

Glasgow Kelvin College

2022/23 Student Activity Data

Internal Audit report No: 2023/08

Draft issued: 1 November 2023

Final issued: 6 November 2023



Contents

		Page
Section 1	Management Summary	
	• Introduction	1
	• Scope of the Audit	1
	• Audit Staffing	1
	• Audit Findings	1 - 2
	• Conclusion	2
	• Acknowledgements	2
Section 2	Action Plan	3 - 4
Section 3	Main Report	
	• Introduction	5
	• Systems and Procedures for Completion of Returns	6 - 9
	• Analytical Review	10
Appendices		
Appendix I	Copy of Audit Certificate	11
Appendix II	Summary of Adjusted and Unadjusted Errors	12
Appendix III	Price Group Analytical Review 2021/22 and 2022/23 – Figures	13
Appendix IV	Price Group Analytical Review 2018/19 to 2022/23 – Graph	14
Appendix V	Updated Action Plan – Student Activity Data 2021/22	15 - 18



Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 30 August 2023, '*FES Return and Audit Guidance 2022-23*' requested submission by Glasgow Kelvin College ('the College') of the FES return for session 2022/23, which includes the Credits data relating to College activity for the academic year 2022/23.

Guidance on completion of the 2022/23 return was issued by the SFC on 31 May 2022.

The Credits Audit Guidance requests that colleges obtain from their auditors their independent opinion on the accuracy of the FES return.

Scope of the Audit

In accordance with the Credits Audit Guidance, we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

Audit Staffing

An Audit Director with 30 years' experience in the further and higher education sectors had overall responsibility for the planning, control and conduct of the audit and supervised and reviewed work performed by a Senior Auditor and Auditor with five and three-years' experience in the sector respectively. A Senior Manager with 18 years' experience in the sector was also involved at the planning, review and reporting stage.

The quality of audit work undertaken by the firm is enhanced through continuous review of procedures and the implementation of individual training programmes designed to address the needs of each team member.

The total number of audit days was 7, split 1 day for the Audit Director, ½ day for the Senior Manager, 2½ days for the Senior Auditor and 3 days for the Auditor.

Audit Findings

The points that we would like to bring to your attention have been grouped together under the following headings to aid your consideration of them:

- Introduction
- Systems and Procedures for Compilation of Returns
- Analytical Review

Audit Findings (continued)

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

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

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

Conclusion

Our report was submitted to the SFC on 16 October 2023. We reported that, in our opinion:

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

A copy of our Audit Certificate is included at Appendix I to this report.

Acknowledgments

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



Action Plan

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
2.2.1	Systems and Procedures for Compilation of Returns Student Enrolments / Withdrawals R1 The College should ensure that work-based learning students who are not continuing to participate in their agreed programme are identified on a timely basis by curriculum staff and notified to the Student Information Services team to ensure that they are removed from the Credits claim as appropriate.	3	This was due to teaching staff withdrawing at unit level and not withdrawing the student at class level. Staff have been reminded of the system in place. However, the Head of Student Information Services has put in place an end of block review to ascertain the status of the students within these classes. This will ensure that students who are no longer continuing are withdrawn and removed from the credit count.	Yes	Head of Student Information Services	Throughout academic session at the end of each block



2022/23 Student Activity Data

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
2.4.2 & 2.4.3	Allocation of Credits - Work Placements R2 Ensure that Credits for non-accredited work placement units are calculated in line with the College's procedures, which reflect the SFC Credits guidance.	3	This was due to an error in removing 1 credit instead of 2 from the calculation of the Work with Communities work placement calculation. All classes have now been double checked and paperwork confirming the placement hours and unit involved are on file.	Yes	Head of Student Information Services	31 October 2023



Main Report

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 30 August 2023 sets out, at Annex C, the key risk areas in relation to the preparation of the FES return. These are:

- allocation of Credit values to students where Credits exceed full-time levels;
- incorrect Credit value is claimed for collaborative provision;
- claims for fee waivers and students with multiple enrolments;
- spanning courses;
- identification of non-fundable activity, both courses and students, including capturing of eligible enrolments and identification and recording of student withdrawals;
- recording of progress for students on open / distance learning programmes;
- identification and counting of infill students; and
- claims for non-accredited work experience / placement.

