

Glasgow Kelvin College

Audit and Risk Committee – Meeting of 16 November 2023

Audit Action Plan

Report by Director of Estates and Corporate Services

1. Introduction

As members are aware, it is good practice for both management and the Audit and Risk Committee members to monitor progress in implementing the recommendations made by the Internal and External Auditors. Members will recall that it was agreed that the College would maintain an Audit Action plan to provide the Audit and Risk Committee members with details of all 'high', 'medium' and 'low' grade audit recommendations raised by either the internal or external auditors.

The purpose of this report is to provide members with the current Audit Action Plan attached as [Appendix 1](#). The Governance Action Plan (GAP) is a separate document and the actions contained therein are not repeated in the Audit Action Plan. Any actions raised in the Externally Facilitated Effectiveness Review appear in the GAP.

2. Audit Action Plan

Appendix 1 is the Audit Action Plan as at November 2023. The document has been updated to reflect the current position in respect of the recommendations listed in the plan.

Appendix 2 provides a list of completed audits and when they are/will be reported to the Audit and Risk Committee.

The Student Activity Data (Credits Annual Audit) and the Student Support Funds Audit (covering EMA and Bursary Audit/Childcare and Hardship) have taken place and these reports appear elsewhere on the Audit and Risk Committee agenda.

Assuming the Audit Action Plan update as per **Appendix 1** is accepted, the number of recommendations outstanding is as follows:

Grade	Nov 2021	Feb 2022	May 2022	Aug 2022	Nov 2022	Feb 2023	May 2023	Aug 2023	Nov 2023
High	0	0	0	0	0	0	0	0	0
Medium	3	1	0	0	1	1	1	0	0
Low	2	2	3	5	17	25	26	11	13 ¹
Total	5	3	3	5	18	26	27	11	13

¹ The College considers 4 of these actions as fully implemented and 5 are partially implemented.

3. Resource Implications

The resources implications are mainly in relation to staff time to implement recommendations contained in the Audit Action plan.

4. Impact on Students

There are no negative impact on students identified as a consequence of anything within this report.

5. Risk and Assurance

The Audit Action plan is an important mechanism used to manage risk and control issues raised through independent audit visits. This provides the Committee with management assurance that recommendations made by auditors are being addressed.

6. Equality

No adverse impacts on people with protected characteristics have been identified as a consequence of this report.

7. Data Protection

There are no new data protection matters arising from the contents of this report.

8. Environmental and Sustainability

There are no new environmental and sustainability matters arising from the contents of this report.

9. Recommendations

Members of the Audit and Risk Committee are recommended to:

- i) note the contents of this report and its appendices; and
- ii) approve the Audit Action Plan.

10. Further Information

Members can obtain further information on the contents of this report from Lisa Clark, Director of Estates and Corporate Services - lisaclark@glasgowkelvin.ac.uk or Jeanette Evans, Vice Principal - Operations - jevans@glasgowkelvin.ac.uk

Planned Audits 2023/24

Planned

- Curriculum Planning – scheduled to take place November 2023. **Report on Audit and Risk Committee of February 2024.**
- Risk Management – scheduled to take place November 2023. **Report on Audit and Risk Committee agenda of February 2024.**
- Corporate Planning - scheduled to take place December 2023/January 2024. **Report on Audit and Risk Committee agenda of February 2024.**
- Staff Development – scheduled to take place January 2024. **Report on Audit and Risk Committee agenda of May 2024.**
- Student Fees and Contracts/Registry - scheduled to take place February 2024. **Report on Audit and Risk Committee agenda of May 2024.**
- Systems Development/Implementation - scheduled to take place March 2024. **Report on Audit and Risk Committee agenda of May 2024.**
- **Follow Up Reviews – scheduled to take place August 2024. Report on Audit and Risk Committee agenda of September 2024.**
- Credits Annual Audit – scheduled to take place September 2024. **Report on the Audit and Risk Committee agenda of November 2024.**
- Student Support Funds (Bursary, Childcare and Hardship Funds) – scheduled to take place September 2024. **Report on the Audit and Risk Committee agenda of November 2024.**

