25 was £5,000. Colleges could award sums above this limit in exceptional circumstances with prior approval from SFC. The cap for the Higher Education Discretionary Fund was removed in 2024/25 with no maximum amount payable per student.

Childcare Funds sit alongside the Discretionary Funds to provide assistance with the cost of formal childcare expenses. From academic year 2011/12, childcare funds for higher education students formerly allocated to colleges by SAAS, were transferred to the SFC who now allocates childcare funding direct to colleges for all eligible further and higher education students. No limit is placed on the amounts individuals can access and colleges have the flexibility to determine award levels themselves. Priority must however be given to lone parents, part-time students and mature students when allocating funds from the Further Education Childcare Fund.

The Discretionary and Childcare Funds must be administered, and payments made, in accordance with SFC and SAAS guidelines.

Bursary funds are given to students at the discretion of a college to help maintain that student in their education beyond their compulsory school leaving date. An award can include allowances that cover a student's maintenance, travel and study costs. Colleges can also use bursary funds for allowances to cover costs incurred by a student living in college-approved accommodation, or due to having dependants and / or special education needs.

Colleges must apply the terms of the National Policy for Further Education Bursaries, together with applicable legislation and supplementary letters issued by the SFC, when using the funds allocated to them for bursary purposes. The policy sets out the minimum criteria, maximum rates and minimum contribution scales that a college must apply in allocating bursary funds, however, a college may vary the terms of the policy by imposing additional eligibility criteria or conditions. Figures used within the policy to calculate a student's award may be varied, but only in order to reduce the value of an award, although where a college chooses to supplement bursary funds from its own resources it may use the additional resources as it sees fit.

Education Maintenance Allowances (EMAs) provide financial support for 16- to 19-year-olds from low-income households who are attending non-advanced full-time education at school, college or are home educated. Eligible students receive £30 per week, which is targeted at young people from the lowest income families.

EMAs must be administered, and payments made, in accordance with SFC and Scottish Government guidelines.

Audit Scope

For the 2024/25 academic year three specific fund statements were required for audit:

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



Audit Objectives

The audit objectives were to ensure that:

- The College complies with the terms, conditions and guidance notes issued by SFC, SAAS and the Scottish Government;
- Payments to students are genuine claims for hardship, 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 ending 31 July 2025, is in agreement with underlying records.

Audit Approach

The audit approach included:

- Reviewing new guidance from SFC, SAAS and the Scottish Government and identifying internal procedures;
- 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 guidance issued by the SFC was utilised.

Action Plan

The action that we consider necessary on each issue is highlighted in the text for clarity and an action plan for implementation of these recommendations can be found in section 2 and in the appendices.

To aid the use of the action plan, our recommendations have been graded to denote the level of importance that should be given to each one. These gradings are as follows:

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

Findings and Conclusions

In our covering letter to the SFC enclosing the audited **Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return**, we noted the following observation as referred to in our audit report.



Findings and Conclusions (continued)

The FE Student Support Bursary Policy Guidance for AY 2024-25 notes that colleges spend on Study Expenses Allowance (Study Costs) should be in line with the sector average of between 5-6% of their total Student Support spend. Dumfries and Galloway College's spend on Study Costs amounts to 13.6% of total Student Support spend, which the College recognises is above the level in the SFC guidance. As part of this spend, the College advised during our audit that Curriculum Managers had highlighted a need to update the IT devices used in specific courses. The Curriculum Managers liaised with the Digital Services team to identify which classes were impacted, and what devices would be appropriate to meet their needs, and related costs. Devices were purchased for eligible students in the relevant classes as part of their Study Cost allocation. The Executive Director of Finance and Planning highlighted that a robust approval process for all requests was followed, including challenge from the Student Support Funding Officer. Meetings were held involving the Curriculum Managers, Digital Services Manager, Executive Director of Finance and Planning and Student Support Funding Officer to discuss what equipment would be appropriate, and how this would impact on the student experience for each area, as well as how this fit with the SFC Bursary Policy.

In total, £188,073.91 has been charged to the Bursary Fund in 2024/25 for Ipads (£5,437.15), laptops (£151,100.16) and Imacs (£31,536.60). We have been advised that the devices were returned by students at the end of the academic year and refreshed by the Digital Services team to re-distribute the following academic year.

SFC Bursary Policy Award Assessment guidance paragraph 81 notes that colleges should be aware that the SFC actively monitors college expenditure on Study Expenses and will query colleges whose spend exceeds 6%. SFC expects colleges to be able to evidence, and provide a reasonable explanation for Study Expense expenditure, in line with the guidance – particularly if such expenditure is considered to be excessive.

