

**Meeting of the Audit and Risk Committee
to be held on Tuesday 10 December 2024 at 4.00pm
by Hybrid Attendance at Kilmarnock Campus and via Microsoft Teams**

AGENDA

1. **Meeting with External and Internal Auditors (6) without staff members (except BGA)**
 2. Welcome and Declarations of Interest (at 4:10pm)
 3. Apologies
 4. Minute of the meeting held on 24 September 2024
 - ARC Action & Decision Tracker

Paper 1 (C/P)
Paper 1A (P)
 5. Matters arising
- Part A – For discussion, decision and approval**
6. National Fraud Initiative (7 / 9) Paper 2 (P) LW
 7. ICT Update Report Paper 3 (R) BJ
 8. 2023-24 Freedom of Information Annual Report (7 / 9) Paper 4 (P) AC
 9. 2023-24 Complaints Annual Report (7 / 9) Paper 5 (P) AC
 10. Internal Audit – Wbg (8) Paper 6 (P) SP
 - a. 2023-24 Credits Audit Report
 - b. 2023–24 EMA Report
 - c. 2023-24 Student Support Funds Report
 11. Internal Audit Annual Report (8) Paper 7 (R) SP
 12. Internal Audit Reports (2 / 10) Paper 8 (R) SP
 - a. Payroll
 - b. GDPR/FOI
 13. External Audit – Azets (8)
2023-24 Audit Report to the BOM and Auditor General Paper 9 (R) ARe
 14. Report and Financial Statements for the year ended 31 July 2024 Paper 10 (R) Ari/LW
 15. Letter of Representation Paper 11 (R) Ari/LW
 16. Other Business
2023-24 Audit and Risk Committee Annual Report (11) Paper 12 (R) SM
 17. 2024-25 Internal Audit Plan Update (2/5/14) Verbal (P) SP

Part B – Regular Reporting/Monitoring

18. Rolling Audit Action Plan (7) Paper 13 (R) LW

Part C – Risk Management

19. Strategic Risk Register (15) Paper 14 (R) ARi

Moved from Part A – For discussion, decision and approval – with Internal Auditor not present

20. Annual review of the effectiveness of Internal Auditor (6)
Paper 15 (R) ARi

Part D – For information/AOB

21. AOB

Date of Next Meeting – Tuesday 18 March 2025 at 4.00pm

(C/P) Confirmed minutes will be published;

(P) Papers will be published on the College website;

(R) Papers will not be published for reasons of commercial sensitivity or for reasons of personal data confidentiality

**Minute of the Audit and Risk Committee
Held by Hybrid Attendance at Ayr Campus
Thursday 24 September 2024**

Present:

Sharon Morrow	Chair
Jane Grant	Vice – Chair
Gillian Longmuir	Non-Executive Board Member
Chris Boyce	Elected EIS-FELA Staff Member

In attendance:

Anne Campbell	Vice Principal, Skills and Enterprise
David Davidson	Vice Principal, People, Performance and Transformation
Hilary Denholm	Board Governance Advisor & Minutes
Alan Ritchie	Vice Principal, Finance & Infrastructure
Liz Walker	Chief Financial Controller
Stephen Pringle	Wbg – Internal Auditors
Andy Reid	Azets – External Auditors

1. Welcome and Declarations of Interest

The Chair, Sharon Morrow, welcomed all present to the meeting, including to their first ARC meeting, Jane Grant and Gillian Longmuir, new Non-Executive Board Members and Chris Boyce, Elected EIS-FELA Staff Member. Jane has agreed to take on the ARC Vice Chair role.

The Chair, Sharon Morrow, offered congratulations on behalf of the Committee to Liz Walker on her new promoted role.

There were no Declarations of Interest presented.

The meeting was confirmed as quorate.

2. Apologies

Apologies were received from Jason Currie, Non -Executive Board Member.

3. Minutes of the Previous Meeting held on 04 June 2024 (Paper 1) C/P

The minutes were approved as a correct record.

Proposed: Sharon Morrow **Seconded:** Jason Currie (via email request)

ARC Action & Decision Tracker (Paper 1A) (P)

The Committee noted all previous decisions and the 2 outstanding actions (cyber security presentation which will be delivered at the December meeting & feedback for ARC Annual Report by 29 Nov latest to Alan Ritchie as still open)

4. Matters Arising

There were no other outstanding matters arising from the minutes.

6. 2024-25 ARC Committee Terms of Reference & Workplan (Paper 3) (P)

H Denholm & A Ritchie highlighted the main updates. The Committee were asked to review and approve the revised Terms of Reference and the 2024/25 Work Plan for the Audit & Risk Committee.

The Committee noted the updates and recommended to the Board for approval.

Decision: ARC45-D01 The Committee reviewed the updated ARC Committee Terms of Reference & Workplan and recommended to the Board of Management for approval.

Action: ARC45-A01: Check consistency of language re Internal Audit EMA / FES Report carried forward to workplan.

8. 2024-25 Internal Audit Plan (Paper 5) (P)

A Ritchie introduced Paper 5 which presented to the Audit and Risk Committee the final 2024-25 Internal Audit Plan.

The Committee noted:

- This plan has previously been presented and was discussed and approved by the June 2024 Committee meeting, being brought back to new Committee membership for this meeting.
- The planning dates and responsible staff for the audit assignments are now confirmed.
- The background to the rationale for selecting the areas to be included in the 2024-25 plan and proposed 2025-26 plan has been included to allow new Committee members to gain an understanding of the reasons for selecting the work proposed.
- The final Internal Audit Plan, including the rebranding update, is provided for the Committee's information.
- The Internal Audit Plan will continue to be reviewed during the year and any amendments will be discussed and agreed with the Committee.

S Pringle added additional comment, and there was further discussion around pre-employment checks (Disclosure Scotland not DBS) staff retention monitoring, and the offer of free training to members of the Committee and wider Board of Management.

The Committee noted the final 2024-25 Internal Audit Plan.

9. Business Continuity Plan (Paper 6) (P)

A Ritchie introduced Paper 6 which presented to the Audit and Risk Committee the Business Continuity Plan for approval.

The Committee noted:

- The College developed its first Business Continuity Plan (BCP) in November 2014.
- The most recent BCP was approved by the Audit Committee in March 2022.
- This is a streamlined version of the previous processes and documentation.
- A Teams site has been created for ease of access, available to all previous members of the BCP Steering Group, Senior Leadership Team, all Heads and relevant Managers across the College.
- Training via desktop exercises have taken place for senior staff.
- The Cyber Incident Response Plan addresses several key risks which the College may face, including for example denial of access and loss of computer records and data.
- The BCP aims to address the risks of loss of buildings / services through a structured approach to incidents.
- The College will engage with the College insurers during the year to gain an external perspective on how the College is likely to address any major incident.
- There will be an update provided at the December meeting around the development of the Cyber Incident Response Plan.

There was discussion around the long-term strategy of moving information to the Cloud, with the target of moving large core systems by end December 2024.

In addition, there was discussion on Committee receiving an update going forward rather than an annual review of the entire large volume BCP documentation.

The Committee agreed an update would suffice.

Action: ARC 45–A04 Amend workplan to reflect update of BCP rather than annual review.

Decision: ARC45-D02 The Committee reviewed and approved the Business Continuity Plan for consideration and approval to the Board.

13.AOB

There was no other business.

Date of Next Meeting – Tuesday 10 December 2024 4pm @ Kilmarnock Campus

P - Papers will be published on the College Website; R - Papers will not be published for reasons of commercial confidentiality or for reasons associated with data protection legislation; C/P - Confirmed minutes will be published on the College Website

RESERVED ITEMS ON THE NEXT PAGE

Audit & Risk Committee - Action and Decision Log

Meeting No 46 – Nov 2024

Meeting Date	Agenda Item	Reference	Details	Action Owner	Due Date	Action Decision	Open Complete Approved Declined
04.06.24	Internal Audit Report 2023-24 – IT Security	ARC44: A01	Arrangement for presentation of the cyber security report to be organised for a future Committee meeting.	A Ritchie	10.12.24	Action	Complete
04.06.24	Audit and Risk Committee 2023-24 Report (Draft)	ARC44: A02	All Committee members to feedback any suggestions for this draft report to A Ritchie by Friday 29 November latest.	All	29.11.24	Action	Complete
24.09.24	6. 2024-25 ARC Committee Terms of Reference & Workplan	ARC45: D01	The Committee approved the updated ARC Committee Terms of Reference & Workplan	NA	03.10.24	Decision	Approved
24.09.24	6. 2024-25 ARC Committee Terms of Reference & Workplan	ARC45: A01	Check consistency of language re Internal Audit EMA and FES Report cf to workplan	A Ritchie	03.10.24	Action	Complete
24.09.24	7. Audit and Risk Committee 2023-24 Report (Draft)	ARC45: A02	Check for consistency the Internal Auditors contract length terms detailed in this report and the Internal Audit Annual Plan.	A Ritchie	29.11.24	Action	Complete
24.09.24	7. Audit and Risk Committee 2023-24 Report (Draft)	ARC45: A03	Check date for consistency in sections 4.21 and 4.12.	A Ritchie	29.11.24	Action	Complete
24.09.24	9. Business Continuity Plan	ARC45: D02	The Committee reviewed and approved the Business Continuity Plan for consideration and approval to the Board	NA	NA	Decision	Approved
24.09.24	9. Business Continuity Plan	ARC45: A04	Amend workplan to reflect annual update on BCP activity rather than annual review of complete BCP.	A Ritchie	29.11.24	Action	Complete
24.09.24	10. Internal Audit Rolling Audit Action Plan	ARC45: D03	The Committee noted, reviewed and approved the extension of recommendation 14 (low) from 31 December 2024 to 30 June 2025	NA	NA	Decision	Approved
24.09.24	Strategic Risk Register	ARC45: D04	The Committee recommended the Strategic Risk Register to the Board for approval.	NA	13.06.24	Decision	Approved

Title of Meeting:	Audit and Risk Committee
Date:	10 December 2024
Subject:	National Fraud Initiative
Purpose:	This paper updates members regards the College's participation in the National Fraud Initiative
Recommendation:	The Audit and Risk Committee is requested to note the content of the NFI Self-Appraisal Checklist 2024

1 Executive Summary

The College continues to participate in the National Fraud Initiative (NFI) as part of the wider assurance / compliance work undertaken by the organisation.

One of the actions arising from the Audit Scotland report '[The National Fraud Initiative in Scotland 2022](#)' is for public bodies to carry out a self-appraisal to ensure that their organisation's planning, approach, and progress during the NFI exercise is appropriate.

The College's NFI Self-Appraisal Checklist 2023-24 (relevant section on Planning) is attached at **Appendix A**. Part A of the appendix is designed to assist Audit and Risk Committee members when reviewing, seeking assurance over, or challenging the effectiveness of the College's participation in the NFI. Part B of the appendix is for staff involved in planning and managing the NFI exercise. The 2024 checklist included two new questions which have been highlighted in red.

The College has also uploaded requested data for the 2024-25 NFI exercise and a report will be provided to the Committee on the NFI process when this is complete.

2 Associated Risks

There are no further risks required to be considered because of this report.

3 Equality and Diversity Impact Assessment

An EDIA is not applicable to this paper given the subject matter.

4 Publication

This paper will be published on the College website.

Liz Walker
Chief Financial Controller
10 December 2024

National Fraud Initiative in Scotland

Self-appraisal checklist



Background

1. The National Fraud Initiative (NFI) in Scotland is a 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 held by different public bodies and on different financial systems, to identify matches that might suggest the existence of fraud or error.
2. The NFI is an integral part of counter-fraud governance arrangements across the public sector and is referenced in corporate governance codes and annual governance statements as an example of proactive action to detect and prevent fraud.
3. Almost all public sector bodies who have auditors appointed by the Auditor General and Accounts Commission are mandated to take part in the biennial exercise. The exceptions are very small bodies. Details of those mandated to participate can be found [here](#).
4. In addition to the audited bodies mandated to participate in the exercise, wider public sector bodies (outwith the Audit Scotland family of audit appointments) may be invited to participate on a voluntary basis.
5. More information about the NFI is available on our [counter-fraud hub](#).

Self-appraisal checklist

6. We encourage all participating bodies to use the checklist to self-appraise their involvement in the NFI prior to and during the NFI exercises.
 - [Part A](#) is designed to assist audit committee members (or equivalent) when reviewing, seeking assurance over, or challenging the effectiveness of their body's participation in the NFI.
 - [Part B](#) is for staff involved in planning and managing the NFI exercise.

Part A: For those charged with governance	Yes/no/partly	Is action required?	Who by and when?
Leadership, commitment and communication			
1. Are we aware of emerging fraud risks and have we taken appropriate preventative and detective action?	Yes The College Strategic Risk Register is updated and reviewed as part of the Board and Committee cycle.	No	
2. Are we committed to NFI? Has the council/board, audit committee and senior management expressed support for the exercise and has this been communicated to relevant staff?	Yes The Senior Leadership Team is supportive of the exercise and this has been shared with all staff.	No	
3. Is the NFI an integral part of our corporate policies and strategies for preventing and detecting fraud and error. And do we make reference to NFI in our governance codes and statements?	Yes There is reference to NFI on the College website and fraud prevention is included within the College's financial regulations.	No	
4. Does our Key Contact have sufficient authority and time to ensure that NFI is delivered effectively?	Yes Our key contact is VP Finance and Infrastructure who oversees the exercise. All user details are up to date.	No	
5. Has the approach to follow up of different NFI match types been clearly set out and reported as part of the bodies NFI planning process?	Yes The College reports on all different match types to the Board.	No	
6. Are NFI progress and outcomes reported regularly to senior management and elected/board members (eg, the audit committee or equivalent)?	Yes Reports are provided at the start of the exercise and by exception on the outcomes. If significant issues or frauds arose within the College or the sector then these	No	

	may also be reported to the Board or senior management.		
7. Where we have not submitted data or used the matches returned to us (eg, council tax single person discounts), are we satisfied that alternative fraud detection arrangements are in place and that we know how successful they are?	N/a The College uses the NFI matching service. Student Funding and Student Services engage with DWP for validation/queries.	No	
8. Does internal audit, or equivalent, monitor our approach to NFI and our main outcomes, ensuring that any weaknesses are addressed in relevant cases?	Yes NFI is reviewed by external audit as part of their programme of work. Internal audit work is risk based. This covers all aspects of financial oversight and fraud. If significant issues arose then internal audit resources would be targeted to review the identified areas.	No	
9. Do we review how frauds and errors arose and use this information to improve our internal controls?	Yes This is done on an exceptions basis. The College also considers the lessons learned from other colleges.	No	
10. Do we need and have access to fraud investigation officers to enable frauds to be followed up fully?	The College would look to engage either its own legal or internal audit teams to investigate any specialist fraud findings.	No	
11. Do we publish, as a deterrent, internally and externally the achievements of our fraud investigators (eg, successful prosecutions)?	N/a This is done on an exceptions basis. The level of reporting and	No	

detail would also be reviewed at these times, if applicable.

Part B: For NFI Key Contacts and users	Yes/no/partly	Is action required?	Who by and when?
Planning and preparation			
1. Are we aware of emerging fraud risks and taken appropriate preventative and detective action?	Yes The College Strategic Risk Register is updated and reviewed as part of the Board and committee cycle.	No	
2. Are we investing sufficient resources in the NFI exercise?	Yes The current level of resources would be increased if significant or repeated instances of fraud took place.	No	
3. Do we plan properly for NFI exercises, both before submitting data and prior to matches becoming available? This includes considering the quality of data and being clear about the approach to follow up of different match types.	Yes The College's Finance Department review arrangements for submitting data and for matches.	No	
4. Where NFI outcomes have been low in the past, do we recognise that this may not be the case the next time, that NFI can deter fraud and that there is value in the assurances that we can take from low outcomes?	Yes The College recognizes that no organisation can be complacent about fraud and the College has robust internal controls in place to mitigate the potential for fraud. These are reviewed on an ongoing basis.	No	
5. Do we confirm promptly (using the online facility on the secure website) that we have met the fair processing notice requirements?	Yes College complies with deadlines set by NFI	No	
6. Do we plan to provide all NFI data on time using the secure data file upload facility properly?	Yes	No	
Effective follow up of matches			

<p>7. Do all departments involved in NFI start the follow up of matches promptly after they become available?</p>	<p>Yes This process is led by the College's key contact who has sufficient authority to ensure this happens.</p>	<p>No</p>	
<p>8. Do we give priority to following up high-risk matches, those that become quickly out of date and those that could cause reputational damage if a fraud is not stopped quickly?</p>	<p>Yes Fraud is treated seriously by the College and prompt action is always taken on any suspected fraud.</p>	<p>No</p>	
<p>9. Are we investigating the circumstances of matches adequately before reaching a 'no issue' outcome, in particular?</p>	<p>Yes All matches are investigated and a reason provided before being recorded as no issue. Record kept of reason for decision.</p>	<p>No</p>	
<p>10. Are we drawing appropriately (in health bodies) on the help and expertise available from NHS Scotland Counter Fraud Service?</p>	<p>N/a</p>	<p>No</p>	

Cont.

Part B: For NFI Key Contacts and users	Yes/no/partly	Is action required?	Who by and when?
11. Are we taking appropriate action in cases where fraud is alleged (whether disciplinary action, penalties/cautions or reporting to the Procurator Fiscal)? Are we recovering funds effectively?	Yes Appropriate action is taken and is in line with the College's approved policy.	No	
12. Do we deploy resources in proportion to risks, and scale down work on match reports where early work has not found any fraud or error?	Yes Decisions are taken throughout the process to ensure an effective, but proportionate, use of resources.	No	
13. Where the number of high-risk matches is very low, are we adequately considering the medium and low-risk matches before we cease our follow-up work?	Yes All matches are considered and a decision reached.	No	
14. Overall, are we deploying appropriate resources on managing the NFI exercise?	Yes	No	
Recording and reporting			
15. Are we recording outcomes properly in the secure website and keeping it up to date?	Yes	No	
16. Do staff use the online training modules and guidance on the secure website, and do they consult the Cabinet Office NFI team if they are unsure about how to record outcomes (to be encouraged)?	Yes This is on an exceptions basis.	No	
17. If, out of preference, we record some or all outcomes outside the secure website, have we made arrangements to inform Audit Scotland and the Cabinet Office NFI team about these outcomes?	N/a All outcomes are recorded on the secure website.	No	

Suggestions for improving efficiency and effectiveness

7. Audit Scotland continues to encourage organisations to review and investigate NFI matches efficiently and effectively. This enables them to make better use of their limited resources.

Area	How to work more efficiently
Use the NFI software efficiently	Ensure staff involved in the NFI keep up to date with new features of the web application and good practice, by reading the guidance notes and watching the online training modules before they begin work on the matches.
Act upon the matches that are time critical, to identify overpayments at an early stage	Key Contacts should schedule staff resources so that time critical matches, such as housing benefit to students, can be dealt with as soon as they are received.
Coordinate investigations across internal departments to avoid duplication of effort or delays in identifying overpayments	Key Contacts should coordinate investigations across internal departments and, for example organise joint investigation of single person discount matches involving housing benefit, to ensure all relevant issues are actioned.
Only spend time looking at matches that meet local fraud risks	<p>Use the tools within the web application, such as the filter and sort options or data analysis software, to help prioritise matches that you deem the highest risk.</p> <p>You should also look back to see which reports in a previous exercise gave you outcomes.</p> <p>This will save time and free up staff for the most important investigations.</p>
Respond to enquiries from other organisations that take part in the NFI promptly	The web application shows the number of shared comments which require a response (Outstanding Actions). These responses should be prioritised if they relate to an ongoing investigation so that it can be progressed promptly.
Address data quality issues highlighted within the web application Data Quality Module before the next NFI exercise	Review the quality of the data supplied before the next exercise as external providers normally have to phase in changes to extraction processes. Better data quality will improve the quality of resulting matches.
Prioritise employee fraud recovery and the use of civil sanctions	Develop capability and capacity to punish fraudsters, ensuring that investigations are not abandoned if the individual resigns, leaves the property etc. Seek, through collaborating with law enforcement and the courts, the recovery of defrauded funds.

Source: Adapted from the Cabinet Office NFI web app



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 T: 0131 625 1500 E: info@audit.scot
www.audit.scot

Title of Meeting: Audit and Risk Committee

Date: 10 December 2024

Subject: 2023-24 Freedom of Information Annual Report

Purpose: This paper presents the 2023-24 Freedom of Information Annual Report for consideration by the Committee as part of the overall assurance reporting by the College.

Recommendation: The Audit and Risk Committee is requested to note the content of the report and consider whether the Internal Audit Plan requires to be reviewed.

1 Executive Summary

The report lays out the Three Lines of Defence model of assurance within which the College operates. The framework is summarised in Appendix 1 and further detail is provided in section (2) of the report.

The 2023-24 Freedom of Information Annual Report is provided as part of the overall assurance framework and is a “first line” of defence assurance document. The report forms part of the annual suite of reports considered by the Senior Leadership Team and is published externally. The SLT review the report and assess whether there are any areas of concern or work that requires to be undertaken to address areas of concern.

The report executive summary highlights to College position:

This report summarises the College position on Freedom of Information (FOI) and Environmental Information Regulation (EIR) requests for 2023-24.

The number of requests received has slightly increased since 2022-23 with an additional 5 EIRs being received. These EIRs were in relation to RAAC being present in our buildings, emissions for business travel, litter volumes and management, and fly tipping incidents and management.

The College has responded to 95% of all requests within the required timescale. Two requests were responded to after the due date, one due to being unable to trace the original request being received, however, was responded to within 1 working day once chaser received and one due to the delay gathering the information for the request.

The types of requests received do not indicate any emerging risks that require to be addressed.