1.1.2 For academic year 2022/23 we established that there had been no significant changes to the systems and procedures used in the compilation of the returns. We then carried out detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily. Detailed analytical review was carried out, including a comparison with last year's data, and obtaining explanations for significant variations by Price Group.

1.1.3 As requested by the Credits Audit Guidance this report indicates: the scope of the audit; the approach taken; an indication of analytical review work performed; the extent of checking undertaken; review of prior year recommendations; and the main findings from our audit work. As requested by the guidance, the report also includes a summary of adjusted and unadjusted errors found during the course of the audit.

2. Systems and Procedures for Compilation of Returns

2.1 Introduction

- 2.1.1 Detailed testing at the year-end Credits audit included two main tests on courses and individual students.
- 2.1.2 The following tests were carried out for a sample of 16 courses selected from the UNIT-e system:
- a) Ensured that the course met the criteria for fundable activity set out in the Credits guidance.
 - b) Where applicable, ensured that the course met the definition of further or higher education set out in the Credits guidance.
 - c) Ensured that courses recorded as full-time met the definition for full-time as set out in the Credits guidance.
 - d) Checked the student total for a programme against course / class lists or course / class register. Checked calculation of the required date and ensured that students who had withdrawn prior to this date had been excluded from the Credits count; and
 - e) Checked allocation of Credits to courses is in accordance with the Credits guidance and, where Credits were claimed beyond full time levels, that the claims could be appropriately justified by the College.
- 2.1.3 For a total of 85 students selected from the above courses the following tests were carried out, where applicable:
- a) Ensured that the student met the criteria for fundable activity set out in the Credits guidance.
 - b) Checked back to signed enrolment forms, or electronic equivalent, for the 2022/23 academic year.
 - c) For infill courses, ensured that Credits were allocated according to the modules attended by individual students rather than by the default value for the courses being infilled.
 - d) Checked to student attendance / engagement records and, for withdrawals (including a further sample of five full-time students who withdrew within two weeks after the Credits qualifying date), checked that the withdrawal date noted on the system was the last date of physical attendance;
 - e) For students following courses of open / distance learning vouched to study plan etc. and ensured that required criteria was met; and
 - f) For students undertaking non-accredited work experience / placement ensured that the Credits value had been calculated in line with the Credits guidance.
- 2.1.4 The following tests were carried out by reviewing records for all College courses:
- a) Confirmed that there were no claims for more than one full-time enrolment per student for 2022/23 and ensured that Credits had not been claimed in respect of courses that were related in respect of subject area, unless progression could be clearly established;
 - b) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses; and
 - c) Confirmed that Credits for spanning courses were claimed in the correct year.
- 2.1.5 We reviewed the systems for recording fee waiver entitlement and carried out an analytical review to ensure the accuracy of the fee waiver element of the FES return. For a random sample of 10 part-time students, we confirmed that College staff had verified the entitlement to benefit.

2. Systems and Procedures for Compilation of Returns (continued)

2.1 Introduction (continued)

- 2.1.6 In line with the Glasgow Outcome Agreement the College has a commitment to collaborative working, involving the establishment and maintenance of the widest possible network of partnerships and collaborative ventures which engage and support learners. This network involves partnerships with the private and public sectors, local and central government, local social and economic initiatives and appropriate voluntary organisations. Collaborative activity undertaken by the College during 2022/23 included SVQ3 programmes in Carpentry & Joinery, Painting & Decorating, Plumbing & Electrical Installation, as well as a range of more general skills development and business support programmes. These programmes are delivered by the College in partnership with City Building LLP, a subsidiary company of Glasgow City Council, under a Service Level Agreement between the two organisations. The agreement in place was reviewed by us in previous years and it was confirmed that these programmes meet the requirements for eligibility for funding set out in the Credits Audit Guidance.
- 2.1.7 Digital Inclusion flexible learning programmes continue to be delivered in collaboration with Glasgow Life at various Learning Centres as part of a Service Level Agreement which includes an undertaking between Glasgow Life and the College to collaborate in the development and delivery of digital inclusion services in the north-east of Glasgow and beyond, to support the Digital Glasgow programme. Glasgow Life staff are provided with training and support to enable learners in public libraries and community centres to gain access through the John Wheatley Learning Network portal to online learning opportunities, with assessment and certification supported by the College. Separate agreements are in place with a number of other learning centre host organisations. These agreements have been reviewed by us in previous years and it was considered that the programmes meet the requirements for eligibility for funding.
- 2.1.8 Since 2018/19 a collaborative arrangement has been in place in respect of the operation of a Basketball Academy as a joint venture with the Glasgow Rocks professional basketball team. All students recruited into the academy are enrolled onto mainstream College courses appropriate for them. In previous years these students were also enrolled onto an additional part time Strength and Conditioning course taught by College staff however this did not run during 2022/23 and no Credits have been claimed.
- 2.1.9 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.
- 2.1.10 From our review and testing of the systems and procedures used in the compilation of the returns, we concluded that overall, they were adequate to minimise risk in the areas identified in Annex C of the Credits Audit Guidance and were working satisfactorily as described to us.
- 2.1.11 The remainder of this section discusses issues identified during our review of the 2022/23 student activity data.