In our covering letter to SAAS enclosing the audited **Higher Education Discretionary and Childcare Fund Return** we noted one observation arising from our audit work: The College has a separate bank account into which the HE Discretionary Funds received from SAAS are paid into however this account is not interest bearing. All payments to students are made from the College's main bank account and funds are transferred between the two accounts as required. The College uses the Government banking service for all of its financial transactions, on instruction from the Scottish Funding Council, and these accounts do not pay interest.

In our covering letter to SFC enclosing the Auditors' Report for the **Education Maintenance Allowance Return**, we noted one minor observation arising from our audit work. Total EMA maintenance payments of £103,110 were made by the College in the year-ended 31 July 2025 compared with £103,260 included in the monthly returns and year-end statement. The difference of £150 relates to an overclaim for rejected EMA BACS payments in October 2024. This error has been adjusted by the College in the monthly return for September 2025.

Recommendation

R1 Ensure that all BACS rejections are accounted for on end-of-month Education Maintenance Allowance returns.



Findings and Conclusions (continued)

In addition to the above, the following points were noted during the course of our audit:

Bursary Return

One student in our Bursary sample was awarded £4,050 for travel to the College by taxi due to an additional support need, which was paid direct to the student, however, this has been included under maintenance in the FES in error.

Recommendation

R2 Ensure that in-year and year-end data integrity checks cover disclosure on the Bursary return.

Copies of the fund statements and audit certificates are provided at **Appendices I to III** of this report.

Acknowledgments

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



Action Plan

Page Ref.	Recommendation	Grade	Management Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date
3	Education Maintenance Allowance Return R1 Ensure that all BACS rejections are accounted for on end-of-month Education Maintenance Allowance returns.	3	A review of BACS Rejections will be added to the EMA Return work instructions to check for correct coding.	Yes	Vice Principal Corporate Services	31 December 2025
4	Bursary Return R2 Ensure that in-year and year-end data integrity checks cover disclosure on the Bursary return.	3	The year end accounts preparation work plan will be updated to include a check on coding of spend to agree to the Bursary return.	Yes	Vice Principal Corporate Services	30 April 2026



Appendix I – Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return and Audit Certificate



**Appendix II – Higher Education Discretionary and Childcare Fund
Return and Audit Certificate**



Appendix III – Education Maintenance Allowance Return and Audit Certificate



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Our ref: DUMF577/DA/STI

Your ref:

Scottish Funding Council
Apex 2
97 Haymarket Terrace
Edinburgh
EH12 5HD

17 November 2025

To Whom it May Concern

**2024/25 Student Activity Data
Dumfries and Galloway College**

On behalf of our above-named client, we have pleasure in attaching our Audit Certificate in relation to the College's FES return for academic year 2024/25.

We understand that the College certificate of Credits claimed, signed by the Principal, has already been submitted by the College.

Should you have any queries regarding the attached, please do not hesitate to contact us.

Yours faithfully



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

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Our ref: DUMF577/DA/STI

Your ref:

Dumfries and Galloway College
Bankend Road
Dumfries
DG1 4FD

17 November 2025

To Whom it May Concern

Auditor's Report to the Members of the Board of Management of Dumfries and Galloway College

We have audited the FES return which has been prepared by Dumfries and Galloway College under SFC's Credit Guidance for colleges issued 26 June 2024 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 15 October 2025.

We conducted our audit in accordance with the 2024-25 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

In our opinion:

- 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
- we can provide reasonable assurance that the FES return is free from material misstatements.



Stuart Inglis
Director
For and on behalf of Henderson Loggie LLP
Chartered Accountants
Dundee Office
stuart.inglis@hlca.co.uk

17 November 2025

Date FES returned: 8 October 2025

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Audit Committee		
Agenda Item	7	
Paper Number	AUD1125-7.1	
Date of Meeting	24 November 2025	
Location	MS Teams	
Title of Paper	Internal Audit Tracker	
Presented by	Lorraine Grierson	
Recommendation	Discussion	
Freedom of Information Disclosure Assessment		
FOI flag:	<input type="checkbox"/> Disclosable <input checked="" 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 Audit Committee is asked to note the contents of the report and discuss any matters arising from it.

2. Executive Summary

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

3. Context

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

3.2. The table below shows the current status of the Reports.

- 1 New report with 2 actions – Safeguarding – now complete
- 1 ongoing report with actions – Follow Up 24/25 – now complete
- 4/4 actions closed.

Report	Total Actions	Status			Target date for completion		
		Overdue	Closed	Ongoing L M H			
Ongoing Reports							
Follow Up 24/25 (Good progress)	2		2	-	-		Dec 25
New Reports							
Safeguarding Substantial Assurance	2		2	-	-		Dec 25
TOTAL	4		2	0	0		

4 HR Audits

4.1 The action log from the HR Audit is attached at appendix 1 showing the ongoing progress towards completion, which will be continually monitored and reported on.

L. Grierson

Governance Professional

29 October 2025