									0	0	13	4	5
Audit Report	Audit Reference	Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress	High Priority	Medium Priority	Low Priority	Considered Complete by Owner	Partially Completed
IT Network Arrangements	2021/05	R3 Tools such as network IDS / IPS of SIEM should be placed on the network and configured to monitor traffic for unusual or malicious incoming and outgoing activity that could be indicative of an attack or an attempted attack. Alerts generated by the system should be promptly managed by the Digital Services team.	3	The College acknowledges this recommendation. The College will explore the feasibility of the implementation of SIEM and IDS solutions.	Yes	Director of Digital Services	30-Apr-22	The ICT team has implemented a Zero Trust methodology to provide the network with intrusion detection (IDS) and intrusion prevention (IPS). This will mitigate unwanted lateral movement between systems and detection malicious code. Three SIEM solutions have been investigated, all including a managed service to provide expert threat analysis. Cost managed SIEM solutions have proven prohibitive and not financially sustainable, with the exception of the JISC service. The JISC service is due to commence August 2023, and the college is actively engaged in determining technical specifications and final costs. Revised completion date: ~~31 January 2023~~ Revised completion date: ~~31 July 2023~~ The Director of Digital Services has now received quotes and these are being reviewed. A decision will be made imminently and this action concluded. Note revised completion date. Partially completed. Revised completion date: ~~30 September 2023~~ Quotes for SIEM solutions had to be further reviewed due to the overall product and services costs. The department has a tight budget and a compromise has been reached to reduce the scope of the proposed solution. Once the quote clears procurement, implementation will commence. Revised completion date: 30 November 2023			1		Yes
Student Activity Data	2022/11	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.	Yes	Head of Student Information Services	Throughout 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. Examples of both have been uploaded onto the HL portal. Fully Implemented			1	Yes	
Student Activity Data	2022/11	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	Yes	Head of Student Information Services	Throughout 2022/23	Non-Modular policy had been uploaded on the HL portal which explains the principle that is followed by the Student Records team. Fully Implemented.			1	Yes	
Environmental Sustainability	2023/01	R1: We recommend that the College establishes a network of Sustainability Champions who can help share good practice and help staff become aware of initiatives happening within the College or wider sector etc.	3	A similar approach has been adopted for the Data Protection Privacy Network across the College and this works very well.	Yes	Director of Estates and Corporate Services/Head of Facilities and Environmental Sustainability and Environmental and Sustainability Manager	Jul-23	Update as at 20 March 2023 The Environmental and Sustainability Manager has communicated with all College staff in relation to establishing a network of Sustainability Champions. This will be further discussed at the Estates and Sustainability Working Group meeting at the end of March 2023. Positive response from staff to date. Update as at 15 June 2023 Environmental Champion Group established and first meeting held. Fully implemented.			1	Yes	