There were no appeals received from the Scottish Information Commissioner.

The report highlights the College compliance with its legislative requirements and does not highlight any issues that require to be addressed.

2 Assurance Framework Context

Assurance is defined as “...an objective examination of evidence for the purpose of providing an independent assessment on governance, risk management, and control processes for the organization.”

As expectations of the College increase and available resources become more restricted, so do the constraints under which it operates and the risks that the organisation face. It is essential that there is an effective and efficient assurance framework in place to give sufficient, continuous and reliable assurance on College stewardship and the management of the major risks to organisational success and delivery of improved, cost-effective public services.

An assurance framework should be structured and provide reliable evidence to underpin the assessment of the risk and control environment for the annual Governance Statement, supported by independent appraisal from the internal audit service. The Governance Statement is a key feature of the College’s annual report and accounts. It covers the College’s corporate governance, risk management and internal control arrangements. The statement should incorporate an evaluation on how well the arrangements have operated in practice, based upon the ongoing assessment processes.

There are many sources of assurance in the College that can be harnessed to provide the body of evidence required to support the continuous assessment of the effectiveness of the management of risk and internal control. Understanding the sources of assurance and their scope means internal audit can focus most effectively on the riskier areas.

Assurance can come from many sources within the College. A concept for helping to identify and understand the different contributions the various sources can provide is the Three Lines of Defence model. By defining the sources of assurance in three broad categories, it helps to understand how each contributes to the overall level of assurance provided and how best they can be integrated and mutually supportive.

FIRST LINE

Within the 'front-line' or business operational areas, there will be many arrangements established that can be used to derive assurance on how well objectives are being met and risks managed; for example, good policy and performance data, monitoring statistics, risk registers, reports on the routine system controls and other management information.

Nature of Assurance

This comes direct from those responsible for delivering specific objectives or operation; it provides assurance that performance is monitored, risks identified and addressed and objectives are being achieved. This type of assurance may lack independence and objectivity, but its value is that it comes from those who know the business, culture and day-to-day challenges.

SECOND LINE

This work is associated with oversight of management activity. It is separate from those responsible for delivery, but not independent of the College's management chain. This could typically include compliance assessments or reviews conducted to determine that policy or quality arrangements are being met in line with expectations for specific areas of risk across the College; for example, purchase to pay systems, health and safety, information assurance, security and the delivery of key strategic objectives.

Nature of Assurance

The assurance provides valuable management insight into how well work is being carried out in line with set expectations and policy or regulatory considerations. It will be distinct from and more objective than first line assurance.

THIRD LINE

This relates to independent and more objective assurance and focuses on the role of internal audit, which conducts a programme of work specifically designed to provide the Accounting Officer with an independent and objective opinion on the framework of governance, risk management and control. Internal audit will place reliance upon assurance mechanisms in the first and second lines of defence, where possible, to enable it to direct its resources most effectively, on areas of highest risk or where there are gaps or weaknesses in other assurance arrangements. It may also take assurance from other independent assurance providers operating in the third line, such as those provided by independent regulators, for example.

As an additional line of assurance, sitting outside of the internal assurance framework and the Three Lines of Defence model, are external auditors, , who are external to the College with a statutory responsibility for certification audit of the financial statements.

It is important that internal audit and external audit work effectively together to the maximum benefit of the organisation and in line with international standards.

2 Associated Risks

There are no further risks required to be considered because of this report.

3 Equality and Diversity Impact Assessment

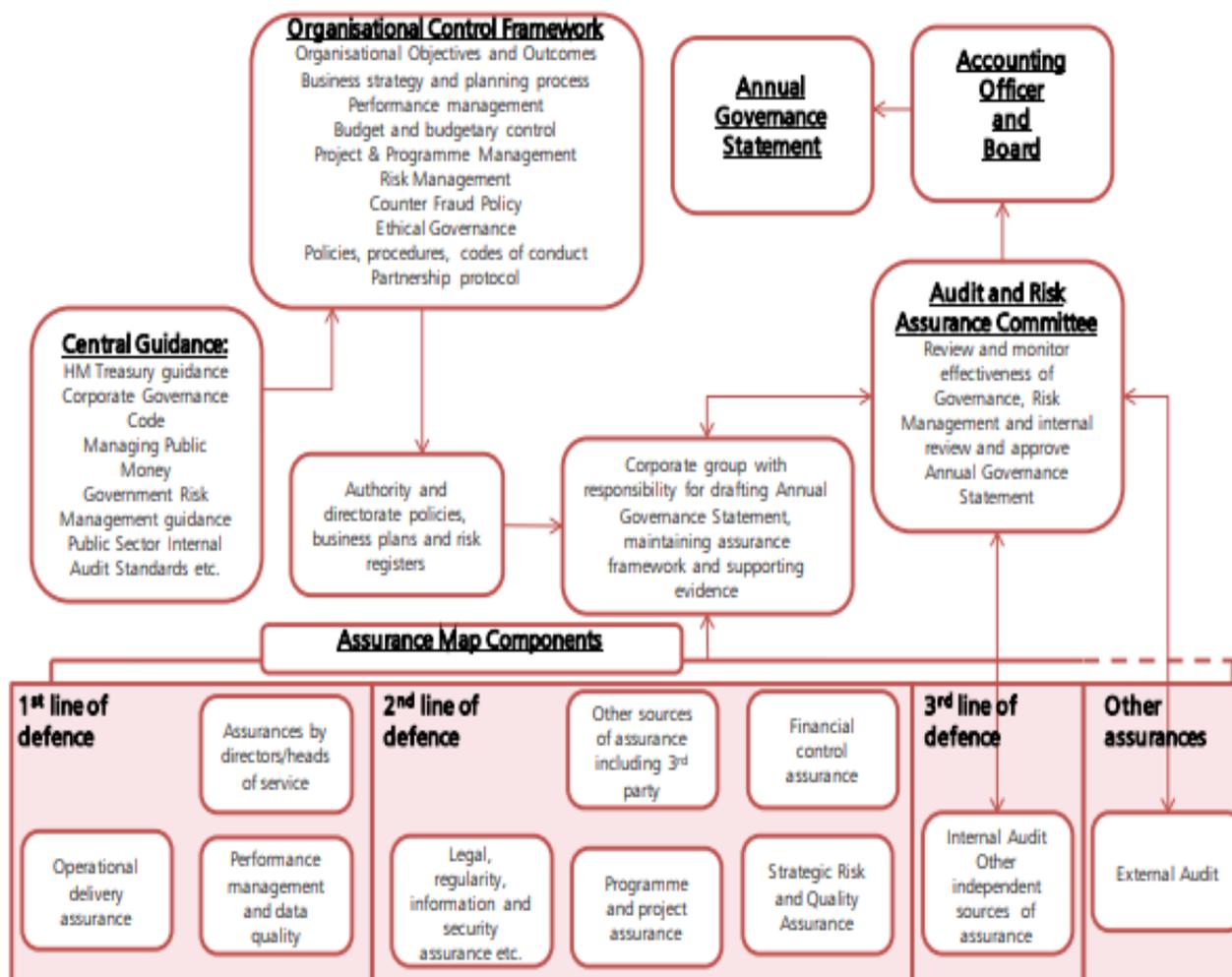
An EDIA is not applicable to this paper given the subject matter.

4 Publication

This paper will be published on the College website.

Alan Ritchie
Vice Principal, Finance and Infrastructure
10 December 2024

Appendix 1 – Assurance Framework



A large, abstract teal graphic on the left side of the page, consisting of two overlapping, curved shapes that create a sense of depth and movement.

Freedom of Information Report August 2023 – July 2024

Executive Summary

2023/2024

This report summarises the College position on Freedom of Information (FOI) and Environmental Information Regulation (EIR) requests for 2023-24.

The number of requests received has slightly increased since 2022-23 with an additional 5 EIRs being received. These EIRs were in relation to RAAC being present in our buildings, emissions for business travel, litter volumes and management, and flytipping incidents and management.

The College has responded to 95% of all requests within the required timescale. Two requests were responded to after the due date, one due to being unable to trace the original request being received, however, was responded to within 1 working day once chaser received and one due to the delay gathering the information for the request.

The types of request received do not indicate any emerging risks that require to be addressed.

There were no appeals received from the Scottish Information Commissioner.

FOI/EIR Requests Received

2023/2024

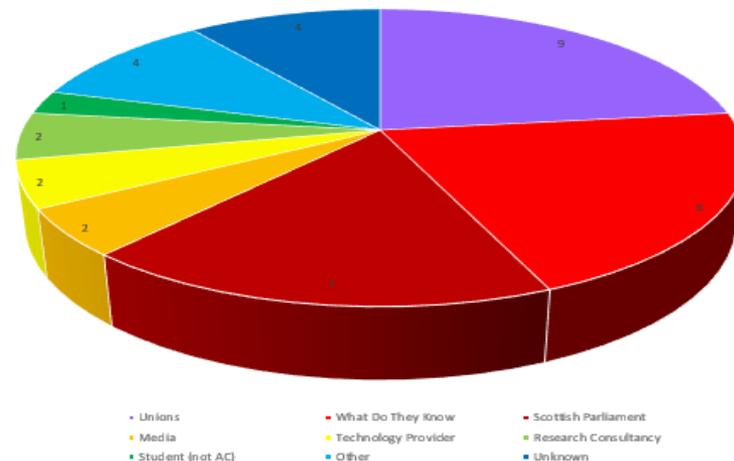
39 requests were received in total. 34 were Freedom of Information requests and 5 were Environmental Information Regulation requests.

The chart on the right shows the number of FOI/EIR requests received by requestor type.

23% of requests were received from the Unions, 21% were received through the what do they know website and 18% were received from the Scottish Parliament.

The charts below show the number of FOI/EIR requests received split by month and the number of requests where an internal review was requested.

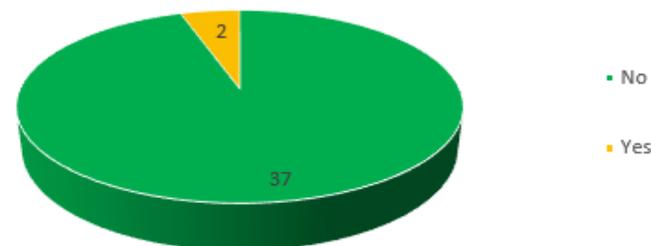
FOI/EIR requests received, split by requestor type



FOI/EIR requests received, split by month



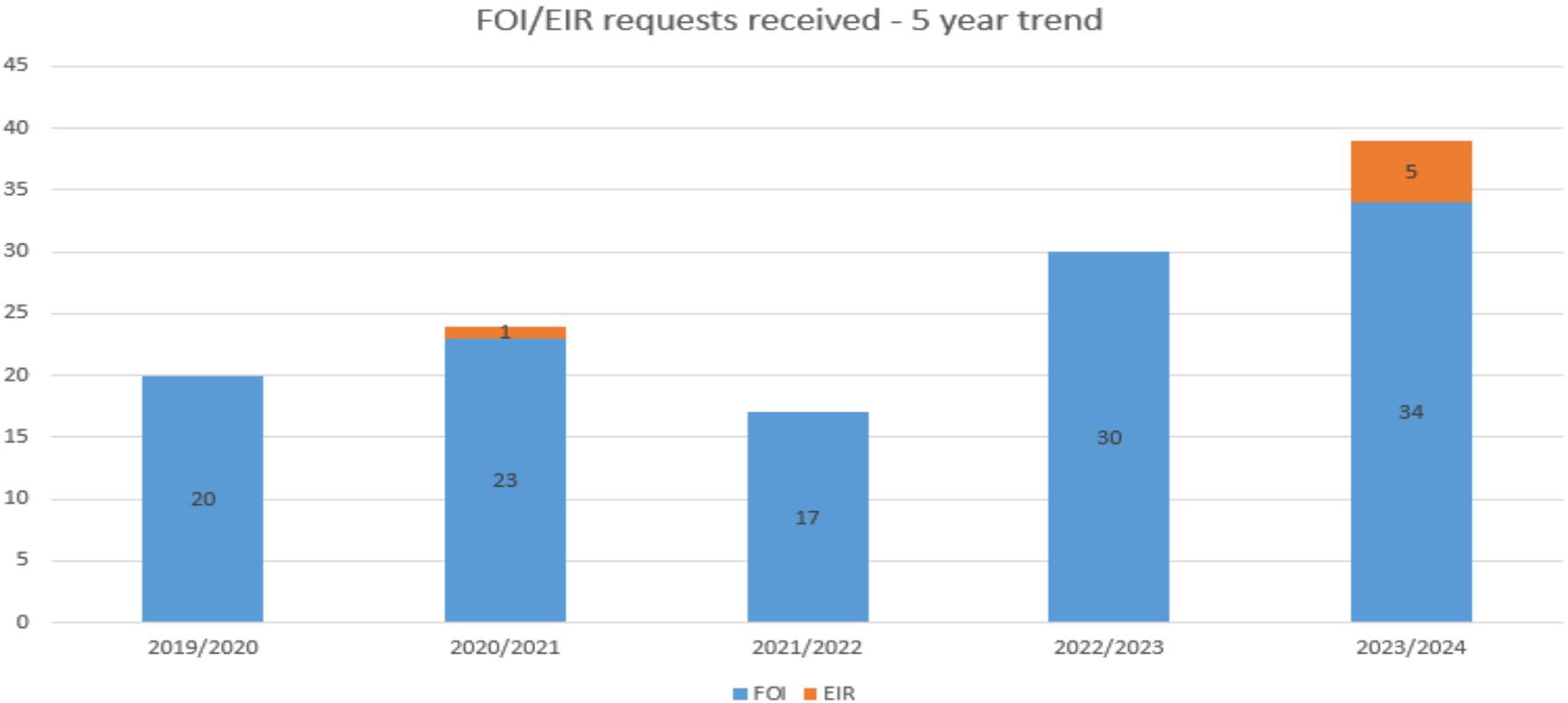
FOI/EIR requests received, split by internal review requested



* 3 internal reviews were requested but 2 were for the same request

FOI/EIR Requests Received – 5 Year Trend

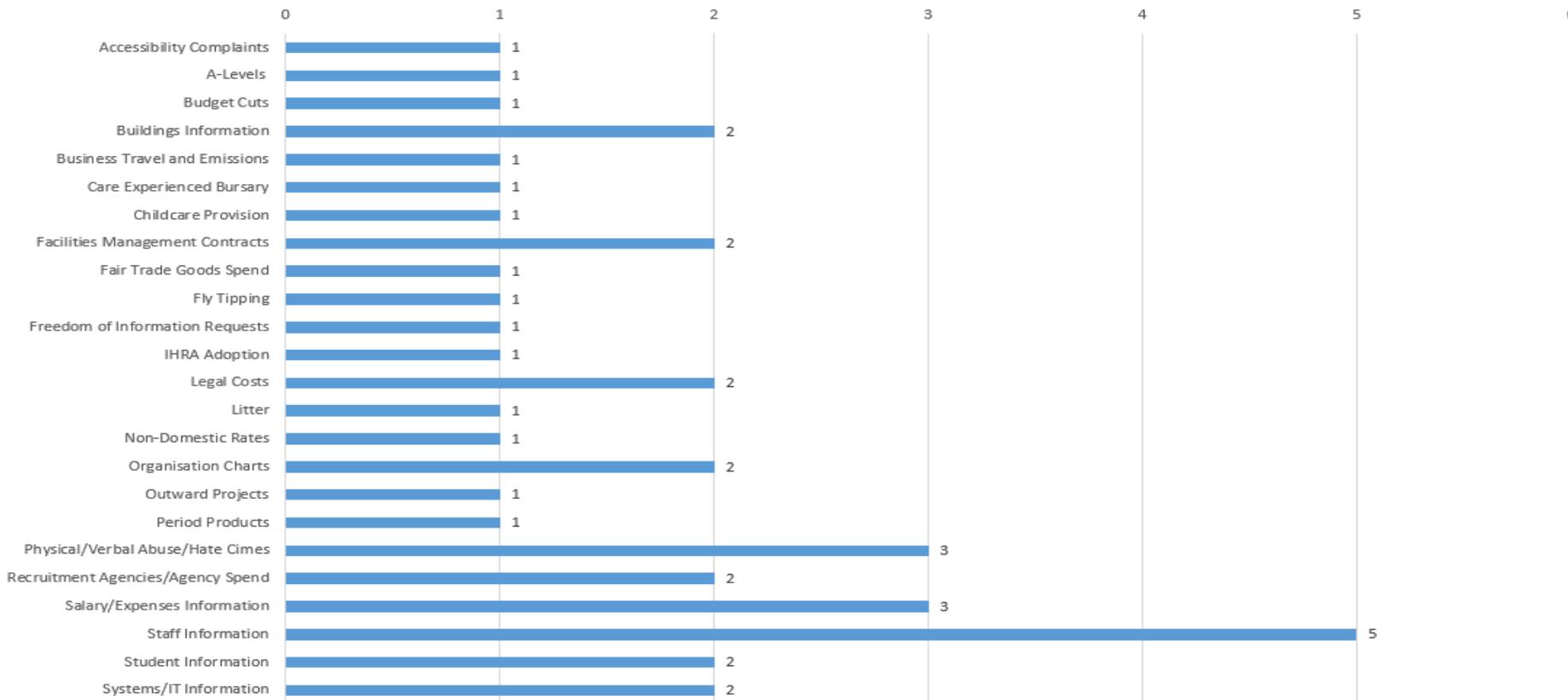
The chart below show the number of FOI/EIR requests received over the last 5 academic years.



FOI/EIR Request Type

2023/2024

FOI/EIR requests split by type of request



The Staff Information category had requests for carried forward annual leave, voluntary redundancies, email addresses for staff, information on job evaluation and fair work agreements

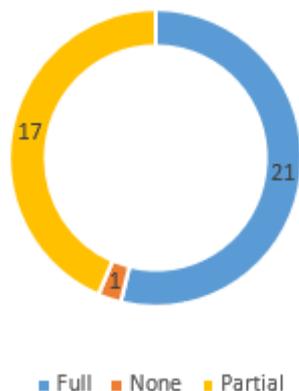
In the Salary/Expenses Information category requests were received for the lowest paid FTE and comparison to the Principal's salary and requests for the salary and remuneration packages for the CEO and senior leadership team.

We received two requests in relation to Student Information. One request asked about students who had foetal alcohol syndrome and the other request was for students affected by strike action.

Information Provided

2023/2024

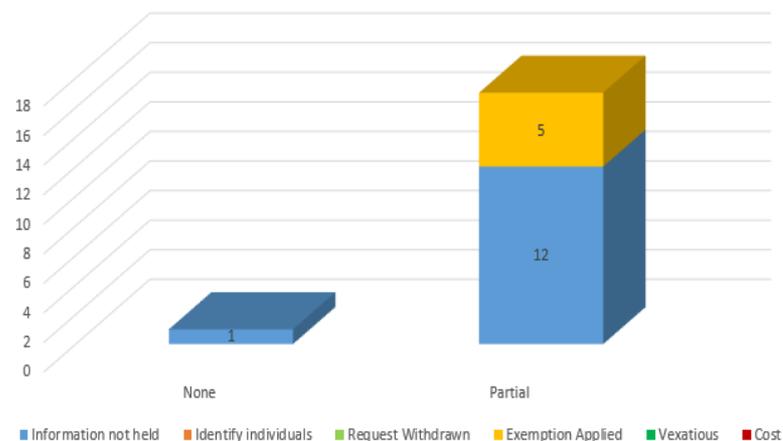
FOI/EIR requests received, split by information provided



The chart to the left shows the number of FOI/EIR requests where the information requested was provided in full, some of the information requested was provided or none of the information was provided.

The chart on the right shows the reason information was not provided, where only some of the information or none of the information requested was provided.