2. Systems and Procedures for Compilation of Returns (continued)

2.2 Student Enrolments / Withdrawals

- 2.2.1 Audit testing of student eligibility for Credits included a review of enrolment and attendance / engagement information for a sample of students enrolled on the part-time work -based learning course, PDA in Teaching Practice in Scotland's Colleges. Testing identified one student that had been marked as enrolled however it was noted that there was a lack of assessment evidence available, indicating that the student had been withdrawn from the course. Although the unit level records within the student records system had been updated by the curriculum team, the withdrawal had not been notified to the Student Information Services team to remove them from the course record. A wider review of the students enrolled on the course was conducted by the College and one further student that had withdrawn was identified. As a result, a total of 4 Credits were removed from the final Credits claim at the time of the audit.

Recommendation

R1 The College should ensure that work-based learning students who are not continuing to participate in their agreed programme are identified on a timely basis by curriculum staff and notified to the Student Information Services team to ensure that they are removed from the Credits claim as appropriate.

2.3 Distance Learning

- 2.3.1 The Credits guidance requires that when a programme is delivered by flexible learning methods and the subjects involved have a nominal duration, the planned learning hours per student are derived from the duration of the subjects on which the student has both enrolled and completed within the session. Records of work of such students which record formal progress against a schedule with milestones agreed at enrolment must be maintained.
- 2.3.2 For one distance learning programme (part-time Digital Promotions of Business) included in our sample, we noted that the Credits claimed for one student did not reflect the underlying progression records held in Moodle of actual units and associated Credits undertaken in the year. A review of student achievements noted that a total of 0.47 Credits had been overclaimed due to a completion date being recorded for one unit in error in Moodle. This was concluded to be an isolated error although, given the small error percentage, any potential further error across the two groups of this programme was considered to be immaterial.

2.4 Allocation of Credits - Work Placements

- 2.4.1 For work experience units that are not accredited, colleges can claim 1 credit for every 80 hours of work experience.
- 2.4.2 Our sample of courses included a full-time higher education programme (HNC Working with Communities) which included a non-accredited work placement unit worth 2.125 Credits. Upon review we noted that although the work placement hours were delivered in addition to the hours relating to the SQA accredited units, some of the course work undertaken during the placement is used against the completion of the accredited units. With this in mind, the College took the decision that for any unit that was contributed to by work placement, they would remove the hours from the work placement Credits calculation in order to avoid double counting of Credits being claimed. The course included one accredited unit which students completed during the work placement. In this instance, the College work placement calculation should have included removing 80 hours from the total work placement hours, and then claiming the Credits based on the remaining hours divided by 80. However, for the unit tested we noted that the College had only removed 40 hours from the work placement Credits calculation. This resulted in an overclaim of 0.5 Credits per student and a maximum of 1.625 Credits should have been claimed for each student. A total of 9.5 Credits was removed from the final Credits claim.

2. Systems and Procedures for Compilation of Returns (continued)

2.4 Allocation of Credits - Work Placements

- 2.4.3 A further review of similar courses was conducted by the College and one other instance identified where the incorrect Credits calculation had been applied resulting in a reduction of a further 1 Credit, giving a total reduction of 10.5 Credits.

Recommendation

R2 Ensure that Credits for non-accredited work placement units are calculated in line with the College's procedures, which reflect the SFC Credits guidance.