Environmental Sustainability	2023/01	R2: We recommend that the College ensures that all its strategies take cognisance of its sustainability and climate change objectives and ambitions. This will help embed sustainability and carbon management throughout the whole of the College	3	Strategies will be reviewed at next review dates and sustainability embedded as appropriate.	Yes	SMT	Jul-23	Update as at 15 August 2023 The strategies will be reviewed at each review date and sustainability embedded at that time. Revised completion date: 31 July 2024.			1		
Environmental Sustainability	2023/01	R3: Ensure that adequate training is provided to Estates and Facilities staff on how to optimally configure the BEMS to allow the College to collect, interpret and report appropriate data on energy consumption.	3	Some training was given by Mitie prior to the COVID-19 lockdown period, however, the passage of time means that refresher training would be welcome and would also allow proper interrogation of the BEMS system in order that it can be used to maximum effect.	Yes	Head of Facilities and Environmental Sustainability/ Environmental and Sustainability Manager	Jul-23	Update as at 15 August 2023 Due to the volume of estates works ongoing over the summer period to enable the exit of West End Campus, this training has not been possible to organise. Revised completion date: 31 December 2023.			1		
Environmental Sustainability	2023/01	R4: We recommend that going forward the College includes a section on the covering paper to the reports being presented at the Board / Sub-Committee meetings relating to an assessment of the climate impact of the activity being reported. This will help focus people's minds on sustainability and carbon emissions. We also recommend that for any projects / initiatives a section is added to the new project process to include an assessment on the climate and sustainability of undertaking the project / initiative.	3	This section will be included as suggested.	Yes	SMT	Jul-23	This section has now been added to reports and agendas. Fully implemented.			1	Yes	
Cyber Security	2023/01	R1: Ensure that a formal programme of refresher training is established for staff users with a risk-based approach adopted in identifying the frequency of refresher training requirements.	3	Our current cyber security training module is available for all staff, but is not required to be repeated periodically. This will be reviewed. Training workshops will be considered along with simulated cyber-attack exercises and follow-up training, to ensure staff have every opportunity to refresh their knowledge.	Yes	Director of Digital Services	Jul-23	Update as at 15 August 2023 The current cyber security module is being reviewed to to ensure it is up-to-date and how it can be presented as a refresher package to those staff who have already completed it. Training has been provided at the staff CPD day in March and August 2023 which will continue for future staff CPD sessions. Training is also part of the simulated email phishing exercise, providing short, relevant training aligned with the specifics of the campaign. Partially Implemented Revised completion date - 31 October 2023 A new cyber security module has now been identified and is currently being tested for suitability. After testing a proposal will be tabled to Senior Management, including a schedule for repeating the training. Revised completion date - 15 January 2024			1		Yes
Cyber Security	2023/01	R2: Ensure that departmental compliance rates for completion of the cyber security training are communicated to departmental line managers and instances of non-compliance are followed up. Potential barriers to completion of the training should be investigated and remediated.	3	An initial drive to increase the cyber security training completion rate will be undertaken. Thereafter, ongoing monitoring of compliance will be linked in with recommendation one of this report, to ensure departments are aware of non-compliance.	Yes	Director of Digital Services	Jul-23	Update as at August 2023 Current completion rate for training module stands at 75% of staff. Work is ongoing to increase those completing the module. Revised completion date - 31 October 2023. Complete - completion rates have increased to 88.4% of staff, rising from 71.1% when reviewed at audit (Jan 2023). Communication of cyber security training module has been through all staff CPD events and emails when alerting staff to cyber incidents.			1		Yes

Cyber Security	2023/01	R3: A Cyber Incident Response Procedure should be communicated to all relevant staff and stakeholders to ensure that everyone's roles and responsibilities are defined and understood. This should then be supported through appropriate training. The response procedure should then be practised to ensure staff know how to respond during a cyber security incident, and to also highlight any potential weaknesses or gaps in the planned response. Practises should also include restoring systems and files from backups to ensure that recovery times and recovery points can be achieved.	3	A simulated large scale cyber incident exercise will be challenging and will affect day-to-day operations. However, a plan for both paper-based practice and live scenarios will be prepared on a sufficient scale to test our incident response, including data recovery from backup systems.	Yes	Director of Digital Services	Jul-24	Work on recommendation is ongoing.			1		Yes
Cyber Security	2023/01	R4: Establish mandatory requirements within procurement procedures for relevant suppliers to provide evidence of current cyber security certifications. Also ensure that relevant suppliers provide copies of recertifications when these are due.	3	Director of Digital Services to work with Procurement Manager to establish best method of including cyber security arrangements within the procurement procedures.	Yes	Director of Digital Services / Procurement Manager	Jan-24	Work has begun with APUC to introduce cyber security requirements into the standard contractual terms and conditions for the College. The HR and Finance systems will be the first contracts to be piloted.			1		Yes
Student Activity Data	2023/08	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				1		
Student Activity Data	2023/08	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	31/10/2023				1		