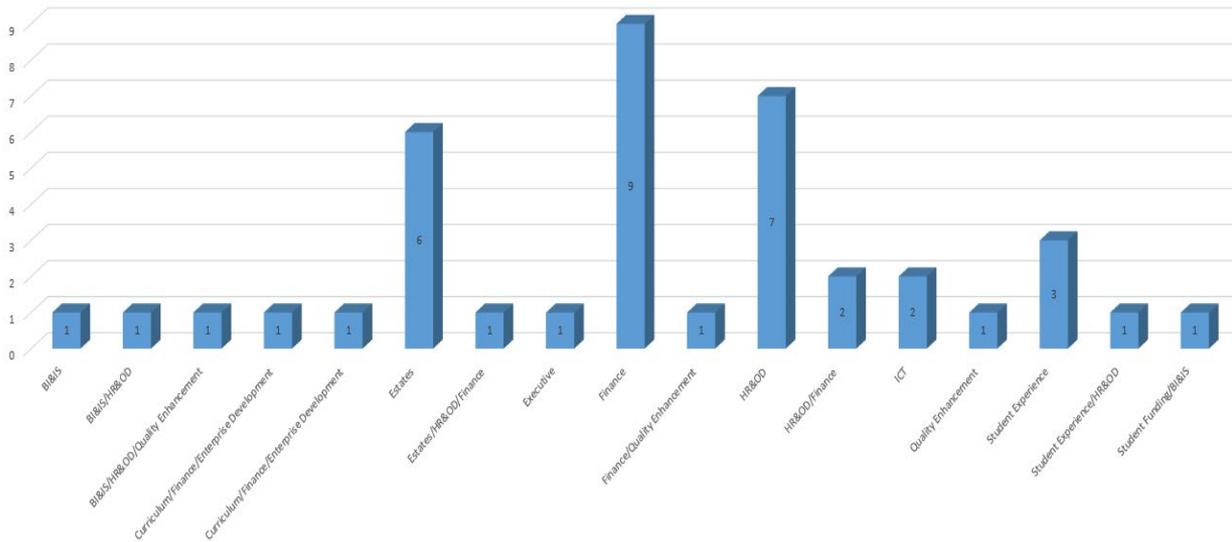
Partial/no information provided, split by reason information not provided



FOI/EIR Requests – Curriculum/Service Area

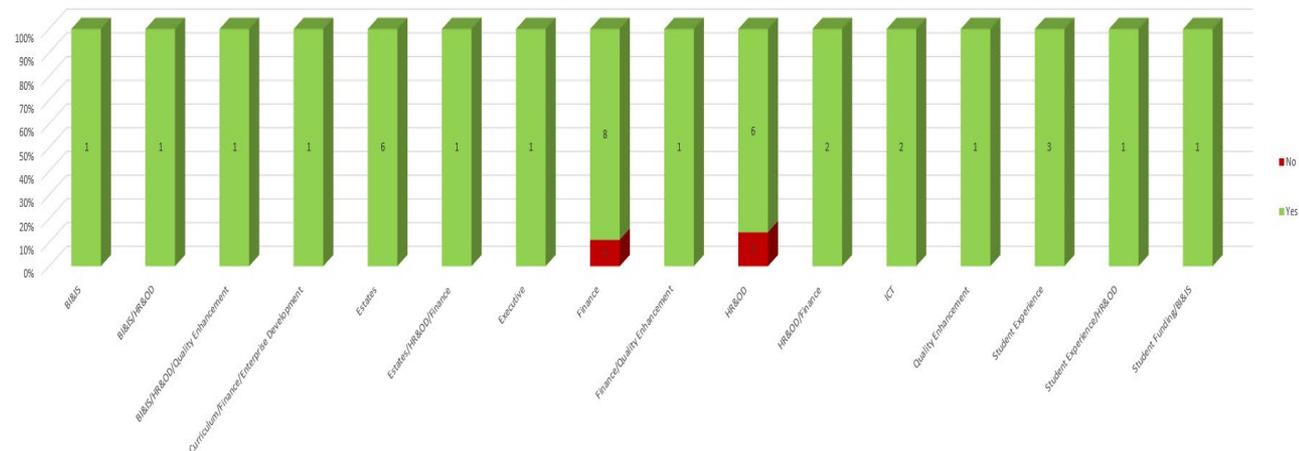
2023/2024

FOI/EIR requests received, split by curriculum/service area



The chart on the left shows the FOI/EIR requests received, split by curriculum/service area. 23% of requests received asked for information from more than one area.

Percentage of FOI requests received, closed within timescale split by curriculum/service area



The chart on the right shows the percentage of FOI/EIR requests issued within the 20 working day timescale.

Title of Meeting: Audit and Risk Committee

Date: 10 December 2024

Subject: 2023-24 Complaints Annual Report

Purpose: This paper presents the 2023-24 Complaints Annual Report for consideration by the Committee as part of the overall assurance reporting by the College.

Recommendation: The Audit and Risk Committee is requested to note the content of the report and consider whether the Internal Audit Plan requires to be reviewed.

1 Executive Summary

As noted in paper 4 of the December meeting pack, the Committee are provided with several reports during the year as part of the overall College assurance framework.

The Annual Complaints Report forms part of the first line of defence assurance work undertaken by the College. The report comes direct from those responsible for delivering specific objectives or operation; it provides assurance that performance is monitored, risks identified and addressed and objectives are being achieved. This type of assurance may lack independence and objectivity, but its value is that it comes from those who know the business, culture and day-to-day challenges.

The report provides an overview of:

- a) Number and nature of complaints received page 2 – 137 complaints in total up 6% from 2022-23
- b) 99% of complaints (2022-23: 97%) were dealt within the required or extended timescale
- c) Top 5 complaints (page 5 and 6)
 - a. Staff conduct (2023-24: 49 / 2022-23: 55)
 - b. Assessment and exams (2023-24: 13 / 2022-23: 16)
 - c. Application, admissions (2023-24: 12 / 2022-23: 11)
 - d. Student conduct (2023-24: 8 / 2022-23: 6)
 - e. Providing learning support (2023-24: 7 / 2022-23: 1)
- d) A summary of the actions undertaken following complaints (75 actions of which 67 were completed during the reporting period – 89%). The College continues to monitor and complete the outstanding actions.

The College management team receives quarterly update reports through out the year allowing it to take effective remedial action where required.

The report highlights the College compliance with its legislative requirements and does not highlight any issues that require to be addressed.

2 Associated Risks

There are no further risks required to be considered because of this report.

3 Equality and Diversity Impact Assessment

An EDIA is not applicable to this paper given the subject matter.

4 Publication

This paper will be published on the College website.

Alan Ritchie
Vice Principal, Finance and Infrastructure
10 December 2024

A large, abstract teal graphic on the left side of the page, consisting of overlapping curved shapes that create a sense of depth and movement.

Annual Complaints Report 2023/2024

Ayrshire
College 

The logo for Ayrshire College, featuring the text "Ayrshire" stacked above "College" in a dark grey sans-serif font. To the right of the text is a teal graphic element consisting of two overlapping, curved shapes that form a stylized arrow pointing to the right.

Total Issues Received

158 issues were received. The chart on the right shows the number of issues received each month, split by the type of issue.

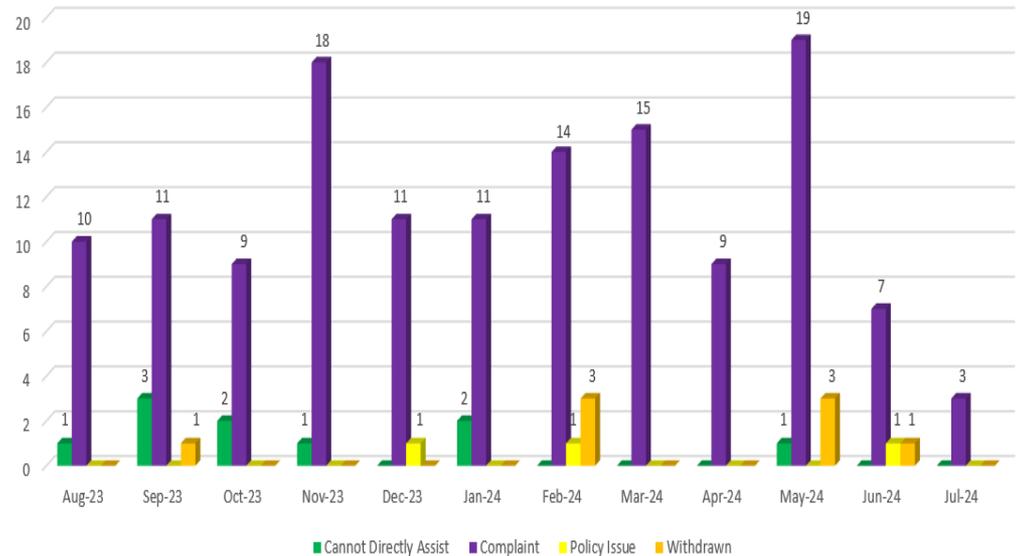
145 complaints were received, 8 of these were withdrawn. 10 issues were recorded as cannot directly assist and 3 as policy issue.

Of the 10 recorded as cannot directly assist, 1 complaint about a student's behaviour. 3 complaints about students' behaviour outwith College/on social media. 1 complaint from a member of staff about students smoking on campus. 4 anonymous complaints, where there was not enough information given to investigate the complaints and 1 was allegations of a person being a rapist and working illegally but not linked to the College.

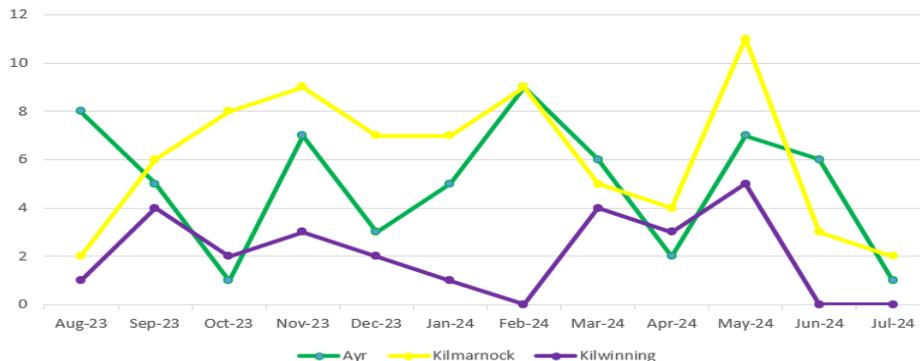
Of the 3 issues recorded as policy issue, 1 was about the behaviour of a student on placement, 2 about a student being bullied by other students, which were dealt with through Student Conduct Policy, although 1 student did not want this investigated.

The charts below show the total issues received each month by campus and the total issues received split by campus and type of issue.

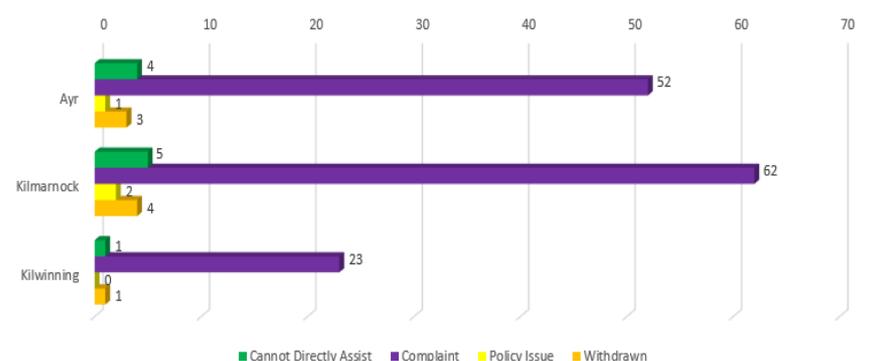
Issues received, split by month and type of issue



Issues received, split by month and campus

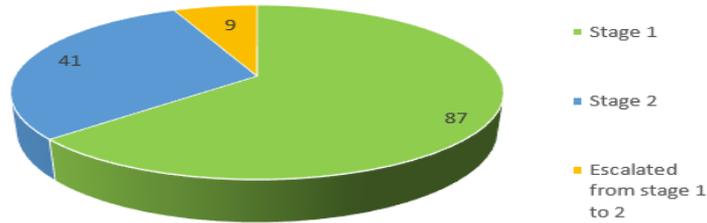


Issues received, split by campus and type of issue



Complaints Received

Complaints received, split by stage



145 complaints were received, 8 of these were withdrawn.

The chart on the left shows the remaining 137 complaints received, split by stage.

87 out of 137 complaints received were dealt with at stage 1, which equates to 64% of complaints.

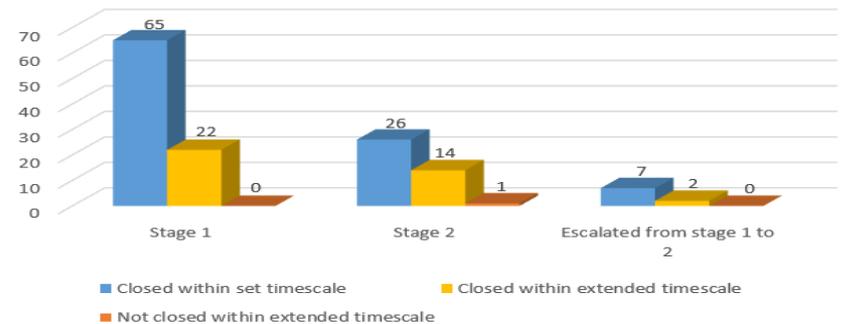
Stage 1 – SPSO set timescale is 5 working days and extended timescale is 10 working days

Stage 2 – SPSO set timescale is 20 working days and extended timescale is 40 working days

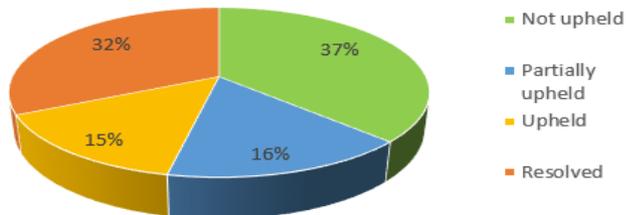
Escalated from stage 1 – 2 - SPSO set timescale is 20 working days and extended timescale is 40 working days

72% of complaints were closed within the SPSO set timescale.

Complaints received, split by stage and timescale closed in



Complaints received, split by outcome as a percentage



Of the 137 complaints received, 15% of complaints were upheld, with a further 16% partially upheld. This combines to 42 out of 137 complaints. 44 complaints were resolved.

Complaints Comparison

Annual Complaints Report - 2023/2024

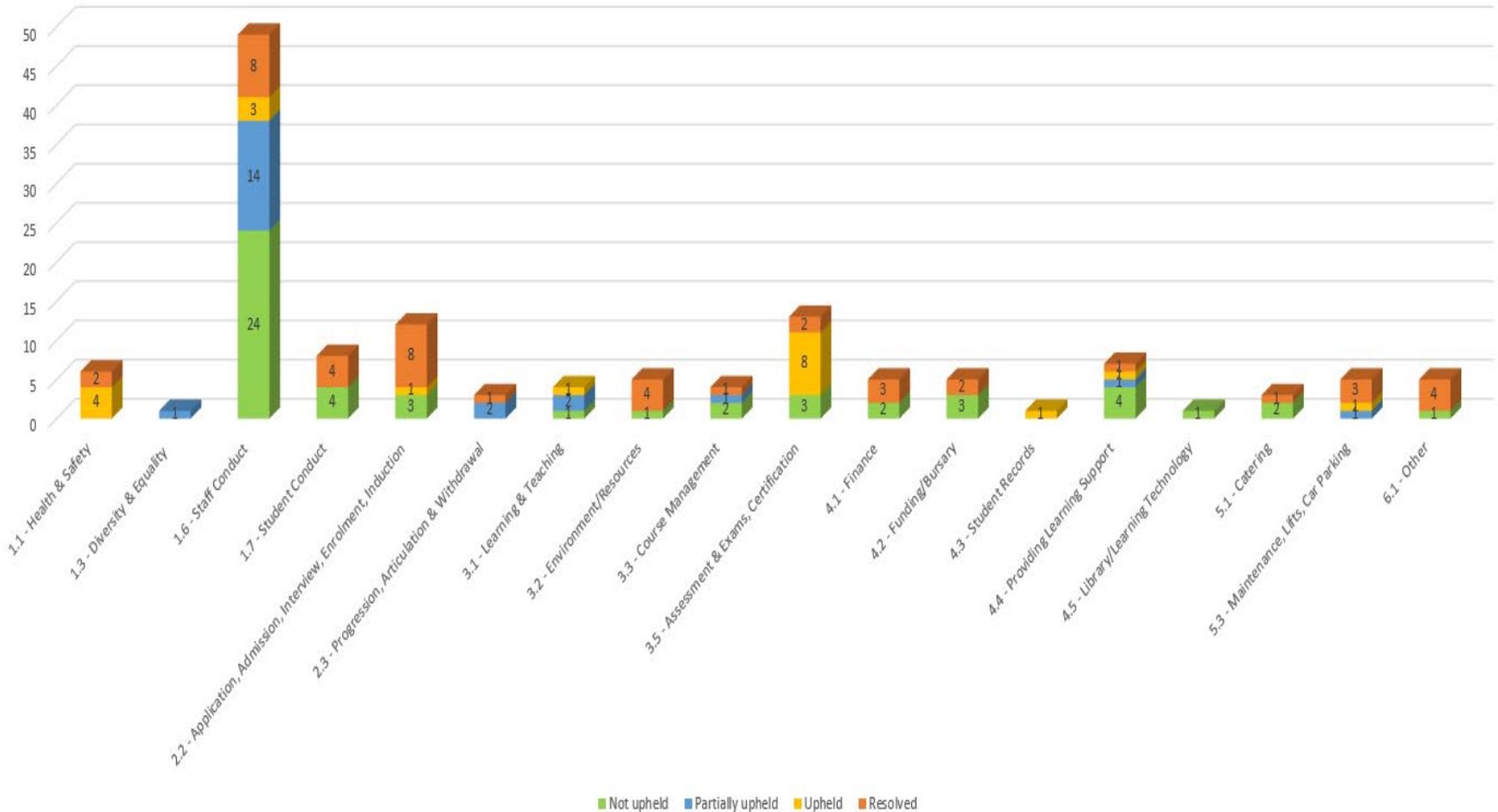
COMPLAINTS HANDLING PROCEDURE INDICATORS		Q1		Q2		Q3		Q4		YTD		2022/2023	
1.0	Total number of complaints received & complaints received per 100 population												
1.1	Number of complaints Received	30		40		38		29		137		129	
1.2/1a	College Population and Number of Complaints received per 100 population	8498	0.4	8662	0.5	8607	0.4	7008	0.4	8662	1.6	9840	1.3
2.0	Number of complaints closed at each stage and as a % of all complaints closed												
2.1/2a	Number of complaints closed at Stage 1 and % of total closed	20	66.7%	27	67.5%	20	52.6%	20	69.0%	87	63.5%	59	45.7%
2.2/2b	Number of complaints closed at Stage 2 and % of total closed	7	23.3%	10	25.0%	16	42.1%	8	27.6%	41	29.9%	48	37.2%
2.3/2c	Number of complaints closed after Escalation and % of total closed	3	10.0%	3	7.5%	2	5.3%	1	3.4%	9	6.6%	22	17.1%
2.4	Open	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
3.0	Number of complaints upheld, partially upheld and not upheld at each stage and as a % of complaints closed at that stage												
3.0	Stage 1												
3.1/3a	Number and % of complaints upheld at Stage 1	11	55.0%	4	14.8%	2	10.0%	0	0.0%	17	19.5%	4	6.8%
3.2/3b	Number and % of complaints partially upheld at Stage 1	0	0.0%	1	3.7%	0	0.0%	2	10.0%	3	3.5%	1	1.7%
3.3/3c	Number and % of complaints not upheld at Stage 1	5	25.0%	7	25.9%	5	25.0%	9	45.0%	26	29.9%	15	25.4%
3.4/3d	Number and % of complaints resolved at Stage 1	4	20.0%	15	55.6%	13	65.0%	9	45.0%	41	47.1%	39	66.1%
3.0	Stage 2												
3.5/3e	Number and % of complaints upheld at Stage 2	0	0.0%	1	10.0%	1	6.2%	1	12.5%	3	7.3%	11	22.9%
3.6/3f	Number and % of complaints partially upheld at Stage 2	1	14.3%	3	30.0%	8	50.0%	4	50.0%	16	39.0%	13	27.1%
3.7/3g	Number and % of complaints not upheld at Stage 2	6	85.7%	5	50.0%	7	43.8%	2	25.0%	20	48.8%	22	45.8%
3.8/3h	Number and % of complaints resolved at Stage 2	0	0.0%	1	10.0%	0	0.0%	1	12.5%	2	4.9%	2	4.2%
3.0	Escalated												
3.9/3i	Number and % of complaints upheld after Escalation	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	1	4.6%
3.10/3j	Number and % of complaints partially upheld after Escalation	0	0.0%	2	66.7%	1	50.0%	0	0.0%	3	33.3%	5	22.7%
3.11/3k	Number and % of complaints not upheld after Escalation	2	66.7%	1	33.3%	1	50.0%	1	100.0%	5	55.6%	13	59.1%
3.12/3l	Number and % of complaints resolved after Escalation	1	33.3%	0	0.0%	0	0.0%	0	0.0%	1	11.1%	3	13.6%
4.0	Total working days and average time in working days to close complaints at each stage												
4.1/4a	Total working days and average time in working days to close complaints at Stage 1	66	3.3	144	5.3	98	4.9	82	4.1	390	4.5	286	4.8
4.2	Total working days and average time in working days to close complaints at Stage 2	160	22.9	211	21.1	462	28.9	210	26.2	1043	25.4	1182	24.6
4b	Escalation	59	19.7	92	30.7	25	12.5	16	16.0	192	21.3	368	16.7
5.0	Number and % of complaints closed within set timescales (S1=5 working days; S2=20 working days ; Escalated = 20 working days)												
5.1/5a	Number and % of Stage 1 complaints closed within 5 working days	17	85.0%	18	66.7%	13	65.0%	17	85.0%	65	74.7%	45	76.3%
5.2/5b	Number and % of Stage 1 complaints not closed within 5 working days	3	15.0%	9	33.3%	7	35.0%	3	15.0%	22	25.3%	14	23.7%
5.3/5c	Number and % of Stage 2 complaints closed within 20 working days	4	57.1%	9	90.0%	9	56.2%	4	50.0%	26	63.4%	30	62.5%
5.4/5d	Number and % of Stage 2 complaints not closed within 20 working days	3	42.9%	1	10.0%	7	43.7%	4	50.0%	15	36.6%	18	37.5%
5.5/5e	Number and % of Escalated complaints closed within 20 working days	3	100.0%	1	33.3%	2	100.0%	1	100.0%	7	77.8%	19	86.4%
5.6/5f	Number and % of Escalated complaints not closed within 20 working days	0	0.0%	2	66.7%	0	0.0%	0	0.0%	2	22.2%	3	13.6%
6.0	Number and % of complaints closed at each stage where extensions have been authorised												
6.1/6a	Number and % of Stage 1 complaints closed within 10 working days (extension)	3	100.0%	9	100.0%	7	100.0%	3	100.0%	22	100.0%	14	100.0%
6.2/6b	Number and % of Stage 1 complaints not closed within 10 working days (extension)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%
6.3/6c	Number and % of Stage 2 complaints closed within 40 working days (extension)	3	100.0%	1	100.0%	6	85.7%	4	100.0%	14	93.3%	14	77.8%
6.4/6d	Number and % of Stage 2 complaints not closed within 40 working days (extension)	0	0.0%	0	0.0%	1	14.3%	0	0.0%	1	6.7%	4	22.2%
6.5/6e	Number and % of Escalated complaints closed within 40 working days (extension)	0	0.0%	2	100.0%	0	0.0%	0	0.0%	2	100.0%	3	100.0%
6.6/6f	Number and % of Escalated complaints not closed within 40 working days (extension)	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%	0	0.0%

- 137 complaints received, an increase of 6% from 2022/2023.
- 64% of complaints were handled at stage 1 in 2023/2024, compared to 46% for 2022/2023.
- 72% of complaints were closed within the target timescale in 2023/2024, compared to 73% in 2022/2023.
- 99% of complaints were closed within the extended timescale in 2023/2024, 97% of complaints were closed within the extended timescale in the same period⁴ in 2022/2023.