2.2 Maximum Credits Claim per Student

- 2.2.1 The SFC Credits guidance states that any student that undertakes 15 credits or more, on a single programme of study, in a single academic year should be considered full-time. In addition, HNC students undertaking 12 credits on a single programme in a single academic year should also be considered full-time.
- 2.2.2 The Credits guidance also states that the normal claim for a full-time further education course should be 16 Credits, but colleges can claim up to 18 Credits to support employability and pathways to further study at a more advanced level. It is important that colleges are able to address disrupted learning for school leavers and continuing college students over the next academic year. This may mean that individual students must undertake additional learning beyond the 18 Credit limit. In these cases, colleges should complete a Personal Learning Support Plan that demonstrates the need for this additional learning. These should be retained for audit purposes. For 2022/23 the SFC also continued to enable colleges to claim an additional 1 Credit for full-time Higher National students who they deem would benefit from additional guidance and support in these challenging times.
- 2.2.3 The final FES summary report highlights 878 instances where student Credits were above 15 for a full-time higher education course and 590 instances where student Credits were above 18 for a full-time further education course.
- 2.2.4 As previously discussed between the College and the SFC, and noted in previous internal audit reports, an element of the claims in excess of 15 or 18 Credits relates to the fact that every full-time higher education course includes a 2 Credit Personal Learning and Development Unit and every full-time further education course includes a 3 Credit Personal Learning and Development Unit delivered by a Class Tutor which is intended to enhance the learner experience and support the delivery of learning which is inclusive, respects learners, is engaging, stimulating and enjoyable. The timetabled planned learning hour allocated to the Personal Learning and Development Unit is a guided tutorial and provides teaching staff with time to support the group. The additional hour(s) provides time for bespoke support for learning and gives additional time to provide support for the learner to successfully achieve their qualification (for example, additional study and assessment time).
- 2.2.5 As the claim of 2 credits for Personal Learning and Development on higher education programmes includes guidance and supported learning the College believes that this is an eligible claim under the planned learning hours definition at paragraph 34 of the Credits guidance. In addition, an Individual Learning Plan is created for every student (although not all may complete).
- 2.2.6 There are also other reasons for claims in excess of 15 or 18 such as to meet mandatory unit requirements and / or inclusion of a work placement.

3. Analytical Review

- 3.1 The analytical review by Price Group for the current year, included at Appendix III of this report, showed significant variances in Price Groups 1 and 3. These were discussed with College management. The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:
- Price Group 1: decrease of 873 Credits as a result of the removal of classes from the curriculum offer, due to voluntary severance, together with poor early retention rates; and
 - Price Group 3: decrease of 1,554 Credits also as a result of the removal of classes from the curriculum offer, due to voluntary severance, together with poor early retention rates.



Appendix I – Copy of Audit Certificate

Glasgow Kelvin College
123 Flemington Street
Glasgow
G21 4TD

16 October 2023

Dear Sir or Madam

Auditor's Report to the Members of the Board of Management of Glasgow Kelvin College

We have audited the FES return which has been prepared by Glasgow Kelvin College under SFC's Credit Guidance for colleges issued 31 May 2022 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 29 September 2023. We conducted our audit in accordance with guidance contained in the 2022-23 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of the data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatements.

In our opinion:

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

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

16 October 2023

Date FES returned: 29 September 2023

Appendix II – Summary of Adjusted and Unadjusted Errors

Report Para	Error identified	Adjusted/unadjusted	Approx. Value
2.2.1	Credits claimed for withdrawn students	Adjusted	-4 Credits
2.3.2	Credits claimed for units not undertaken	Adjusted	-0.47 Credits
2.4.3	Incorrect calculation of work-placement Credits	Adjusted	-10.5 Credits