Complaints – Sub-category

The chart below shows the complaints received, split by sub-category and outcome.

Complaints received, split by sub-category and outcome



Complaints – Sub-category

Annual Complaints Report - 2023/2024

Noted below are the reasons for complaint in each of the top 5 sub-categories:

Staff Conduct

- Treatment of students by staff member and with what was said to them
- Unhappy with the way they were spoken to by a member of staff and that no action taken when reporting bullying by other students
- Unhappy with the way they were spoken to by staff member, inappropriate comments made
- Unhappy staff member intimidating and harassing them
- Unhappy not allowed to progress due to criminal conviction but made staff aware of this before starting course
- Class cancelled as student was drinking coffee and did not remove the coffee
- Unhappy accused of plagiarism
- Member of staff unknown to the class went into class unannounced to confirm HND would run at different campus next year, unhappy with comments made
- Unhappy with the way concerns dealt with, accused of leaving early
- Lack of support, not received feedback
- Unhappy staff member spoke to other students about them and how they referred to them
- Feels being bullied by staff member and staff member unsupportive with additional support needs
- Staff member does not answer questions fully and has a lack of empathy
- Unhappy told by staff member using incorrect BSL signs
- Told member of staff did not want technology but this was ordered, unhappy with advice given to repay funds to SAAS
- Unhappy students marked absent when they were in college
- Unhappy refused entry to external event and their picture given to security

Assessment & Exams, Certification

- Unhappy not received their qualifications as results not submitted
- Unhappy apprentice not received their papers and told by the assessor this would be sorted before they retired but it wasn't
- Unhappy told had passed the course but hasn't passed
- Unhappy 3 units missing from HNC and need to do as part of HND
- Delay to complete SVQ and get skills test booked
- Concerned not going to complete apprenticeship, lack of communication and observations

Application, Admission, Interview, Enrolment, Induction

- Unhappy unable to transfer to another campus
- Unhappy did not get a place on the course, feels due to their sex
- Unhappy did not get a place on the course, feels due to their age
- Invited for an interview and then told did not have necessary qualifications
- Unhappy only offered a waiting list place and delay to receive offer
- Unhappy missed interview, as could not access system
- Unhappy offered an interview and then advised course full before interview took place
- Not offered a place as does not live in East Ayrshire
- Invited for an interview when course already full and only offering waiting list places
- Unhappy with delay to sign apprentices up for SVQ

Student Conduct

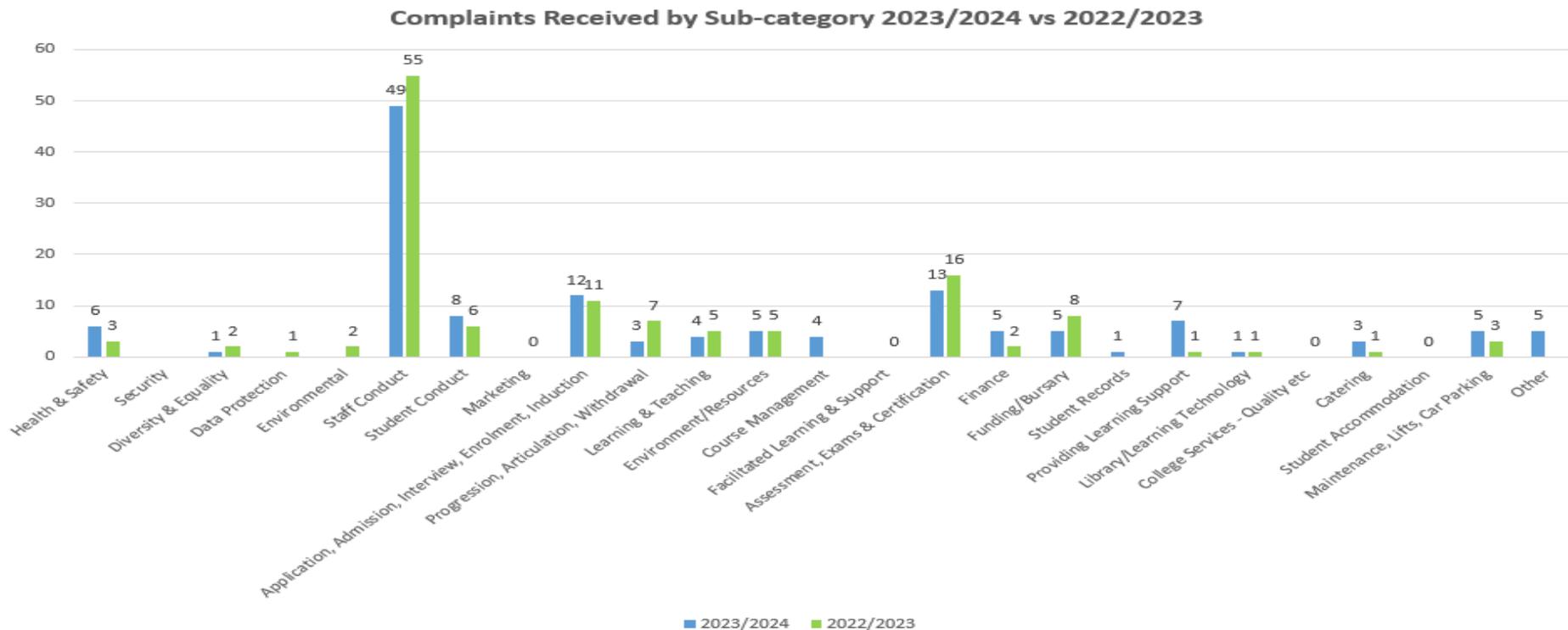
- Residents unhappy students smoking cannabis in their bin shed
- Unhappy with other students behaviour towards them and how this has been dealt with/no action has been taken
- Unhappy asked to attend a meeting and then told during the meeting this was a misconduct meeting

Providing Learning Support

- Unhappy told cannot be given extra time for exam
- Unhappy with the level of support received, placed on too high a level course, looking for refund
- Lack of support, appointments kept being changed
- Unhappy support not in place
- Unhappy BSL videos online, level 3 signer employed and using incorrect signs
- Asked to provide evidence to be able to get access to a scribe

Complaints – Sub-category Comparison

The chart below shows the complaints received, split by sub-category, compared to complaints received, split by sub-category, in 2022/2023.

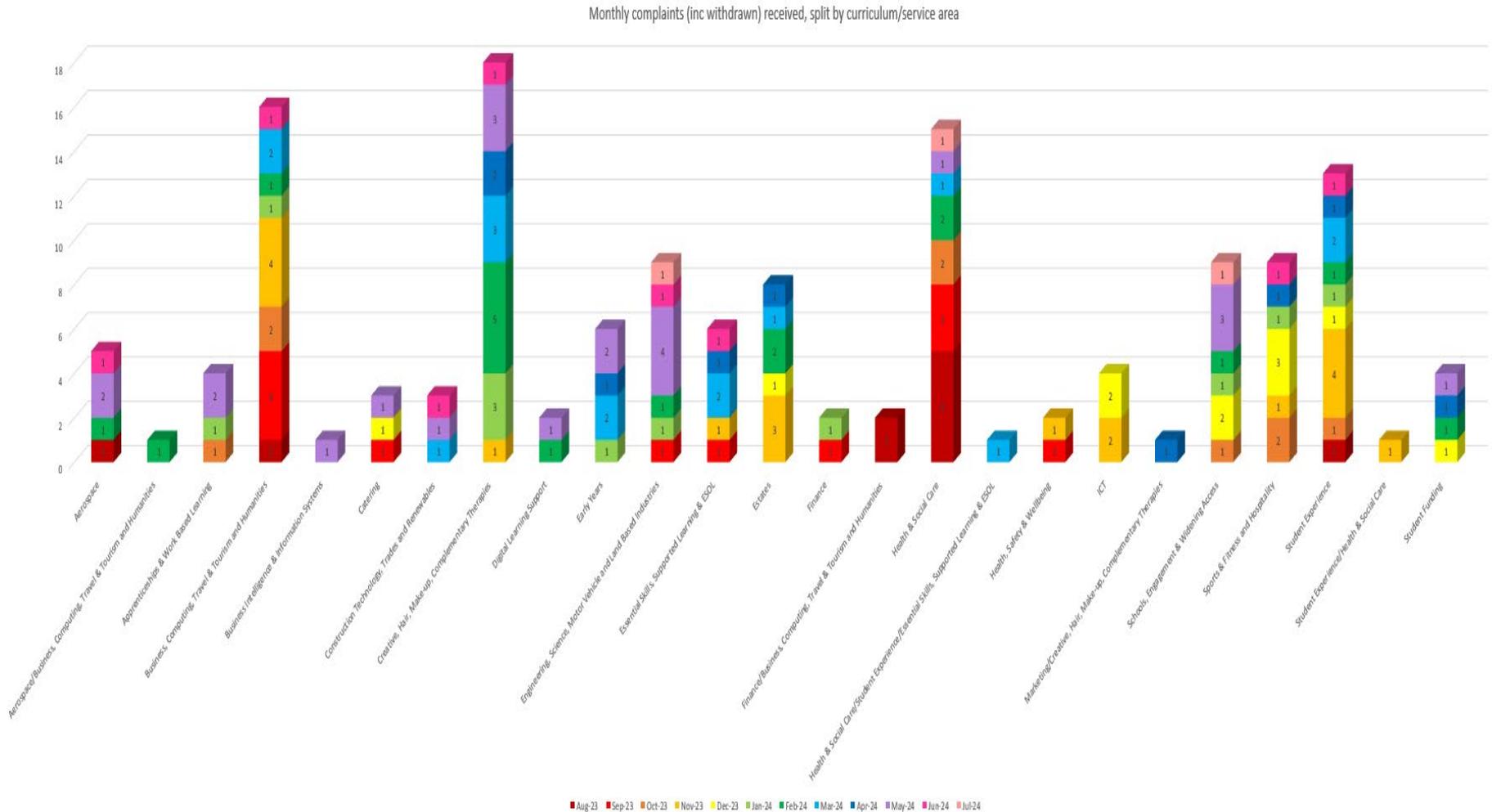


- Increase in complaints received in the providing learning support sub-category from 1 in 2022/2023 to 7 in 2023/2024. This is due to an increase in complaints about students feeling there is a lack of support or they have been asked to provide evidence.
- Decrease in complaints received in the staff conduct sub-category from 55 in 2022/2023 to 49 in 2023/2024. This is due to a reduction in complaints about the way students have been treated by a member of staff.
- Increase in the complaints received in the other sub-category from 0 in 2022/2023 to 5 in 2023/2024. This is mainly due to an increase in complaints about strike action or arrangements made when strike action taking place.
- Complaints received in the environment/resources and library/learning technology sub-categories have remained the same from 2022/2023 to 2023/2024.

Complaints – Curriculum/Service Area

Annual Complaints Report - 2023/2024

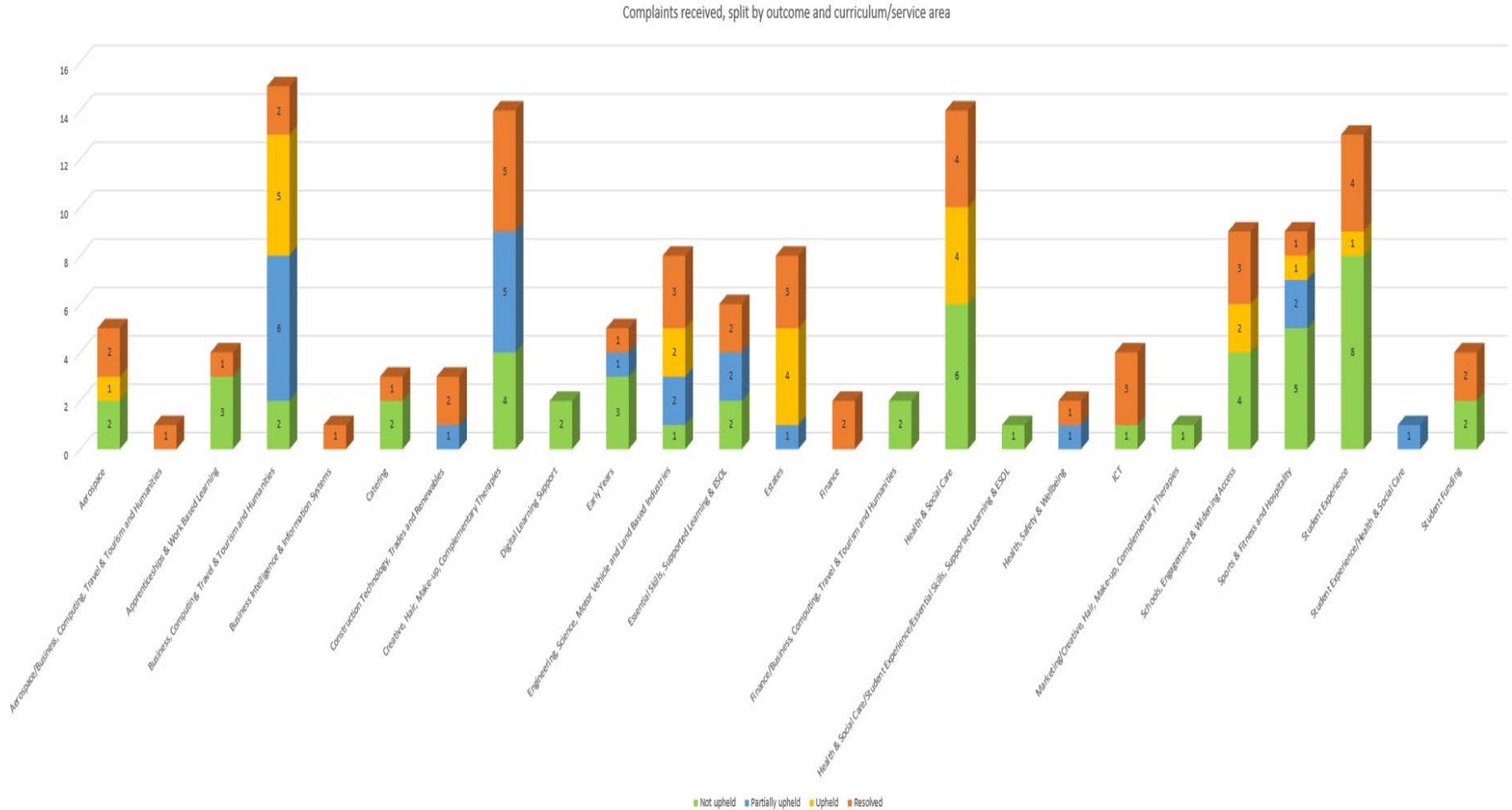
The chart below shows issues received each month, split by curriculum/service area.



Complaints – Curriculum/Service Area

Annual Complaints Report - 2023/2024

The chart below shows the complaints received, split by outcome and curriculum/service area.

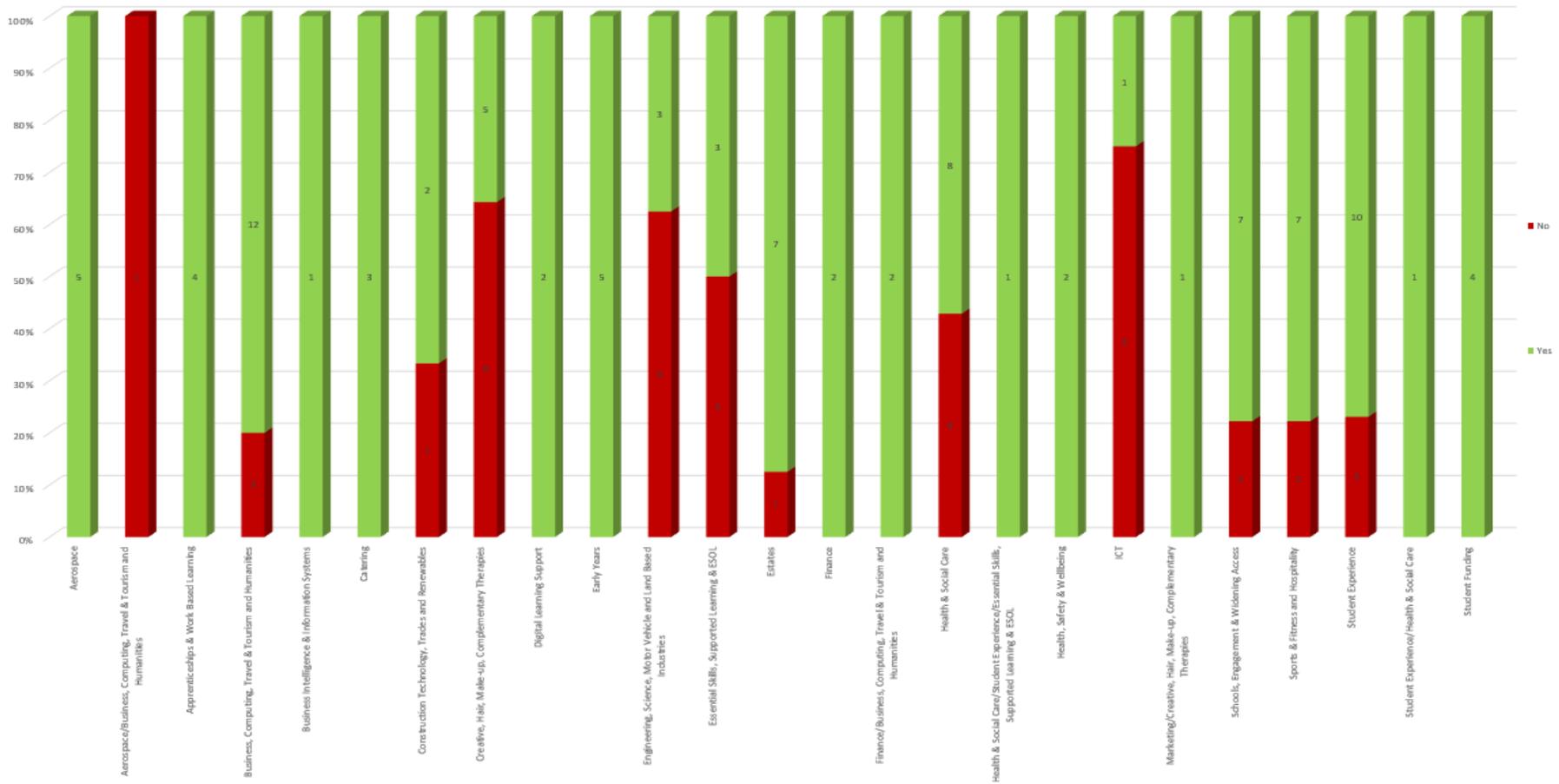


Complaints – Curriculum/Service Area

Annual Complaints Report - 2023/2024

The chart below shows the percentage of complaints received, that were closed within the SPSO set timescale (5 or 20 working days), split by curriculum/service area.

Percentage of complaints received, closed within timescale split by curriculum/service area



Actions

Complaint Category	Number of actions	Number completed	Number outstanding
1. Customer Care	39	32	7
2. Applications, Admissions & Progression	8	8	0
3. Course Related	13	12	1
4. Services	8	8	0
5. Facilities	6	6	0
6. Others	1	1	0
Total	75	67	8

Service Improvements

Annual Complaints Report - 2023/2024

Issue	Actions
<p>Parent unhappy applicant offered a waiting list place back in June but clearing page of website still shows places available on the course. Also went into Kilwinning campus about another course, spaces were available on the clearing site, but was told the course was full.</p>	<p>Feedback given to Curriculum Manager that Head of available during the summer and can carry out interviews and close courses in their absence. Curriculum Manager will now have a detailed plan of actions to be taken when they are on leave.</p> <p>Student Records made aware that in the absence of the Curriculum Manager during the summer, they should contact the Head of to carry out interviews.</p>
<p>Student unhappy they have been asked to pay course fees. Does not feel they are liable for the fees, as they were withdrawn from the course.</p>	<p>Reviewed the wording of the Student Fees and Debt Recovery Policy, now Tuition Fees policy. The policy confirmed that if a student withdrew after attending more than 50% of the course no refund is due. This was made clearer that this is based on the amount of time the course has been running and not the student's actual attendance on the course.</p>
<p>Students unhappy desks in the classroom are too low for wheelchair access, there is only one table in LRC that can be adjusted and no adjustable desks in the open space, cannot adjust the table height in the Refectory and Still Room and the doors in the campus are too heavy.</p>	<p>Two electric rise and fall desks installed in the open space on level 2 and one installed in the LRC.</p> <p>Risers installed at a table in the Refectory and Still Room that can now be accessed by a wheelchair user.</p> <p>More crank handle keys for the rise and fall desks in the classroom in the process of being ordered. Process updated so that wheelchair users will be issued with crank handle key as part of PLSP to be kept until it is no longer needed.</p>
<p>Student unhappy with the learning and teaching from one of their lecturers, as they just plays videos in class. When they ask for support they don't get this and are unsure of what they are supposed to be doing.</p>	<p>Lecturer reviewed the delivery of the unit and discussed with the students their preferred models and explained why they were delivering in the method they were. Video use reduced but still available as a teaching aid if students require it.</p>
<p>Parent unhappy student asked to attend a meeting to discuss a miscommunication and was then informed it was a misconduct meeting and a misconduct form was completed. No check into their background or current issues was discussed with them.</p>	<p>Review of Student Conduct Policy, and the forms used, being carried out.</p>

Service Improvements

Annual Complaints Report - 2023/2024

Issue	Actions
Student unhappy with the cleanliness of the desks in the Riverside building at Ayr.	Cleaner who is responsible for that run has been absent and this hadn't been picked up by anyone else. Area was brought up to standard and will now be cleaned by another cleaner.
Student unhappy lecturer cancelled the class because they were drinking coffee and refused to remove the coffee or themselves from the class.	Curriculum Manager and lecturing team met to agree classroom rules at the start of term and will be clear in communicating them to avoid inconsistency. Head of and Curriculum Manager worked with the lecturer to explore measures to deal with student issues instead of cancelling classes.
Student unhappy college minibus is parked in a disabled car parking bay.	Estates Manager spoke with staff who park the minibus and reminded them not to park this in the disabled parking bays and where this should be parked.
Student unhappy with the lack of support received and wants payment for fees refunded. Also unhappy they were placed on a course they felt was too high a level.	Process updated so Team Leaders will now be copied into all responses/reports from Educational Psychologists so reports will be actioned when there is staff absence. Interviewees will now be routinely asked to complete a written activity at the point of selection, to support the decision making process.
Resident at Mount Pleasant Way unhappy students are smoking cannabis in their bin shed.	Police Campus Liaison Officer attended the area several times and spoke to several students. Also arranged for uniformed officers to visit the area.
Student unhappy having continual difficulty connecting to Wi-fi network. Unable to save on Chromebook at home.	ICT checked all laptops within the third floor of the Dam Park building to make sure they were working. Two needed some technical support to resolve but that was completed while in the classrooms. All available laptops working as expected. ICT Infrastructure technician responsible for the network completed a wireless survey in all classrooms.
Student unhappy report was run through plagiarism software, as not an SQA requirement. Unhappy they were told their report had been plagiarised in front of other students in the class. Unhappy told to redo the report.	Arrange to promote more information to staff on Turnitin. Promote more information to students on Turnitin during the induction information for session for 2024/2025.

Service Improvements

Annual Complaints Report - 2023/2024

Issue	Actions
<p>Parent of a student unhappy that someone driving in the carpark nearly knocked their son over. Also unhappy cars are parked at the front on the building on double yellow lines at the end of the day to collect people.</p>	<p>Health, Safety and Wellbeing team developed a poster to be displayed throughout the campuses on car park safety. Students will hopefully share this with those that pick them up.</p>
<p>Student unhappy the computers in the Hospitality department don't let you sign in, connect to the internet or do any work and it affects the work they are able to do in class.</p>	<p>ICT technicians checked all of the computers on the third floor to ensure they were working.</p>
<p>Councillor unhappy that the projector in the open space not working correctly.</p>	<p>Contacted external engineer and projector was fixed in the Open Space.</p>
<p>Student unhappy prices of food and drink not displayed in Refectory and Coffee Shop.</p>	<p>New price lists now displayed for confectionery, hot and cold drinks, cakes and chilled cabinet products.</p> <p>Breakfast and lunch pricing now displayed. Price list now displayed in the coffee shop.</p>
<p>Local authority employee unhappy with the way they have been treated by a member of staff and that managers knew about this and did nothing about it.</p>	<p>College and Local Authority staff who manage the programme will meet to do a full review of the programme. We stopped running the course at Kilmarnock and created a different model with fewer staff sharing roles and responsibilities. This clarified how the partnership works together.</p>
<p>Student unhappy they went to the gym and this was closed and had prepared themselves for this, as had anxiety about going.</p>	<p>Remove posters around the Kilmarnock campus promoting the gym being open on Tuesday and Wednesday evenings.</p>
<p>Student unhappy they fell in the carpark, as this was unlight. Lights on a timer and had gone off. Unhappy classes supposed to run until 21:00 and they have to finish early to be out of the building on time.</p>	<p>Timer for lights in the carpark changed to 21:30.</p> <p>Feedback given that classes should start to pack up at 20:55 to vacate building for 21:00 and not earlier.</p>

Service Improvements

Issue	Actions
<p>Local resident unhappy they asked staff member for complaints email address and did not receive this, delivery drivers damaging their hedge, wall post has been damaged and does not go up and down, College wall has been hit and there is no space for delivery vehicles to turn.</p>	<p>Our grounds maintenance company will assess the damage to hedge and see if there is anything they can do to fix this.</p> <p>Assessed the damage to posts and arranged for these to be repaired.</p> <p>Replaced bollard with gate.</p> <p>Inspected the loading bay and surrounding area to ensure safe and efficient access for delivery vehicles and hatch markings have been added in.</p> <p>Monitor where people are parking and consider putting up signs and/or line painting to try and deter people from parking outwith the designated parking bays.</p>
<p>Students unhappy with the way they were spoken to by the member of staff and feels staff member bullying them. Also feel staff member is unsupportive with their additional support needs.</p>	<p>Head of Learning met with the staff team to discuss collectively and staff member individually, the culture that appears to have emerged, to ensure this unacceptable and unprofessional approach does not continue.</p> <p>Head of Learning discussed inclusive practice with the staff team and took forward any specific actions that emerge.</p> <p>Head of Learning gave feedback to staff member of how students with additional support needs might perceive the approach they have taken.</p>
<p>Student unhappy their placement has been cancelled and that this was not arranged sooner. Also unhappy was not allowed to organise their own placement. Causing issues to be able to get funding for taxi in place before placement starts.</p>	<p>Process put in place to prioritise student placements for those students who need transport to their placement through Disabled Student's Allowance.</p>
<p>Anonymous complaint unhappy cars without disabled badges are parking in disabled parking bays.</p>	<p>Estates Team will discuss this at the promoting behaviours group and incorporate it into the Respect campaign to highlight the importance of not parking in a disabled bay without a badge.</p> <p>Stickers have been requested for all campuses to allow Estates staff to address inappropriate parking, particularly in disabled bays.</p> <p>Estates staff will monitor this regularly.</p>

Service Improvements

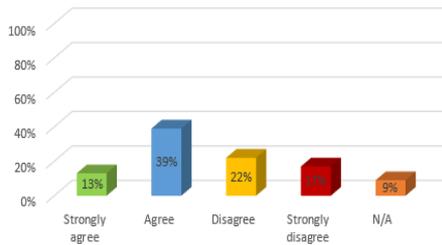
Annual Complaints Report - 2023/2024

Issue	Actions
<p>Students unhappy their course was not what was described on the website and not what is being delivered, classes don't start on time, staff member does not respond to Teams messages, inconsistency with assignments posted on Teams and often little notice given, class rearranged for different time but unable to attend.</p>	<p>Level of one subject delivered could have been better and we will therefore offer an additional free class on this specific subject.</p> <p>Website updated so description of another element of the course is clearer.</p> <p>Will consider splitting elements of the course and have different entry levels as a lot covered in short time.</p>
<p>Parent of a student unhappy offered a place on the next level course, which was then withdrawn and believes this is due to previous complaint raised about a lecturer.</p>	<p>Feedback to staff to ensure correct offer is issued with details of what has to be met to progress onto next level.</p>
<p>Student unhappy a replacement lecturer was not provided when their lecturer was on strike.</p>	<p>Offered resits to be carried forward into next academic year, however, resits carried out and passed in the current academic year.</p> <p>Revision sessions run before the resits took place.</p>
<p>Parent of a student unhappy with the way issues raised previously had been dealt with. Student told they cannot progress but received a continuing offer in February and a positive progress report in March. Issues with the floor book and told they had not completed this but had not been allowed to take the book home, completed most of the work but this was twisted and they got the blame, first to get their PVG back but not placed in a nursery placement and feels this is discrimination.</p>	<p>Students will now be issued with their own individual floor book so they can work on this when they want.</p> <p>Feedback given to staff to be mindful of meetings and to be more sensitive.</p>
<p>Student unhappy lecturer talks too much in class and does not spend enough time preparing for tests, does not provide feedback on tutorials, does not give enough notice of when tests will take place, resulted in the class falling behind and having to attend lessons during study leave.</p>	<p>In future we will make it clearer to students that they may still need to attend the course during study leave.</p>
<p>Parent unhappy applicant has not been offered a place on the course applied for because they do not live in East Ayrshire.</p>	<p>Updated website so wording clear applicants need to be living in East Ayrshire to apply for the course.</p>

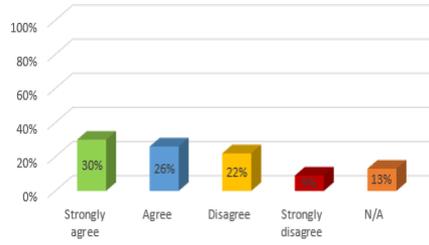
Customer Satisfaction

A total of 121 surveys have been sent, with 23 responses received, this equates to a 19% response rate. The results from the responses received are shown in the charts below.

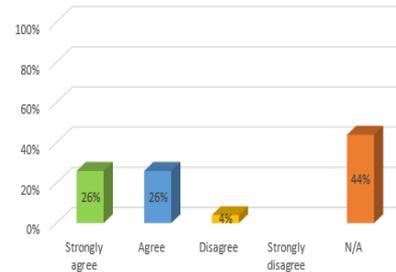
Q2 - I was aware of the complaints procedure before I needed to make a complaint



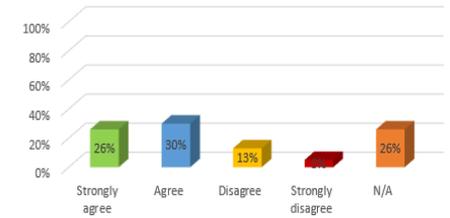
Q3 - I found the complaints process easy to access



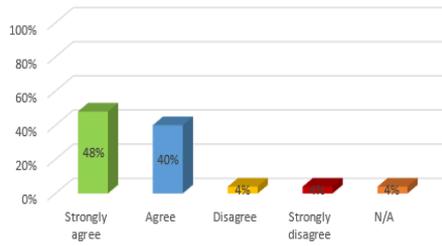
Q4 - I found the complaints form easy to use



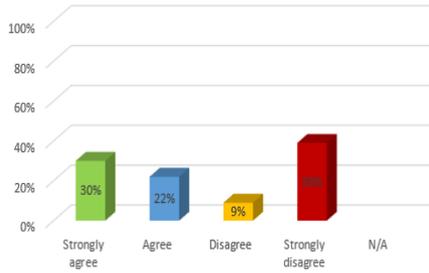
Q5 - I was able to access information and assistance in making my complaint where this was required



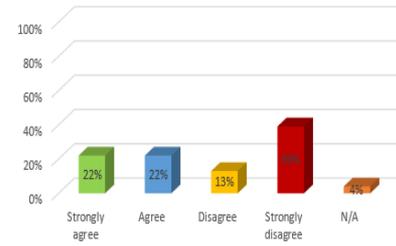
Q6 - I received a prompt acknowledgment of my complaint



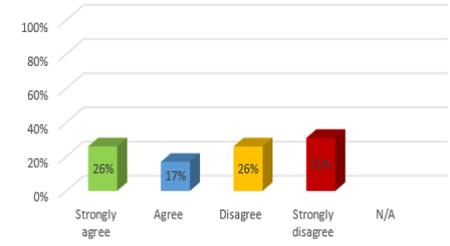
Q7 - I felt my complaint was taken seriously



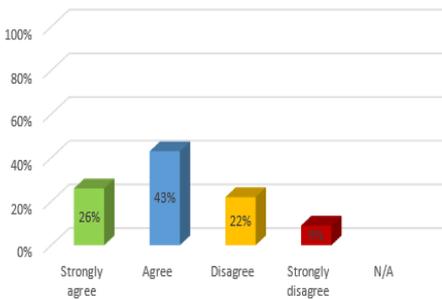
Q8 - I felt my complaint was thoroughly investigated



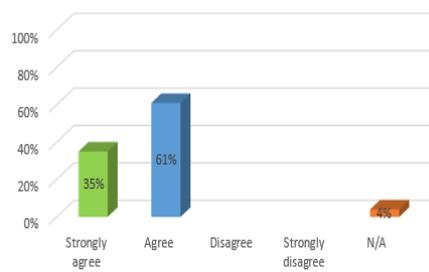
Q9 - I received a fair and objective response to my complaint



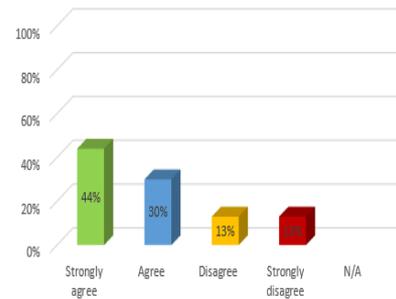
Q10 - I received a clear response to my complaint



Q11 - I received a response to my complaint within an appropriate timescale



Q12 - I was dealt with courteously at all times



Appendix

The tables below show the College Development Network categories and sub-categories, which we have adopted.

1.0	CUSTOMER CARE	
	Sub-Category	Examples
1.1	Health & Safety	<ul style="list-style-type: none"> • Alleged misuse of disability car parking spaces • Subject to passive smoking in no smoking area • Tripping hazards in workshop
1.2	Security	<ul style="list-style-type: none"> • Theft of personal property • Padlock on bicycle locker cut by Estates staff
1.3	Diversity & Equality <i>(Protected Characteristics)</i>	<ul style="list-style-type: none"> • Failure to make reasonable adjustments under the terms of Equality Act • Visitor complains of poor accessibility to toilets and lifts • Student not allowed to progress on course due to additional support not being available to support disability • Textbook contains racist material
1.4	Data Protection	<ul style="list-style-type: none"> • E-mail address divulged to other people • Staff shared student personal data with others during classroom discussion
1.5	Environmental	<ul style="list-style-type: none"> • Housing Association complains of students littering outside tenants' properties • Neighbour complains of noise from construction work at College • Residents complain that students and staff used private car-parking spaces
1.6	Staff Conduct	<ul style="list-style-type: none"> • Poor customer service • Failure to respond to requests by e-mail/phone etc. • Requests handled impolitely, discourteously
1.7	Student Conduct	<ul style="list-style-type: none"> • Student complains that disciplinary procedure was applied unfairly • Students damage neighbouring properties

Appendix cont...

2.0 APPLICATIONS, ADMISSIONS, PROGRESSION		
	Sub-Category	Examples
2.1	Marketing	<ul style="list-style-type: none"> • Unable to find evening class information on College website • Misleading information in College prospectus
2.2	Application, Admission, Interview, Enrolment, Induction	<ul style="list-style-type: none"> • No acknowledgement of application • Criteria for rejecting application was unfair • Placed on waiting list despite applying quickly • No information on College website to inform applicant course was already full and only found out weeks later • Applicant travelled long distance for interview only to be told they didn't have the necessary entry requirements • Applicant invited to wrong campus for interview
2.3	Progression, Articulation & Withdrawal	<ul style="list-style-type: none"> • Student unhappy that they were not allowed to progress to next level having successfully achieved the previous level • Student complains withdrawal process was not followed • University not supplied with student reference as requested

3.0 COURSE RELATED		
	Sub-Category	Examples
3.1	Learning & Teaching	<ul style="list-style-type: none"> • Quality of teaching not to the standard expected • Teaching from powerpoint for 3 hours without a break • Lecturer unapproachable when requiring support
3.2	Environment/Resources	<ul style="list-style-type: none"> • Classrooms/desks not fit for purpose • Wifi unreliable • Broken smartboard • Workshops too cold • Not enough computers for size of class
3.3	Course Management	<ul style="list-style-type: none"> • Class cancelled at short notice • No contingency for staff absence • Lecturer arrives late/finishes class early
3.4	Facilitated Learning Support	<ul style="list-style-type: none"> • Guidance class not held • Staff do not provide printed materials in format stipulated in PLSP • Staff unaware of changes to PLSP
3.5	Assessment & Exams, Certification	<ul style="list-style-type: none"> • Assessments crammed into end of block • Student not provided with opportunity for re-sit • Delay in providing results/certificates • Not receiving certificate due to College failing to attach student to group award • Noise disruption during exam

Appendix cont...

4.0 SERVICES		
	Sub-Category	Examples
4.1	Finance	<ul style="list-style-type: none"> Former student unhappy to be threatened with legal proceedings for unpaid fees Student unhappy not to have course fees refunded after withdrawing from course
4.2	Funding/Bursary	<ul style="list-style-type: none"> Delay in processing bursary application Application for hardship fund handled unfairly
4.3	Student Records	<ul style="list-style-type: none"> Student personnel data is incorrect/not updated
4.4	Provided Learning Support	<ul style="list-style-type: none"> Delay in arranging DSA assessment Student unhappy that they could not have the same support worker for every class Student unhappy that additional support requirements have not been put in place
4.5	Library/Learning Technology	<ul style="list-style-type: none"> Student complained that library overdue book notification system was unfair Lack of support provided by the College with regards to provision of IT on evening class Library opening hours
4.6	College Services – Quality etc	<ul style="list-style-type: none"> Delay in handling complaint

5.0 FACILITIES		
	Sub-Category	Examples
5.1	Catering	<ul style="list-style-type: none"> Coffee shop frequently runs out of soya milk Choice on offer
5.2	Student Accommodation	<ul style="list-style-type: none"> Poor wifi service Cleanliness of accommodation
5.3	Maintenance, Lifts, Car Parking	<ul style="list-style-type: none"> Lifts out of order College does not provide sufficient car parking space College signage is misleading

6.0 OTHERS		
	Sub-Category	Examples
6.1		<ul style="list-style-type: none"> No College wide 2 minute silence on Remembrance Day

Title of Meeting: Audit and Risk Committee

Date: 10 December 2024

Subject: 2023-24 Year End Audit Reports

Purpose: This paper presents three internal audit reports that are part of the 2023-24 year end audit reporting suite.

Recommendation: The Audit and Risk Committee is requested to note the content of the reports and consider the conclusion of the reports when considering the Report and Financial Statements for the year ended 31 July 2024 (paper 10).

1 Executive Summary

As part of the 2023-24 Internal Audit Plan the auditors are required to undertake audits of the following areas:

- a) Credits
 - a. Mandatory review of the SFC Credit (student activity) return
- b) Educational Maintenance Allowance
 - a. Mandatory review of the awarding and payment of EMA
- c) Student Support Funds
 - a. Mandatory review of the awarding and payment of Scottish Funding Council (SFC) and Student Awards Agency for Scotland (SAAS) student support funds

The conclusion reached along with any recommendations for action are contained in the attached reports and are summarised below:

a) Credits Audit

Conclusion

The College has reasonable procedures and controls over the collection of data for the credits return and assurance can be taken that the credits count for the College is not materially mis-stated. The systems used by the College are satisfactory.

We were able to confirm that the 1 recommendation raised for 2022/23 has been implemented.

The College's credit target for the academic year 2023/24, agreed between the SFC and the College, was 111,480. The Credits claimed for the year was 111,600, this was over the target.

Recommendations

There were no 2023-24 recommendations and the auditors confirmed that the 1 2022-23 recommendation had been addressed.

b) Educational Maintenance Allowance

Conclusion

We have examined the books and records of Ayrshire College, including evidence of checks of 5% of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance (EMA) programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Recommendations

There were no recommendations carried forward from 2022-23 and no further recommendations were made in relation to the 2023-24 EMA payments.

c) Student Support Funds

Conclusion - SFC

We have examined the records of Ayrshire College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the College used these funds in accordance with the guidance issued by the Scottish Funding Council. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. This resulted in a £320,999 underspend that will be returned to the Scottish Funding Council.

Conclusion – SAAS

We have examined the books and records of Ayrshire College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Recommendations

There were no recommendations carried forward from 2022-23 and no further recommendations were made in relation to the 2023-24 either SFC or SAAS payments.

2 Associated Risks

There are no further risks required to be considered because of this report.

3 Equality and Diversity Impact Assessment

An EDIA is not applicable to this paper given the subject matter.

4 Publication

This paper will be published on the College website.

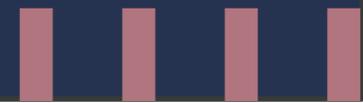
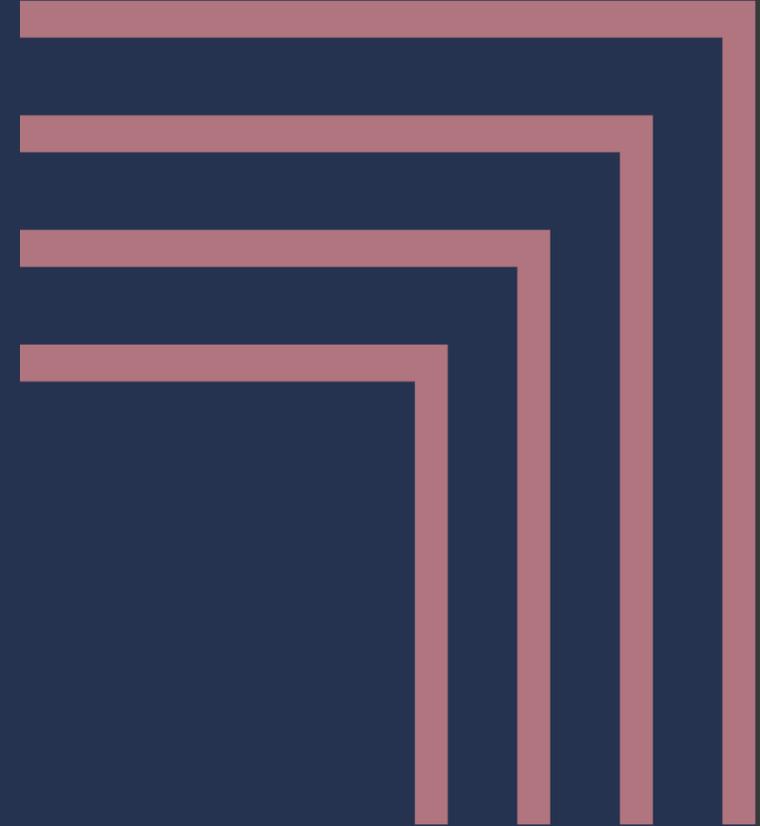
Stephen Pringle
Director of Internal Audit
wbg

Alan Ritchie
Vice Principal, Finance and Infrastructure
10 December 2024



Ayrshire College

Credits Audit 2023/24
September 2024



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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Ayrshire College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1 Executive Summary

Introduction

A review of the College's student data returns has been carried out in accordance with the "Credit Guidance for Colleges AY 2023-24" issued by the Scottish Funding Council (SFC) on 12 June 2023 and the "FES Return and Audit Guidance 2023-24" issued 27 August 2024.