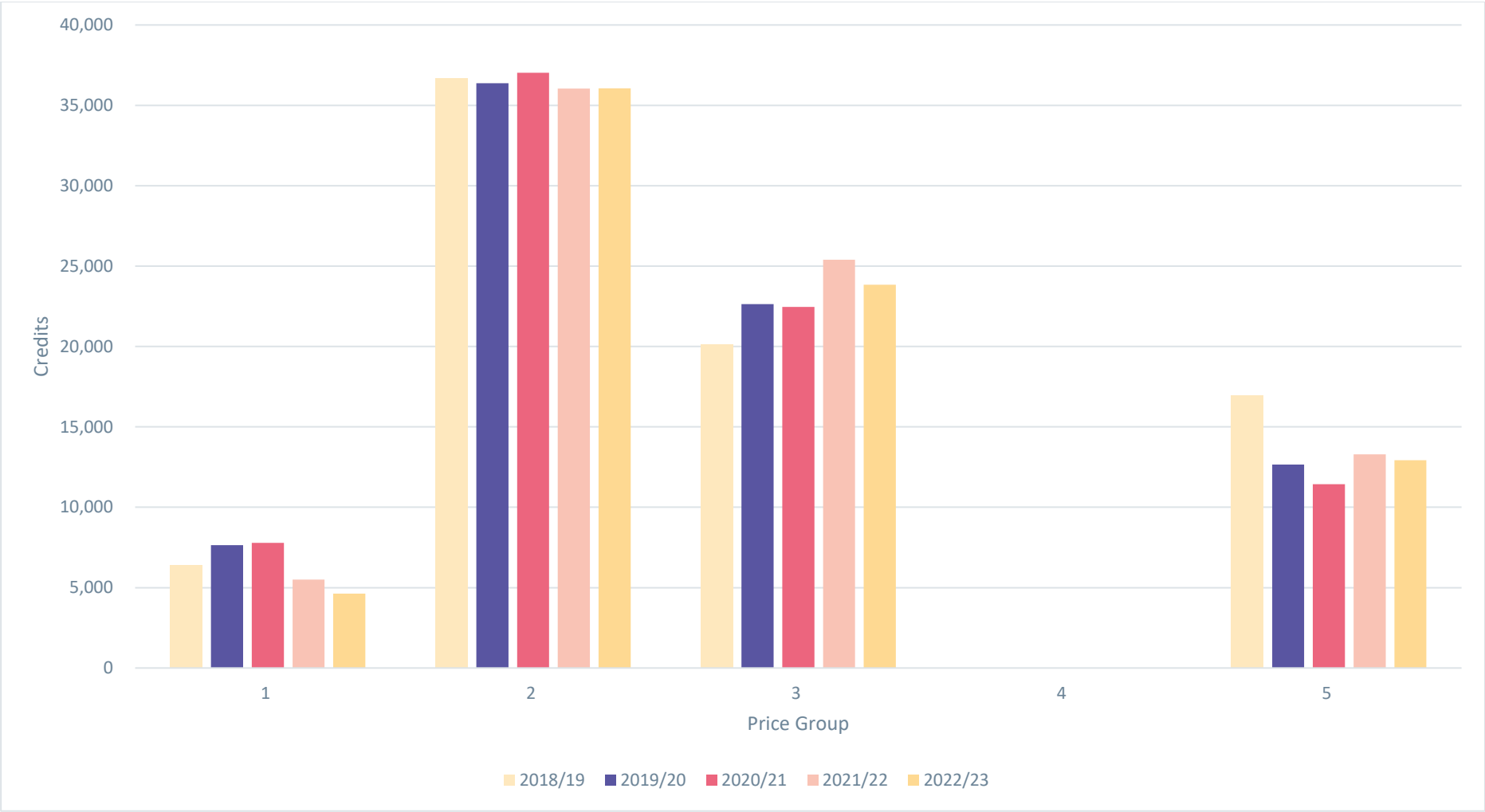
Appendix III – Price Group Analytical Review 2021/22 and 2022/23 – Figures

Price Group	2021/2022		2022/2023		Variance	Variance
	Credits		Credits		Credits	%
1	5,505		4,632		(873)	(15.9)
2	36,040		36,053		13	0.0
3	25,401		23,847		(1,554)	(6.1)
4	0		0		0	0
5	13,292		12,925		(367)	(2.8)
	80,238		77,457		(2,781)	(3.5)

College Funded Target 2022/23: 79,934



Appendix IV – Price Group Analytical Review 2018/19 to 2022/23 – Graph



Appendix V – Updated Action Plan – Student Activity Data 2021/22

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2023
2021/22 Student Activity Data Classification of Programmes R1 The College should ensure that programmes and students are correctly classified as full-time or other in line with the Credits guidance.	3	Where appropriate the MoA of the class will be amended to reflect the Credits being allocated for the planned learning of the student, instead of amending the MoA of the student at student enrolment level.	Y	Head of Student Information Services	Throughout academic session 2022/23	Block Release classes with credits due to be >15 were given the MOA 17 at class level, instead of 06. All students enrolled in these programmes would attract the same credits as they are following one programme. Part time classes were left at 08 at class level and any student with credits >15 were amended at enrolment level. Enrolments to part time classes can attract various credit amounts. The SFC Error reports are used to ensure that none of these are missed. No issues noted from testing in 2022/23. Fully Implemented