The audit certificate, along with the College certificate, was submitted to the Scottish Funding Council on 11 October 2024. This report was submitted to the SFC on 11 October 2024.

Scope of Review

The audit procedures have been designed to ensure the College has adhered to the "Credit Guidance for Colleges AY 2023/24". As planned, the audit took 8 days to complete comprising fieldwork carried out by the Internal Audit Senior and a review by both the Director and the Partner. All staff involved in the audit had relevant experience.

Our audit sample was selected using analytical techniques and covered a minimum of 5% of the total Credits count with a minimum of 10 courses being tested. Additional sample checks were also carried out on Credits relating to Open/Distance Learning, Infill, Credits spanning academic years, non-accredited placements, Fee Waiver, and non-fundable courses/students.

The audit process of reviewing the returns being submitted was carried out using the following processes:

- | A review of the systems operated by the College for the return;
- | Appropriate walkthrough and compliance checks for the relevant areas;
- | Analytical review techniques to ensure testing was undertaken in the most appropriate areas;
- | Reviewing the risk areas, issues raised in 2022/23 and the specific issues for 2023/24 highlighted in the audit guidance;
- | Sample checking the data included in the return; and
- | Specifically tailored Credits audit programmes.

1 Executive Summary

Summary of Recommendations

Current Year recommendations

Grading of Recommendations	High	Medium	Low	Total
Credits	-	-	-	-

As can be seen from the above table there were no recommendations raised.

Prior Year recommendations

Grading of recommendations	High	Medium	Low	Total
Fully Implemented	-	-	1	1
Total	-	-	1	1

Conclusion

Overall conclusion

The audit certificate in respect of the 2023/24 return included within Appendix A, is unqualified and is in the format set out in the SFC audit guidance. The audit certificate was submitted to SFC on 10th October 2024.

Overall Conclusion:

The College has reasonable procedures and controls over the collection of data for the credits return and assurance can be taken that the credits count for the College is not materially mis-stated. The systems used by the College are satisfactory.

We were able to confirm that the 1 recommendation raised for 2022/23 has been implemented.

The College's credit target for the academic year 2023/24, agreed between the SFC and the College, was 111,480. The Credits claimed for the year was 111,600, this was over the target.

	Target	Claimed	Variance
Total Credits	111,480	111,600	120

As can be seen from the above table, the College has exceeded its credits target for 2023/24.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2023.

Credits Audit 2023/24

Benchmarking	High	Medium	Low	Total
Average number of recommendations in similar audits	-	-	2	2
Number of recommendations at Ayrshire College	-	-	-	-

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 Risk Areas & Audit Tests

Non-Fundable Activity

We reviewed, in full, with the College to confirm that all activity which has been classified as fundable has been correctly classified. We reviewed non-fundable activity to ensure that this is complete. ***From our review, we found that all courses were accurately treated as either fundable or non-fundable by the College.***

Spanning Programmes

We reviewed in full all courses which spanned the academic year to ensure the College had deferred until next year all credits for courses spanning 2022/23 to 2023/24. ***Our testing concluded that credits have been claimed in the correct period.***

Non-Fundable and Fundable Students

We reviewed in full all students classified as non-fundable by the College to confirm accuracy and completeness. Testing was performed to ensure that credits values have only been allocated to fundable students. ***Our testing indicated that the College are classifying its fundable and non-fundable students correctly.***

Full-Time and Other than Full-Time Classification

A sample of 10 courses, covering 2.01% of total credits, were randomly selected, 4 from further education full-time, 3 from further education part-time, 1 from part-time further education and 2 from part-time higher education. Testing was undertaken to ensure these were correctly classified. ***We can conclude that all courses tested were correctly classified.***

Higher Education and Further Education Classification

The sample selected was the same as the above test. ***Our audit work indicated that courses had been correctly classified.***

3 Risk Areas & Audit Tests

Infill Students

The College have a separate class code beginning with an 'I' to illustrate an infill course. The word 'infill' also appears in the title of the course.

We tested a sample of 10 students treated as infilling into courses to ensure that they had been correctly classified, and that Credits had been calculated correctly. This represented 18.89% of total students infilling into courses. ***No issues found from our testing.***

We also reviewed in full the students the College were classifying as infill students to confirm that credits were only being claimed for the subjects the students had undertaken. ***No issues were found from our testing.***

Attendance Criteria

For our sample of 10 courses tested (2.01% of total credits claimed), we tested to ensure that the College had correctly calculated and recorded the required date. ***We can confirm that the College has calculated course required dates in line with the guidance.***

For a total of 10 students, we ensured that the College had obtained a valid enrolment form and that where credits had been claimed, the student had attended past the correct required date. ***We can confirm that each student in our sample an appropriate enrolment record was available.***

We traced a total of 10 students to attendance registers to ensure that they had attended beyond the required date, where credits had been claimed for the student. ***We can confirm that each student in our sample was appropriately traced to the attendance register.***

We also performed testing on a sample of 10 withdrawals (0.48% of total withdrawals) to ensure that these had been processed in accordance with SFC guidance. ***No issues found.***

3 Risk Areas & Audit Tests

Credits Count

For our sample of 10 courses, we recalculated the individual credits for each of these courses to confirm the correct value had been allocated by the College. We reviewed the attendance of the students on these courses to ensure that credits were only attributed to those students who had attended beyond the required date and who were fundable students. ***We found that the College has correctly calculated the Credits. See Attendance Criteria above for details about our findings from our testing of students attending beyond the required date.***

Maximum Credits Claim

All students with more than one enrolment were identified and investigated to ensure credits were not overclaimed. ***Our testing found that there were no overclaims. We also completed a review of related study courses and found no issues during this testing.***

Fee Waiver

A random sample of 10 fee waived students were selected. This represented 0.11% of students without an automatic fee waiver. We checked to ensure that their eligibility for a fee waiver had been assessed appropriately by the College. This was done by tracing to an enrolment form and where appropriate a fee waiver form and relevant eligibility documentation. We also assessed whether the students had been allocated to the most appropriate fee waiver category. ***We found that there were no issues with fee waiver students.***

Distance Learning

A sample of 10 students from distance learning courses were selected and traced to an enrolment form to ensure the students had a Scottish post code and that the College were correctly claiming credits. This represented 1.69% of all distance learning students. We also traced to evidence of achievement/progression. ***We can confirm that there were no issues noted from our testing.***

3 Risk Areas & Audit Tests

Non-accredited Placements

A random sample of 10 students with non-accredited placements as part of their study programme were selected and traced to the students' enrolment form and evidence of attendance. We also checked the calculation of the credits for the non-accredited placements to ensure the College were claiming these in line with the SFC requirements. This represented 1.93% of all students with non-accredited placements. ***We can confirm that there were no issues noted from our testing.***

Collaborative Provision

We confirmed with the College that no Collaborative Provision was undertaken in 2023/24.

4 Audit Arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review.

Audit stage	Date
Fieldwork start	12 September 2024
Closing meeting	25 September 2024
Draft report issued	2 October 2024
Receipt of management responses	10 October 2024
Final report issued	11 October 2024
Submission to the SFC	3 October 2024
Audit & Risk Committee	2 December 2024
Number of audit days	8

5 Key Personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg Services LLP			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk

Ayrshire College			
Key Contact	Richard Simson	Head of Business Intelligence and Information Systems	Richard.simson@ayrshire.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

Auditors' Report to the members of the Board of Management of Ayrshire College

We have audited the FES return which has been prepared by Ayrshire College under the SFC's Credits Guidance for colleges issued 12 June 2023 and which has been confirmed as being free from material misstatement by the College's Principal in her Certificate dated 10th October 2024

We conducted our audit in accordance with the 2023-24 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 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 misstatement.

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 misstatement.

Signature

Wbg Services LLP

Date	10th October 2024
Name of Audit Firm	Wbg Services LLP
Contact Name	Graham Gillespie
Contact telephone number	0141 566 7000.
Date FES returned	10th October 2024

B. Summary of Errors

The table below highlights the value of credit errors that the auditor found during the course of the audit and notes that these errors were subsequently corrected in the SFC FES return.

Summary of Error	Number of Raw Credits	Adjusted/Unadjusted in FES Return
Total	N/A	

C. Prior Year Recommendations

Fully Implemented

Fee Waiver Forms			
<p>Original Finding 2022/23 The College should ensure that Fee Waiver Forms are appropriately signed by the student.</p> <p>During our review, we found that 1 of our sample of 15 had not signed the Fee Waiver Form. This was as a result of a temporary member of staff accepting the letter unsigned. We note that the form had been stamped by the Job Centre to confirm the students eligibility.</p> <p>There is a risk that this could make the claim invalid, which could result in a fee waiver being funded by the SFC in error.</p> <p>Original Recommendation 2022/23 We recommend that the College ensures that Fee Waiver Forms are signed by the student before being returned to the College.</p>			
Ref.	Finding and Risk	Grade	Recommendation
1.	Our review tested a sample of 10 Fee Waivers Forms and found 9 Fee Waivers Forms were signed by the Student, whilst 1 student in our sample did not require a Fee Waiver Form as the cost was borne by the College.	Low	No further action required.

D. Grading Structure

For each recommendation, we assign a grading either as High, Medium or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where Management may wish to consider our recommendation.



Ayrshire College

Internal Audit 2023/24

Education Maintenance
Allowance

September 2024

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Disclaimer

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Ayrshire College's individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1. Executive Summary

Introduction

This report has been prepared following the conclusion of our audit of the Educational Maintenance Allowance for the year ended 31 July 2024.

The audit certificate was submitted to the Scottish Funding Council (SFC) on 3 October 2024.

Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
EMA Audit 2023/24	-	-	-	-

Prior Year Recommendations	High	Medium	Low	Total
There were no recommendations made on the EMA Audit 2022/23.				

1. Executive Summary

Conclusion

Overall Conclusion:

We have examined the books and records of Ayrshire College, including evidence of checks of 5% of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance (EMA) programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

2. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2023.

Benchmarking	High	Medium	Low	Total
Average no. recommendations in similar audits	-	-	-	-
Recommendations at Ayrshire College	-	-	-	-

As can be seen from the above table, the College has a similar number of recommendations in comparison to the colleges it has been benchmarked against.

3. Audit Arrangements

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg Services LLP			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk

Ayrshire College			
Key contacts:	Louise Park	Head of Student Funding	louise.park@ayrshire.ac.uk

Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation. We can confirm that all data requested was ready on our arrival and the availability and assistance provided by the involved staff was greatly appreciated

3. Audit Arrangements

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	26 August 2024
Closing meeting	4 September 2024
Draft report issued	2 October 2024
Receipt of management responses	2 October 2024
Final report issued	10 October 2024
Submission to Scottish Funding Council	3 October 2024
Audit & Risk Committee	2 December 2024
No of audit days	3

A. Audit Certificate

Name of College: Ayrshire College

Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2023 to 31 July 2024.

We have examined the books and records of the above college, including evidence of checks of 5% of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that (subject to the reservations set out in this report the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance (EMA) programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Signature: *Wbg Services LLP*

Name of Firm: Wbg Services LLP

Date: 3rd October 2024

B. Grading Structure

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation



Ayrshire College

Internal Audit 2023/24

Student Support Funds

September 2024

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Ayrshire College`s individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

1. Executive Summary

Introduction

This report has been prepared following the conclusion of our audit of the Student Support Funds for the year ended 31 July 2024.

The audit certificate for the Scottish Funding Council (SFC) funds was submitted on 3 October 2024.

The audited signed return for the HE Discretionary fund was submitted to the Students Award Agency for Scotland (SAAS) on 3 October 2024.

Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
SSF Audit 2023/24	-	-	-	-

Prior Year Recommendations	High	Medium	Low	Total
There were no recommendations raised in 2022/23.				

1. Executive Summary

Conclusion

Overall Conclusion:

We have examined the records of Ayrshire College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the College used these funds in accordance with the guidance issued by the Scottish Funding Council. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. This resulted in a £320,999 underspend that will be returned to the Scottish Funding Council.

Summary of Income & Expenditure

The table below provides a summary of the income and expenditure for each of the funds and provides details of the fund position at the end of the year. Further detail on the expenditure incurred by fund can be found at Appendix A.

	SFC				SAAS
	Bursary	Discretionary	Childcare	Total	HE Discretionary
Income	£8,716,972	£1,037,735	£622,640	£10,377,347	£127,888
Expenditure	(£7,919,909)	(£1,873,497)	(£262,942)	(£10,056,348)	(£127,888)
Transfer of Funds	-	£476,064	£359,698	-	-
Under/(Over) Spend	£320,999	-	-	£320,999	-

2. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2023.

Benchmarking	High	Medium	Low	Total
Average no. recommendations in similar audits	-	-	-	-
Recommendations at Ayrshire College	-	-	-	-

As can be seen from the above table, the College has a similar number of recommendations in comparison to the colleges it has been benchmarked against.

3. Audit Arrangements

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	26 August 2024
Closing meeting	4 September 2024
Draft report issued	2 October 2024
Receipt of management responses	2 October 2024
Final report issued	10 October 2024
Submission to Scottish Funding Council	3 October 2024
Audit & Risk Committee	2 December 2024
No of audit days	4

3. Audit Arrangements

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg Services LLP			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk

Ayrshire College			
Key contacts:	Louise Park	Head of Student Funding	louise.park@ayrshire.ac.uk

Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

A. Summary of Returns

Scottish Funding Council Return

Bursary Student Numbers & Expenditure								
	Students u18		Parentally Supported (At Home)		Parentally Supported (Away from Home)		Self-Supporting	
	Students	£	Students	£	Students	£	Students	£
Maintenance Allowances:	-	-	693	1,920,890	13	51,862	388	1,466,807
Residence Costs	-	-	-		-	-	-	-
Dependents Allowance	-	-	-		-	-	-	-
Study Expenses Allowance	-	-	622	90,381	11	1,854	325	48,166
Travel Expenses Allowance	-	-	66	40,655	4	1,868	245	105,834
Additional Support Needs Allowance	-	-	73	90,859	1	103	28	14,353
Total Numbers & Spend	-	-	1,454	2,142,744	29	55,687	986	1,635,160

A. Summary of Returns

Scottish Funding Council Return

Bursary Student Numbers & Expenditure						
	Care Experienced		Universal Credit		Non-Maintenance	
	Students	£	Students	£	Students	£
Maintenance Allowances:	497	3,305,464	283	211,372	-	-
Residence Costs	-	-	-	-	-	-
Dependents Allowance	-	-	-	-	-	-
Study Expenses Allowance	467	59,908	259	42,663	844	136,834
Travel Expenses Allowance	51	22,446	149	56,822	66	40,467
Additional Support Needs Allowance	48	58,030	35	73,452	76	79,441
Total Numbers & Spend	1,063	3,445,848	726	384,309	986	256,742
Total Bursary Funds Spent in 2023/24						7,919,909

A. Summary of Returns

Scottish Funding Council Return

FE Discretionary Fund								
	Students u18		Parentally Supported (At Home)		Parentally Supported (Away from Home)		Self-Supporting	
	Students	£	Students	£	Students	£	Students	£
Total Numbers & Spend	-	-	579	453,407	12	30,085	328	567,545

FE Discretionary Fund						
	Care Experienced		Universal Credit		Non-Maintenance	
	Students	£	Students	£	Students	£
Total Numbers & Spend	405	405,112	127	116,832	421	300,516
Total FE Discretionary Fund Spent in 2023/24						1,873,497

A. Summary of Returns

Scottish Funding Council Return

Childcare Fund Expenditure		
	Childcare Fund	
	Students	£
At FE Level	62	164,829
At HE Level	34	98,113
Total	96	262,942

Auditors' Report

We have examined the books and records of the Ayrshire College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Principal's Signature:

Auditors' Name:

Wbg Services LLP

Auditors' Signature:

Wbg Services LLP

Date of Signature:

3rd October 2024

A. Summary of Returns



Student Awards Agency for Scotland (SAAS)

HE Discretionary Fund				
	HE Discretionary Fund	Childcare Fund (HE Only)	International Student Fund	Total
	£	£	£	£
Income				
Allocation received for academic year 2023/24 – 1 st instalment October 2023	83,345	-	1,914	85,259
Allocation received for academic year 2023/24 – 2 nd instalment April 2024	41,883	-	746	42,629
Bank interest received in the academic year 2023/24	-	-	-	
Virement/Transfer from other funds (HE only)	2,660	-	(2,660)	
Total funds available for disbursement	127,888	-	-	127,888
Expenditure				
Funds disbursed	(127,888)	-	-	(127,888)
Remaining allocation from 2023/24; funds to be returned to SAAS by 31 October 2024	-	-	-	-
Total disbursement of funds	(127,888)	-	-	(127,888)

A. Summary of Returns

Students Award Agency for Scotland (SAAS)

Auditors' Report

We have examined the books and records of Ayrshire College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Appointed Auditor: *Wbg Services LLP* Date: 3rd October 2024

B. Grading Structure

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

Title of Meeting: Audit and Risk Committee

Date: 10 December 2024

Subject: Internal Audit Annual Report

Purpose: This paper presents the 2023-24 Internal Audit Annual Report as part of the annual assurance suite of reports to the Committee. The Annual Internal Audit Report should be considered by the Audit and Risk Committee prior to the Committee submitting their annual report to the Board of Management.

Recommendation: The Audit and Risk Committee is requested to consider the Internal Audit Annual Report for 2023–24.

1 Executive Summary

The [Audit and Assurance Committee Handbook](#) states that the role of the Audit and Assurance Committee in relation to Internal Audit should include advising the Accounting Officer and Board on the annual Internal Audit opinion and annual report.

A primary purpose of the work on Internal Audit is to support the Audit and Risk Committee discharge its responsibility for preparing an annual report that should include the Committee's opinion of the adequacy and effectiveness of the College's arrangements for risk management, control and governance, sustainability, economy, efficiency and effectiveness (value for money) and the quality of data submitted to regulatory bodies.

The Annual Report provides a detailed summary of the controls they have tested and their audit conclusion on the effectiveness of their operation within the areas the Committee is required to report on and to support the Audit and Risk Committee with its responsibilities to provide an opinion.

The Internal Audit Annual report records the following overall opinion:

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the College's risk management, control and governance processes.

In our opinion, Ayrshire College did have adequate and effective risk management, control and governance processes to manage its achievement of the College's objectives at the time of our audit work. In our opinion, the College

has proper arrangements to promote and secure value for money. However, we were only able to provide a weak level of assurance over the Estates Management review.

Our fieldwork was carried out between September 2023 to September 2024, and we have not undertaken any further internal audit assignments at the time of this report.

The 2023-24 plan included the delivery of ten reviews with all ten assignments completed. The plan was delivered as agreed and without amendment. The internal auditors have raised 12 management actions during their reviews with one high priority actions.

As noted in the Rolling Audit Action Plan (paper 14), the College maintains a record of the management actions raised by both the internal and external auditors. The progress to address these actions is reported to each meeting of the Audit and Risk Committee.

2 Associated Risks

There are no further risks required to be considered because of this report.

3 Equality and Diversity Impact Assessment

An EDIA is not applicable to this paper given the subject matter.

4 Publication

This paper will be published on the College website.

Stephen Pringle
Director of Internal Audit
wbg

Alan Ritchie
Vice Principal, Finance and Infrastructure
10 December 2024



Ayrshire College

Internal Audit 2023/24

Annual Report

October 2024

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1. Introduction

The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit & Risk Committee, the Principal and other Senior Management of the College, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

We conduct our activity within the overarching framework of the Institute of Internal Auditors, Definition of Internal Auditing, Code of Ethics and International Standards for the Professional Practice of Internal Auditing, together with the UK Public Sector Internal Audit Standards, first introduced in April 2013.

In line with these Standards, we have developed a robust quality assurance process to ensure that each of our activities and reports are of a high and consistent standard. Quality assurance activity includes interim reviews during the internal audit process and an extensive final review before reports are issued to clients and other stakeholders. We actively seek to improve the services we deliver through a programme of CPD, training, networking and engagement with internal peers, as well as by piloting new ways of working.

We had an extensive external assessment undertaken against these standards in November 2023. The assessment was undertaken by the Chartered Institute of Internal Auditors who concluded:

"We are pleased to report that the Wbg Services LLP (formerly Wylie and Bisset LLP) Internal Audit Department conforms with the Standards, as well as the Definition of Internal Auditing, Core Principles and the Code of Ethics, which form the mandatory elements of the Public Sector Internal Audit Standards (PSIAS) and the Institute of Internal Auditors' International Professional Practices Framework (IPPF), the globally recognised standard of quality in Internal Auditing.

The Chartered Institute of Internal Auditors also highlighted our compliance with all 64 standards of the IPPF.

This Annual Report should be considered by the Audit & Risk Committee prior to the Committee submitting their annual report to the Board.

A copy of this report requires to be submitted to the Scottish Funding Council.

2. Executive Summary

Overall Opinion

We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the College's risk management, control and governance processes.

In our opinion, Ayrshire College did have adequate and effective risk management, control and governance processes to manage its achievement of the College's objectives at the time of our audit work. In our opinion, the College has proper arrangements to promote and secure value for money. However, we were only able to provide a weak level of assurance over the Estates Management review.

Our fieldwork was carried out between September 2023 to September 2024, and we have not undertaken any further internal audit assignments at the time of this report.

The overall findings and conclusion of each report are highlighted in Section 3. As can be seen from the summary in Section 3 all areas included in the Operational Plan for 2023/24 have been completed.

In forming our opinion, we have carried out the following work:

- | A review and appraisal of financial and other controls operated by the College;
- | A review of the established policies and procedures adopted by the College;
- | An assessment of whether or not the internal controls are reliable as a basis for producing the financial accounts;
- | A review of accounting and other information provided to management for decision making;
- | Compliance and substantive audit testing where appropriate; and
- | A review of the College's procedures in place to promote and secure value for money.

The analysis of performance indicators for the internal audit work carried out in the year is included at section 5.

2. Executive Summary (continued)

Basis of Opinion

As the Head of Internal Audit at Ayrshire College we are required to provide the Audit & Risk Committee with an opinion on the adequacy and effectiveness of the College's risk management, control and governance processes.

In giving our opinion, it should be noted that assurance can never be absolute. The most that we can provide to the Audit & Risk Committee is reasonable assurance that there are no major weaknesses in the College's risk management, control and governance processes.

In assessing the level of assurance given, we have considered:

- | All audits undertaken during the year ended 31 July 2024 with the exception of the funding reviews which were undertaken in September 2024;
- | Any follow-up action taken in respect of audits from previous periods;
- | Any significant recommendations not accepted by management and the consequent risks;
- | The effects of any significant changes in the College's objectives or systems;
- | Any limitations which may have been placed on the scope of internal audit;
- | The extent to which resource constraints may impinge on the Head of Internal Audit's ability to meet the full audit needs of the College;
- | What proportion of the College's audit need has been covered to date; and
- | The outcomes of our quality assurance processes.

3. Audit Findings



Summary of Work Undertaken

The following table summarises the audit work undertaken in 2023/24. The grading structure used in our reports can be found in Appendix A.

Area	Planned Days	Actual Days	Status	Overall Conclusion	High Priority Recommendations	Medium Priority Recommendations	Low Priority Recommendations
Budget and Monitoring	6	6	Complete	Strong	-	-	1
Estates Management	6	6	Complete	Weak	1	1	-
Student Retention	5	5	Complete	Strong	-	-	2
Overall Financial Controls	4	4	Complete	Strong	-	-	3
IT Security	5	5	Complete	Substantial	-	3	1
Follow Up	4	4	Complete	Strong	-	-	-
Corporate Governance	5	5	Complete	Strong	-	-	-
Credits	6	6	Complete	n/a	-	-	-
SSF	4	4	Complete	n/a	-	-	-
EMA	4	4	Complete	n/a	-	-	-
Audit Management	6	6	n/a	n/a	n/a	n/a	n/a
Total	55	55	-	-	1	4	7

3. Audit Findings

The following high priority recommendation was raised during the year.

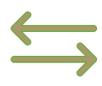
Area 1	Finding
<p>Follow Up: Infrastructure Strategy, Estates Management</p>	<p>Organisations should maintain an Infrastructure Strategy to provide a strategic plan for managing and developing its estates in line with its corporate objectives.</p> <p>During our review we identified the College’s Infrastructure Strategy is currently out of date. We were informed the decision was made to pause the development of an Infrastructure Strategy until the College's Corporate Plan has been fully developed and implemented, a target date for the Corporate Plan has been set for Summer 2024. Thereafter an Infrastructure Strategy will be developed to direct future plans. The infrastructure Strategy should take consideration of the utilisation of the College estates, we were informed the College is unaware of its current utilisation.</p> <p>There is the risk that without an Infrastructure Strategy the utilisation of the College's estates does not align with the mission of the College.</p> <hr/> <p style="text-align: center;">Recommendation</p> <p>We recommend that the College ensure an Infrastructure Strategy is developed following the implementation of the Corporate Plan. The College should focus on gathering data and undertake a utilisation exercise to highlight areas underutilised.</p> <p>The Infrastructure Strategy should take consideration of:</p> <ul style="list-style-type: none"> • Details and condition of the College campuses • Utilisation • Financial implications and running costs • Curriculum planning and learner needs • Sustainability • Options Appraisals.

3. Audit Findings

Area 1	Finding
	<p data-bbox="1327 396 1671 425">Management Response</p> <p data-bbox="529 439 2430 611">The College and the wider sector were expecting the delivery of the SFC Infrastructure Strategy in the latter part of 2023. The Strategy has now been replaced with a commitment from the SFC to delivery an infrastructure investment plan by the end of 2024. The College had anticipated that the SFC Strategy would provide an outline for the College to consider in developing its own strategy, but as this is now not available then the College will look to develop its own Infrastructure Strategy. This Strategy will be developed in conjunction with the revised Ayrshire College Corporate Strategy.</p> <p data-bbox="529 648 1314 676"><i>Responsible Office:</i> Vice Principal Finance and Infrastructure</p> <p data-bbox="529 714 1072 742"><i>Implementation Date:</i> 31 December 2024</p>

4. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the previous financial year.

Area	High	Medium	Low	Total	
Budget and Monitoring					
Average number of recommendations in similar audits	-	2	2	4	
Recommendations at the Ayrshire College	-	-	1	1	
Estates Management					
Average number of recommendations in similar audits	-	-	2	2	
Recommendations at the Ayrshire College	1	1	-	2	
Student Retention					
Average number of recommendations in similar audits	-	2	2	4	
Recommendations at the Ayrshire College	-	-	2	2	
Overall Financial Controls					
Average number of recommendations in similar audits	-	2	1	3	
Recommendations at the Ayrshire College	-	-	3	3	
Average number of recommendations in similar audits c/f	-	6	7	13	
Recommendations at the Ayrshire College c/f	1	1	6	8	

4. Benchmarking

Area	High	Medium	Low	Total	
Summary c/f					
Average number of recommendations in similar audits b/f	-	6	7	13	
Recommendations at the Ayrshire College b/f	1	1	6	8	
IT Security					
Average number of recommendations in similar audits	-	4	1	5	
Recommendations at the Ayrshire College	-	3	1	4	
Corporate Governance					
Average number of recommendations in similar audits	-	1	2	3	
Recommendations at the Ayrshire College	-	-	-	-	
Credits					
Average number of recommendations in similar audits	-	-	2	2	
Recommendations at the Ayrshire College	-	-	-	-	
Average number of recommendations in similar audits c/f	-	11	12	23	
Recommendations at the Ayrshire College c/f	1	4	7	12	

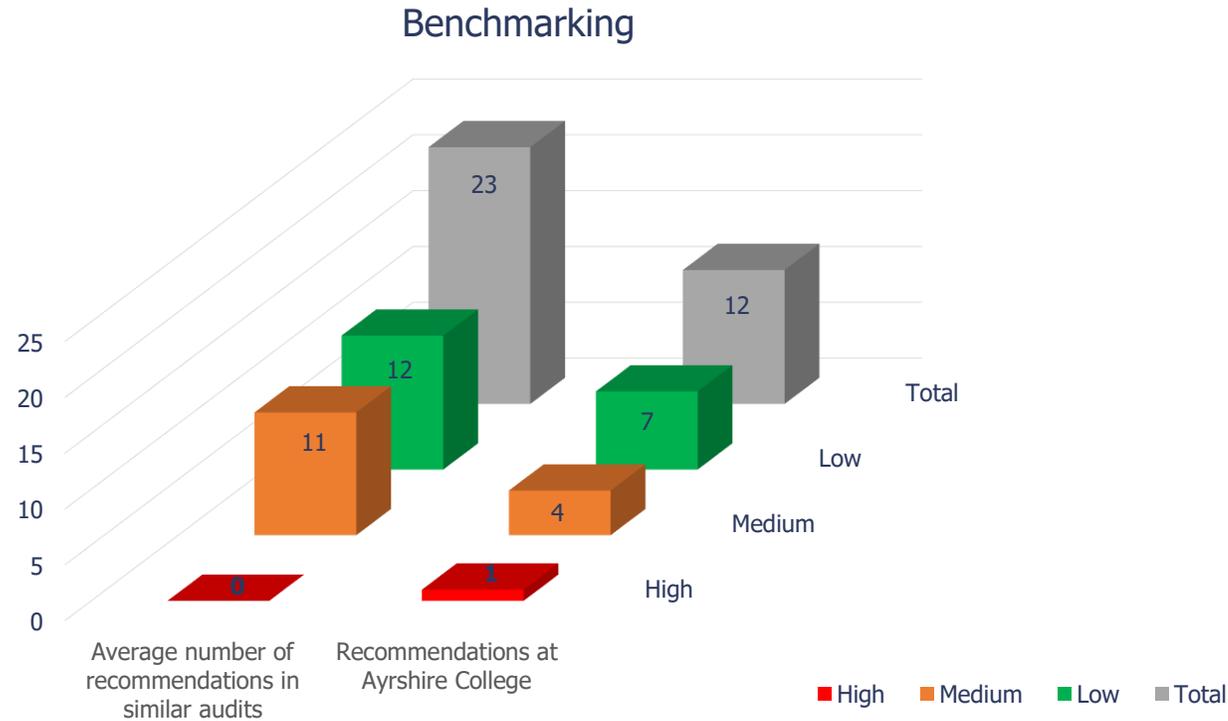
4. Benchmarking

Area	High	Medium	Low	Total	
Summary c/f					
Average number of recommendations in similar audits b/f	-	11	12	23	
Recommendations at the Ayrshire College b/f	1	4	7	12	
EMA					
Average number of recommendations in similar audits	-	-	-	-	
Recommendations at the Ayrshire College	-	-	-	-	
SSF					
Average number of recommendations in similar audits	-	-	-	-	
Recommendations at the Ayrshire College	-	-	-	-	
Average number of recommendations in similar audits	-	11	12	23	
Recommendations at the Ayrshire College	1	4	7	12	

As highlighted above, the College has a lower number of recommendations in comparison with the colleges it has been benchmarked against.

4. Benchmarking

We have set out below in graphical format an analysis of the Benchmarking totals by grade of recommendation made.



As demonstrated on the earlier page, Ayrshire College has a lower number of recommendations in comparison with the colleges it has been benchmarked against.

4. Benchmarking



For each review, we benchmark the number and ranking of recommendations made for audits of a similar nature in the previous year. Please refer to the key below for an explanation of the benchmarking symbols used:

Key	
	Indicates a lower number of recommendations in comparison with the organisations it has been benchmarked against.
	Indicates a similar number of recommendations in comparison with the organisations it has been benchmarked against.
	Indicates a higher number of recommendations in comparison with the organisations it has been benchmarked against.

5. Key Performance Indicators

Performance Indicator	Target	Actual
Internal audit days completed in line with agreed timetable and days allocation	100%	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%	100%
Draft reports issued within 10 working days of exit meeting	100%	89%*
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%	100%
Final reports issued within 5 working days of receipt of management responses	100%	100%
Recommendations accepted by management	100%	100%
Draft annual internal audit report to be provided by 31 December each year	100%	100%
Attendance at Audit & Risk Committee meetings by a senior member of staff	100%	100%
Suitably experienced staff used on all assignments	100%	100%

*The Budgeting and Monitoring Draft report was delayed as we required some additional background information.

Appendix A

Grading Structure

A. Grading Structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation, we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Assurance	Risk	Classification
High	High risk	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the Ayrshire College as a matter of urgency
Medium	Medium risk	Significant issue or weakness which should be addressed by the Ayrshire College as soon as possible
Low	Low risk	Minor issue or weakness reported where management may wish to consider our recommendation



Ayrshire College

Internal Audit 2024-25

Payroll
November 2024

Overall Conclusion

Strong

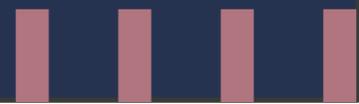


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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

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We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.



Overview

Purpose of review

Our review looked at the payroll system at the College to ensure this is operating as expected and that the appropriate controls exist. We looked to ensure that the payments being calculated by the system are accurate and are based on bona fide hours worked and we also considered all deductions and additions to salaries to ensure that these are correctly calculated and properly authorised.

This review formed part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to ensure:

- Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system.
- Wages and salaries are accurately stated in the accounting system.
- The College has robust processes in place for changes made to employees bank details.
- Staff are only paid for the hours that they have worked.
- Leavers are appropriately removed from the system and final payments are accurately pro-rated.
- New starts are accurately entered onto the payroll system and are paid appropriately.
- The payroll is subject to checking and approval by a senior member of staff prior to being finalised.

1 Executive summary

- Severance packages have been calculated in accordance with the terms of the scheme.
- Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

1 Executive summary

Background

Amendments

Amendments to employees' roles are carried out by members of the HR Team on the iTrent System. An email notification is then sent automatically by the College's HR and Payroll system, iTrent, to members of the Payroll Team who will review the change and mark it as complete in iTrent. Our review confirmed for a sample of 10 employee amendments, June 2023 – May 2024, an iTrent system notification was sent to the Payroll Team to confirm the change.

Payroll Reconciliations

The process begins with a Payroll Assistant preparing payroll journals for that month. A reconciliation is then conducted between iTrent and OpenAccounts (finance system) by a Payroll Assistant which is then saved into a secure folder prior to the Finance Manager signing it off. Our review found that Payroll Reconciliations are not authorised. **Please refer to Section 3 – Detailed Recommendations for information.**

Employee Bank Details

Employees amend their own bank details using the Employee Self Service function of iTrent. The Payroll Team runs a Change Report each month which highlights those staff members who have changed their bank details. Members of the Payroll Team will then email those staff members to alert them of the change and confirm that it was accurate. For a sample of 5 employee bank changes our review confirmed that an email was sent to Payroll notifying them of the change.

Overtime

Members of staff who wish to do overtime will arrange this within their department, their College People Manager will then approve their timesheet as this is not within the remit of the Payroll Team. Our review confirmed for a sample of 5 overtime claims the employees People Manager approved their timesheet.

1 Executive summary

Starters

A Starters Checklist is completed for new employees by a Payroll Assistant and approved by another Payroll Assistant. The Starters Checklist is used to check that the employees details have been entered into the iTrent system including their personal details, contract conditions, pension etc. Our review tested a sample of 10 starters, August 2024 - October 2024, our review confirmed a Starters Checklist was prepared and completed by two separate members of the Payroll Team.

Leavers

Following confirmation that an employee is leaving the College, HR will enter the employees leaving date into iTrent, a notification is then automatically sent to the Payroll Team. Members of the Payroll Team will then complete a Leavers Checklist which calculates the final pay of the employee and remaining balances owed by either the College or the employee. Our review tested a sample of 10 leavers, September 2023 - October 2024, and confirmed leavers calculations were completed and checked by two members of the Payroll Team, the leaver was removed by two members of HR, their final pay was accurate and they did not appear on the following months payroll.

Payroll Authorisation

The monthly payroll process begins with members of the Payroll Team completing a monthly checklist and running variance reports to check the accuracy of the monthly payroll run and compare it to the year-to-date figures. One of the Payroll Assistants then prepares the payroll authorisation sheet to enable those involved in authorising the payroll to capture their names, whilst another Payroll Assistant checks all the reports match to the Payroll Reconciliation. The Finance Manager will then check starters and leavers for the month as well as spot checks of the file before the Chief Financial Controller conducts final checks. Our review found for a sample of 3 months, August 2024 – October 2024, the monthly payroll process was followed.

1 Executive summary

Severance

The Financial Regulations state that severance payments shall only be made in accordance with relevant legislation, with severance payments requiring authorisation by the Vice Principal People, Performance and Transformation and the Vice Principal Finance and Infrastructure or their authorised representations. Our review found for a sample of 5 severance payments that a Severance Application Form was fully completed, and that the decision was authorised by the Vice Principal People, Performance and Transformation and the Vice Principal Finance and Infrastructure.

iTrent

The College uses third-party software, iTrent, to manage its HR and Payroll. All the College's employees have access to the Employee Self Service (ESS) function of iTrent which enables them to amend their own personal details e.g. bank account details, address, contact information etc. and submit timesheets to their People Manager. Members of HR, Learning & Development, Finance and Payroll have enhanced access rights to enable them to carry out their role, with the HR Advisor assigning user permissions as the College's iTrent Superuser. Our review confirmed that access rights of the Payroll Team are aligned to their job role and that the Payroll Team and HR Team do not have overlapping access rights.

1 Executive summary

Work Undertaken:

In line with each objective, we undertook the following:

Objective 1: Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system.

- We reviewed a sample of 5 amendments and confirmed that a notification was sent to the Payroll Team alerting them of this change.

Objective 2. Wages and salaries are accurately stated in the accounting system.

- We reviewed a sample of 3 months of Payroll Reconciliations, July 2024 – August 2024, and confirmed that reconciliations were conducted each month by a Payroll Officer and that all items were reconciled for the months tested.

Objective 3: The College has robust processes in place for changes made to employees bank details.

- We reviewed a sample of 5 employee bank changes and confirmed that an email was sent to the Payroll Team to notify them of this change.

Objective 4: Staff are only paid for the hours that they have worked.

- We reviewed a sample of 5 employees timesheets and confirmed that they were approved by their People Manager.
- We confirmed that the College's Senior Management are unable to claim overtime.

Objective 5: Leavers are appropriately removed from the system and final payments are accurately pro-rated.

- We reviewed a sample of 10 leavers and confirmed that leavers calculations were completed and checked by two members of the Payroll Team.

1 Executive summary

Objective 6: New starts are accurately entered onto the payroll system and are paid appropriately.

- We reviewed a sample of 10 starters and confirmed that a Starters Checklist was prepared and completed by two separate members of the Payroll Team.

Objective 7: The payroll is subject to checking and approval by a senior member of staff prior to being finalised.

- We reviewed a sample of 3 months of payroll runs, August 2024 – October 2024, and found that the monthly payroll process was followed and that the payroll runs were approved by a member of the Executive Leadership Team.

Objective 8: Severance packages have been calculated in accordance with the terms of the scheme.

- We reviewed a sample of 5 employees with severances and confirmed that a Severance Application Form was signed by the employee and that severance was approved by the Vice Principal People and Performance and the Vice Principal Finance and Infrastructure.

Objective 9: Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.

- We reviewed the list of users in iTrent and confirmed that access rights of the Payroll Team are aligned to the responsibilities of their role.

1 Executive summary

Conclusion

Overall conclusion

Overall Conclusion: Strong

Following our review, we can provide a Strong level of assurance surrounding the processes in place to manage payroll. We have identified 1 low grade recommendation for improvement and 1 observation for consideration.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Payroll	0	0	1	1

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 Executive summary

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.	
1.	For a sample of 5 severance payments, our review confirmed that a Severance Application Form was completed and signed by the employee and that severance was approved by the Vice Principal (People and Performance) and the Vice Principal (Finance and Infrastructure).
2.	For a sample of 10 starters, August 2024 - October 2024, our review confirmed a Starters Checklist was prepared by and completed by two separate members of the Payroll Team.
3.	For a sample of 10 leavers, September 2023 - October 2024, our review confirmed that for each sampled leaver that leavers calculations were completed and checked by two members of the Payroll Team, the leaver was removed by two members of HR, their final pay was accurate and they did not appear on the following months payroll.
4.	For a sample of 5 employees claiming overtime, August 2024 - October 2024, our review confirmed that this was approved by their People Manager.
5.	For a sample of 5 employee bank changes our review confirmed an email was sent to Payroll notifying them of the change.
6.	For a sample of 10 employee amendments, June 2023 - May 2024, our review confirmed that an iTrent system notification was sent to the Payroll Team to confirm the change. However, our review was unable to confirm that changes were approved as a log of changes within iTrent could not be provided.
7.	iTrent user profiles are aligned to staff members job role with access rights being assigned by an iTrent Superuser.
8.	The College's Senior Management Team are unable to claim overtime.

1 Executive summary

The following is a list of areas where the College is operating effectively and following good practice.

9.	For a sample of 5 employee bank changes our review confirmed an email was sent to Payroll notifying them of the change.
10.	For a sample of 10 employee amendments, June 2023 - May 2024, our review confirmed that an iTrent system notification was sent to the Payroll Team to confirm the change.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Payroll

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	1	2
Number of recommendations at Ayrshire College	0	0	1	1

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 Detailed recommendations

Payroll Reconciliations			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Payroll Reconciliations should be prepared by a member of the Payroll Team and approved by another member of the Payroll Team, with appropriate authority, to ensure accurate reconciliations are conducted.</p> <p>For a sample of 3 months, June 2024 - August 2024, our review confirmed that a Payroll Reconciliation between iTrent and Open Accounts took place and that this reconciled exactly. However, our review found that Payroll Reconciliations are not approved. We acknowledge this is in part due to changes in personnel within the Payroll Team.</p> <p>There is a risk that inaccurate items may not be identified, as there is no evidence that the payroll is subject to review, which could lead to inaccuracies not being rectified.</p>	Low	We recommend that Payroll Reconciliations are approved by a member of staff that did not prepare the reconciliation and that this is documented.