2022/23 Student Activity Data

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2023
Allocation of Credits to Courses R2 Review the checks carried out at course set-up to ensure that Credits claimed agree to SQA (or other awarding body) credit rating or planned learning hours/40.	3	Head of SIS will ensure that Student Records closely monitor the setup of non-modular activity based on the SQA principle of planned learning hours for a unit. Additionally, Student Records staff will be reminded to ensure that unit Credits and FES2 Planned Credits need to match to ensure the accuracy of the Credit claim.	Y	Head of Student Information Services	Throughout academic session 2022/23	The Non-Modular policy explains the principle that is followed by the Student Records team. Staff are reminded when finalising classes at the end that they check the unit credits and the FES2 credits match where appropriate. Reports have been introduced to check the units' credits against the FES2 credits. No issues noted from testing in 2022/23. Fully Implemented



2022/23 Student Activity Data

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2022	Progress at October 2023
2020/21 Student Activity Data							
Distance Learning							
R1 The records for the Digital Support distance learning programme or similar programmes should be improved to ensure that there is a full and centrally accessible record of student engagement and progress with the programme against set time-related milestones. The records should be monitored on a regular basis to identify and exclude from the Credits claim, as appropriate, students who are not continuing with the programme. Copies of records should be retained and made available for audit.	2	The College will clearly specify within its course approval documentation the engagement and progress monitoring requirements for distance learning provision. The MIS Manager will meet with Senior Teaching staff to ensure that they are aware of the administrative requirements of on-line provision. Additionally, at the end of each block an audit, to mirror that conducted by the internal auditors, will be carried out on each group, to ensure that procedures and requirements are being met.	Yes	MIS Manager	Process in place by end of Block One (Dec 2021) and finalised by audit Sept 2022.	Documentation relating to course approval has been updated to include information relating to delivery mode. The Head of SIS met with all teaching staff involved with delivering the Distance Learning curriculum and advised of the procedures and processes that were required to enable credits to be claimed for this type of programme. At the end of the first and second blocks (Dec 2021 and Mar 2022), the Head of SIS conducted an audit on distance learning classes and fed back the findings and recommendations to both the Heads of Department and the associated members of teaching staff. A block 3 audit was also conducted.	All distance learning classes are now on Moodle. College conducts internal reviews of distance learning courses to confirm activity is being delivered via Moodle. The sample of courses tested during the 2022/23 audit included two distance learning courses which were confirmed to be delivered via Moodle. Records of student progress were found to be available for a sample of 20 students across the two courses (subject to minor error noted at paragraph 2.3.2 of the Main Report). Fully Implemented



2022/23 Student Activity Data

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2022	Progress at October 2023
R1 (continued)						No issues were noted from a review of two distance learning courses and one flexible learning course as part of our audit sample for 2021/22. Work has been carried out in Academic Session 2022/23 with the Faculty Directors to move all activity for distance learning courses to a Moodle platform. This will assist with reporting throughout the year and with year-end final reports. Revised completion date: 30 November 2022 <i>Partially Implemented</i>	



Aberdeen 45 Queen's Road AB15 4ZN
Dundee The Vision Building, 20 Greenmarket DD1 4QB
Edinburgh Ground Floor, 11-15 Thistle Street EH2 1DF
Glasgow 100 West George Street, G2 1PP

T: 01224 322 100 **F:** 01224 327 911
T: 01382 200 055 **F:** 01382 221 240
T: 0131 226 0200 **F:** 0131 220 3269
T: 0141 471 9870

Henderson Loggie LLP is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of PrimeGlobal, a global association of independent accounting firms, the members of which are separate and independent legal entities. Registered office is: The Vision Building, 20 Greenmarket, Dundee, DD1 4QB. All correspondence signed by an individual is signed for and on behalf of Henderson Loggie LLP. Reference to a 'partner' is to a member of Henderson Loggie LLP. A list of members' names is available for inspection at each of these addresses.