3 Detailed recommendations

Management response	Responsibility and implementation date
<p>Payroll reconciliations will be approved by a member of staff that did not prepare the reconciliation and that this will be documented.</p>	<p><i>Responsible Officer:</i></p> <p>Liz Walker Chief Financial Controller</p> <p><i>Implementation Date:</i></p> <p><i>30 November 2024</i></p>

4 Observations

The following is a list of observations from our review

- | | |
|----|---|
| 1. | Our review tested a sample of 10 employee amendments, however, it was not possible to confirm whether these changes were approved as a log of changes within iTrent could not be provided. The process of amending an employees details is carried out entirely within iTrent with no record of approvals being documented outside of the system. |
|----|---|

5 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Risk Committee meeting.

Audit stage	Date
Fieldwork start	28 October 2024
Closing meeting	1 November 2024
Draft report issued	6 November 2024
Receipt of management responses	13 November 2024
Final report issued	13 November 2024
Audit & Risk Committee	10 December 2024
Number of audit days	5

6 Key personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Senior	Colin McNeill	Internal Audit Senior	cmn@wbg.co.uk

Ayrshire College			
Key Contact	Liz Walker	Chief Financial Controller	liz.walker@ayrshire.ac.uk
	Gillian Love	Finance Manager	gillian.love@ayrshire.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance Classification	
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A Grading structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

Our review will look at the payroll system at the College to ensure this is operating as expected and that the appropriate controls exist. We will look to ensure that the payments being calculated by the system are accurate and are based on bona fide hours worked and we will also consider all deductions and additions to salaries to ensure that these are correctly calculated and properly authorised.

This review forms as part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to ensure:

- Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system.
- Wages and salaries are accurately stated in the accounting system.
- The College has robust processes in place for changes made to employees bank details.
- Staff are only paid for the hours that they have worked.
- Leavers are appropriately removed from the system and final payments are accurately pro-rated.
- New starts are accurately entered onto the payroll system and are paid appropriately.
- The payroll is subject to checking and approval by a senior member of staff prior to being finalised.
- Severance packages have been calculated in accordance with the terms of the scheme.

- Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- Discussion with key personnel to establish the current arrangements for payroll.
- Evaluating these arrangements to confirm their adequacy.
- Review of documentation to confirm that policies and procedures are in place, up to date and comply with relevant legislation and good practice.
- Testing to confirm that procedures are being adhered to by relevant staff.
- Testing to confirm that payroll is being correctly calculated, authorised and recorded.

Potential key risks

The potential key risks associated with the area under review are:

- Unauthorised amendments may be processed, leading to unauthorised payments being made to employees or unauthorised deductions being made.
- The College has inefficient processes in place for changes made to employees bank details.
- Staff are paid for hours that they have not worked.
- Final salaries are not adjusted to reflect the employee's leaving date. Leavers continue to be paid after their last date of employment.
- Staff loans/equipment provided to employees are not recovered when the employee leaves the College.
- New starts salaries are not adjusted to reflect their start date.
- In the absence of approval at an appropriate level, the payroll may be manipulated with incorrect payments being made to certain employees.
- The College have not correctly applied the terms of their severance scheme resulting in incorrect payments being made to former employees.
- Unauthorised users gain access to payroll system and sensitive employee data.
- Payroll costs are not accurately recorded in the accounting system resulting in inaccurate management and year end statutory accounts.



Ayrshire College

Internal Audit 2024-25

GDPR/FOI
November 2024

Overall Conclusion

Strong

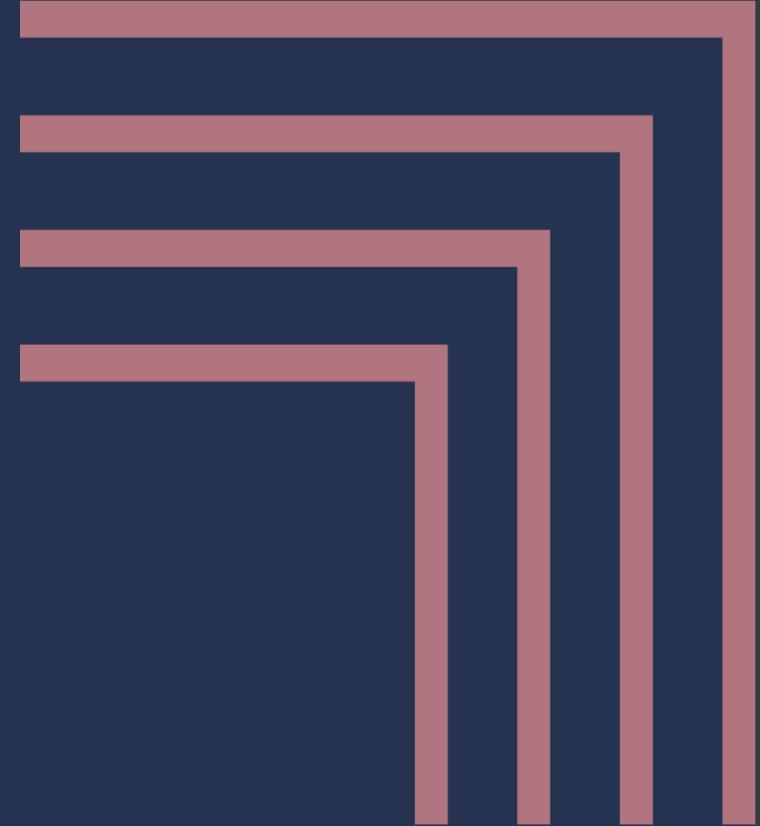


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Overview

Purpose of review

The purpose of this review was to look at how personal data is held and managed within the College to ensure the College are complying with the requirements of the General Data Protection Regulation (GDPR). We also reviewed the steps in place to ensure compliance with Freedom of Information (FOI).

This review forms part of our 2024/25 Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

- | The College is compliant with the legislative guidance of the FOI Act.
- | The information provided by the College in response to FOI requests meets the requirements as set out in the FOI Act.
- | There is sufficient reporting in place with regards to the progress with achieving FOI compliance.
- | The College is compliant with the GDPR.
- | The College has completed actions identified in the action plan in order to ensure compliance.
- | The College has documented plans in place to address any remaining areas of non-compliance.
- | There is sufficient reporting in place with regards to the progress with achieving GDPR compliance.
- | Staff have received appropriate training on GDPR and FOI.

1 Executive summary

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

Background Information

GDPR

Data Protection Officer

The Data Protection Officer (DPO) is required to be involved in all issues relating to the protection of personal information. The College uses HEFESTIS who provide a Shared Service Resource DPO for the College.

Data Controller

The College is registered as a Data Controller with the Information Commissioner's Office (ICO). The College will next renew its registration in August 2025.

Data Protection Policy

The College has a Data Protection Policy in place which covers the requirements outlined within The Data Protection Act 2018. The policy sets out the basis on which the College will collect and use personal data, either where the College collects it from individuals itself or where it is provided to the College by third parties. It also sets out rules on how the College uses, transfers and stores personal data.

Data Protection Principles

The GDPR are based on data protection principles that Ayrshire College must comply with. The College Data Protection Policy principles state that personal data must be:

- | Processed lawfully, fairly and in a transparent manner;
- | Collected for specified, explicit and legitimate purposes and not further processed in a manner that is incompatible with those purposes;
- | Adequate, relevant and limited to what is necessary for the purposes for which it is being processed;

1 Executive summary

- | Accurate and where necessary kept up to date, meaning that every reasonable step must be taken to ensure that personal data that is inaccurate is erased or rectified as soon as possible;
- | Kept for no longer than is necessary for the purposes for which it is being processed; and
- | Processed in a manner that ensures appropriate security of the personal data, including protection against unauthorised or unlawful processing and against accidental loss, destruction or damage, using appropriate technical or organisational measures.

GDPR Action Plan

The College has a GDPR Action Plan (ICO Accountability Tracker) which is monitored by the DPO, Vice Principal Finance and Infrastructure and Data Protection Governance Group. The Group provides the Senior Leadership Team (SLT) with a focus on creating and monitoring an accountability framework that strengthens oversight and governance in data protection matters. The primary objective of the Group is to inform and guide the College's data protection compliance journey, ensuring that all necessary steps are taken to safeguard personal data across the College.

Training

Staff within the College must undertake mandatory online GDPR training as part of their induction. The Director of Digital Infrastructure, in partnership with the DPO, ran several sessions specifically targeted at the College leadership team. This training was mandatory for all managers/leadership staff, ensuring that the leadership team is equipped with an in-depth knowledge of their data protection responsibilities.

1 Executive summary

FOI

Freedom of Information and Environmental Information Procedure

The College has a Freedom of Information and Environmental Information Regulation Request Procedure that was last reviewed and updated in October 2024 and is set to be reviewed again in October 2025. The Policy outlines that the College is committed to the underlying principles of openness and transparency underpinning the Freedom of Information (Scotland) Act 2002 (FOISA) and Environmental Information (Scotland) Regulations 2004 (EIR) and complying fully with the requirements of said legislation.

Reporting

The Information and Customer Relations Officer presents an annual report on (FOI)/ (EIR) to the Senior Leadership Team (SLT).

In the 2023/24 academic year, the College received a total of 34 FOI requests. So far, in the 2024/25 academic year, 5 FOI requests have been received.

We conducted a review of all 5 FOI requests submitted in the 2024/25 academic year, along with a sample of 5 requests from 2023/24, and can confirm that all were handled in accordance with the College's established procedures.

Guide to Information available through the Model Publication Scheme

The Freedom of Information (Scotland) Act 2002 (the Act) requires Scottish public authorities to produce and maintain a publication scheme. Ayrshire College has adopted the Model Publication Scheme 2018, produced by the Scottish Information Commissioner. The Guide to Information is designed to demonstrate the College's commitment to openness and transparency and to the public interest.

The purpose of this Guide to Information is to:

- | Allow the public to see what information is available (and what is not available) in relation to each class;

1 Executive summary

- | State what charges may be applied;
- | Explain how the public can find the information easily;
- | Provide contact details for enquiries and to get help with accessing the information; and
- | Explain how to request information they hold that has not been published.

Website

The College's website features dedicated sections for both Data Protection and FOI, providing key resources and guidance to the public. The FOI section includes contact details for submitting requests and a Guide to Information, which outlines the types of information the College makes available under the Freedom of Information Act.

The Data Protection section hosts essential documents, including the Privacy Notices, Privacy Policy, and the Data Protection Policy, ensuring transparency and compliance with data protection regulations. These resources help staff, students, and the public understand how the College manages personal data and their rights under GDPR.

1 Executive summary

Work Undertaken:

In line with each objective, we undertook the following work:

Objective 1: The College is compliant with the legislative guidance of the FOI Act.

- | We reviewed the College's Freedom of Information and Environmental Information Regulation Requests Procedure to ensure that it is robust and compliant with the legislative guidance of the Freedom of Information Act.
- | We confirmed that the College have adopted the Scottish Information Commissioners (SIC) Model Publication Scheme, and that the College have published this on their website.

Objective 2: The information provided by the College in response to FOI requests meets the requirements as set out in the FOI Act.

- | We reviewed the 5 FOI requests the College received in the 2024/25 academic year to ensure they were responded to within the relevant timeframes.
- | We conducted sample testing on 5 FOI requests the College received during the 2023/24 academic year to ensure they were responded to within the relevant timeframes.

Objective 3: There is sufficient reporting in place with regards to the progress with achieving FOI compliance.

- | We reviewed the reporting arrangements in place regarding FOI to ensure the SLT and College Board are kept updated on all requests and their progress.

1 Executive summary

Objective 4: The College is compliant with the GDPR.

- | We confirmed that the College had an identified DPO and whether they were appropriately registered with the ICO.
- | We reviewed the College's website to confirm that the appropriate data protection policies were published, and the use of cookies were highlighted.
- | We reviewed the College's Privacy Notices published on the website and ensured that these were robust.
- | We reviewed the process adopted to manage Subject Access Requests (SARs). This included reviewing the SAR Procedure, the SAR Logging process, and sample testing 5 requests to ensure these were processed correctly.
- | We reviewed the processes adopted for the management of Data Breaches. This included reviewing the Data Breach Notification Procedure and sample testing 5 breaches that have occurred in 2024 to ensure breaches were logged appropriately on the Data Breach Register and dealt with correctly.
- | We reviewed the College's procedures surrounding data sharing and data sharing agreements with third parties to confirm that these are robust.
- | We confirmed that the College has a robust Data Protection Policy.
- | We confirmed whether the College's Data Protection Policy included sufficient coverage of Individual Rights under GDPR.

Objective 5: The College has completed actions identified in the action plan in order to ensure compliance.

- | We confirmed the information surrounding record retention, specifically reviewing the Data Retention Policy.
- | We confirmed that the College has a system adopted to log and monitor compliance for GDPR within the College.
- | We confirmed that the College has systems and procedures adopted for the completion of Data Protection Impact Assessments (DPIAs).
- | We reviewed the College's Registers of Processing Activities (RoPAs) and confirmed their robustness and comprehensiveness.
- | We confirmed that the College has a Data Protection Governance Group and that they have regular meetings.
- | We reviewed the College's ICO Accountability Tracker (Action Plan) and confirmed that the College has completed the actions identified in the action plan to ensure ongoing compliance.

1 Executive summary

Objective 6: The College has documented plans in place to address any remaining areas of non-compliance.

- | We confirmed whether the College had any areas of non-compliance/areas of compliance that still required to be addressed. No areas were identified.

Objective 7: There is sufficient reporting in place with regards to the progress with achieving GDPR compliance.

- | We reviewed the reporting arrangements in place at the College to ensure that they were appropriate.

Objective 8: Staff have received appropriate training on GDPR and FOI.

- | We reviewed the training undertaken by staff at the College regarding GDPR and FOI to ensure it was robust and timely.

1 Executive summary

Conclusion

Overall Conclusion: Strong

Following our review, we are able to provide strong assurance over the controls and systems in place at the College around Data Protection and compliance with GDPR and FOI. We have raised a number of good practice points and 2 observations for consideration. Please see **Section 3: Observations** for more information.

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
GDPR/FOI	0	0	0	0

As can be seen from the above table there were no recommendations raised from our review.

1 Executive summary

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.	
1.	The Information and Customer Relations Officer produces an FOI report at the end of each academic year for Senior Management, ensuring oversight of information requests. Additionally, the report is reviewed annually by the Board, further reinforcing accountability and transparency at the College.
2.	The College maintains an FOI Register that is detailed and that allows the College to effectively monitor each request. We sample tested 10 FOI requests, covering submissions made across both the 2023/24 and 2024/25 academic years at the College and can confirm that they have been dealt with in line with College Procedures.
3.	The College has a detailed Freedom of Information and Environmental Information Regulation Requests Procedure that effectively outlines how the College responds to requests for information. The Procedure also outlines the roles and responsibilities regarding FOI with the Information and Customer Relations Officer maintaining overall responsibility.
4.	The College has appropriately adopted the Scottish Information Commissioner's (SIC) Model Publication Scheme and made the required information accessible on its website.
5.	The College has a detailed and robust Data Protection Policy.
6.	The College has effective policies and procedures which are followed to manage SARs.

1 Executive summary

The following is a list of areas where the College is operating effectively and following good practice.	
7.	We sample tested 5 SARs received across 2024 and can confirm that they have been dealt with in line with College Procedures.
8.	The College has robust procedures in place to manage any potential data breaches that occur.
9.	We reviewed five data breaches that occurred across the College in 2024. All breaches were properly documented using the correct forms and promptly reported to the DPO. Our review of the evidence trail confirmed that appropriate corrective actions were taken in each case.
10.	The College's data sharing procedures are in line with the Data Sharing Code of Practice and all relevant staff are aware of the procedures through the Data Protection Policy and the College's Privacy Notices.
11.	We confirmed that the College's website provides comprehensive coverage of GDPR and data protection requirements. It includes sections that offer detailed information on GDPR compliance, featuring the College's Data Protection Policy and a wide range of Privacy Notices.
12.	Extensive documentation has been produced by the College in line with good practice and made available in the public domain in respect of Privacy Notices.
13.	From our review we can confirm the College is aware of the requirement to produce DPIAs.

1 Executive summary

The following is a list of areas where the College is operating effectively and following good practice.

14.	The College has appointed a designated lead for Data Protection matters who has been registered with the Information Commissioner's Office. The College uses HEFESTIS as a shared service organisation who provide the College with a Shared Service Resource DPO.
15.	The DPO presents an annual Data Protection Report to the Senior Leadership Team (SLT) each November. This report provides a high-level overview of the College's data protection performance over the year, identifying areas of compliance, risks, and incidents.
16.	The College have evidenced compliance in relation to GDPR. There is an ICO Accountability Tracker in place to monitor any actions to be implemented. This is monitored by the Data Protection Governance Group.
17.	The College has a Records Retention Schedule in place, which outlines the retention periods for various types of data and ensures that data is managed in accordance with legal and regulatory requirements, with data owners responsible for its ongoing adherence.
18.	The College has departmental Records of Processing Activities (RoPAs) in place, which are centrally stored and managed by the DPO to ensure consistent oversight and compliance with data protection regulations.
19.	The College's Data Protection Governance Group have responsibility over reviewing the College's compliance with GDPR. The Group meet quarterly across the academic year and matters arising around data protection are considered.

2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

GDPR/FOI

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	2	3
Number of recommendations at Ayrshire College	0	0	0	0

From the table above it can be seen that the College has a lower number of recommendations compared to those colleges it has been benchmarked against.

3 Observations

The following is a list of observations from our review

1.	<p>During our review, we found that the College’s arrangements for managing Data Sharing Agreements (DSAs) is currently under review. This review has been identified as an action item from the Data Protection Governance Group, with a target completion date of November. As part of this process, data owners are in the midst of assessing and cataloguing their existing DSAs and are reporting back on their findings.</p> <p>Currently, the DPO oversees the management of agreements relating to data sharing. Whilst a central repository for storing DSAs has been considered, we encourage the College to deliberate further to determine the most effective approach for securely managing and accessing these agreements.</p>
2.	<p>Whilst the College has implemented mandatory GDPR e-learning for staff, the current module is not specifically tailored to the further education sector. Although it effectively covers the essential principles of GDPR, a more sector-specific approach could provide greater relevance and context to the unique data handling challenges faced in further education. Developing training content that addresses sector-specific issues, such as student data management, academic records, and research data, could enhance staff understanding and application of GDPR within the College’s operational environment.</p>

4 Audit arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit & Risk Committee meeting.

Audit stage	Date
Fieldwork start	21 October 2024
Closing meeting	6 November 2024
Draft report issued	6 November 2024
Receipt of management responses	13 November 2024
Final report issued	13 November 2024
Audit & Risk Committee	10 December 2024
Number of audit days	6

5 Key personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Shaun Roddan	IT Auditor	srr@wbg.co.uk

Ayrshire College			
Key Contact	Allyson Sharp	Information and Customer Relations Officer	allyson.sharp@ayrshire.ac.uk
	Alan Ritchie	Vice Principal Finance and Infrastructure	alan.ritchie@ayrshire.ac.uk
	Lisa Powell	Data Protection Officer	lisa.powell@ayrshire.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

A Grading structure

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance Classification	
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

A Grading structure

For each recommendation, we assign a grading either as High, Medium or Low priority depending on the degree of risk assessed as outlined below:

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Purpose of review

The purpose of this review is to look at how personal data is held and managed within the College to ensure the College are complying with the requirements of the General Data Protection Regulation (GDPR). We will also review the steps in place to ensure compliance with Freedom of Information (FOI).

This review forms part of our 2024/25 Internal Audit Plan.

Scope of review

Our objectives for this review are to ensure:

- | The College is compliant with the legislative guidance of the FOI Act.
- | The information provided by the College in response to FOI requests meets the requirements as set out in the FOI Act.
- | There is sufficient reporting in place with regards to the progress with achieving FOI compliance.
- | The College is compliant with the GDPR.
- | The College has completed actions identified in the action plan in order to ensure compliance.
- | The College has documented plans in place to address any remaining areas of non-compliance.
- | There is sufficient reporting in place with regards to the progress with achieving GDPR compliance.
- | Staff have received appropriate training on GDPR and FOI.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate

sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

General Data Protection Regulation

- | Discussion with key personnel to discuss the current arrangements in place for the management of any personal data held by the College.
- | Review of documented policies and procedures to confirm that they are appropriate, comply with the Data Protection Act and reflect current practice.
- | Verification of the controls in place to mitigate the risk of loss, misuse or theft of personal data.
- | Where relevant sample testing to confirm that processes are operating as expected.

Freedom of Information

- | Discussion with key personnel to discuss the arrangements in place for the management of Freedom of Information requirements.
- | Review of documented policies and procedures to confirm that they are appropriate, comply with Freedom of Information requirements.

- | Obtaining evidence that actions identified in the College's Action Plan are being addressed.

Potential key risks

The potential key risks associated with the area under review are:

- | The College are not compliant with the legislative guidance of the FOI Act.
- | The information provided by the College in response to FOI requests does not meet the requirements as set out in the FOI Act.
- | There is insufficient reporting in place regarding the progress towards FOI compliance.
- | The College is not holding and managing its personal data in line with the GDPR, which could result in fines being imposed on the College.
- | The College does not have a robust Data Protection (GDPR) Policy and Procedure in place which covers all elements of data protection.
- | The College does not have documented plans in place to address remaining areas of non-compliance, which could result in these areas not being addressed with the potential for the College to be subject to fine for non-compliance.

B Assignment plan

- | There is insufficient reporting in place with regards to the College's ongoing compliance with the GDPR and potential breaches which could result in management and the Board being unaware of potential issues.
- | The College's staff have not received GDPR & FOI training which could lead to a lack of understanding on the requirements of and the importance of adhering to the GDPR & FOI.