

Glasgow Kelvin College
Board of Management
Audit and Risk Committee
Minute

Minute for the meeting held at 5pm on Tuesday, 16 September 2025, Springburn Campus, Boardroom

1. Sederunt

Dermot Grenham, Chair
Dr. Elaine Clafferty
Jennifer Lavery
Lesley Quinn
Natalie Philips
Moir MacDonald

In attendance:

Heather Jackson, Secretary to the Board;
Ian Patrick, Chair of the Board of Management
Joanna Campbell, Principal and Chief Executive;
Jeanette Evans, Vice Principal Operations;
Lisa Clark, Director of Estates and Corporate Services;
Alan Carr, Head of Finance;
Ross Hubert, Audit Scotland;
Kirsty McCartney, Audit Scotland;
Graham Gilliespie, Wbg Services.

2. Apologies

There were no apologies.

Welcome

The Chair welcomed Moira MacDonald, new Board member to her first Audit and Risk Committee meeting.

3. Terms of Reference

The meeting was quorate with six non-executive members in attendance.

4. Declarations of Interests and Connection

- a) Interest**
- b) Connection**

There were no declarations of interest or connection.

5. Minute of the Previous Meeting held on 13 May 2025

Members accepted the minute as an accurate record of the business conducted at the meeting held on 13 May 2025.

6. a) **Matters Arising from the Previous Meeting held on 13 May 2025**
There were no matters arising from the previous meeting held on 13 May 2025.
- b) **Action List**
i) **Audit and Risk Committee Action Log as at September 2025**
Members noted there were no actions outstanding.

Items for Approval and Endorsement

7. a) **Externally Facilitated Effectiveness Review– Henderson Loggie**
The committee noted that the report had already been presented to the Board of Management in June 2025 and accepted. It was at the Audit and Risk for completeness. **H Jackson and L Clark noted that the actions flowing from this report had been added to the Governance Action Plan. This would be presented to the Board in December 2025.**

b) **Follow Up Reviews 2024/25 – Henderson Loggie**

G Gillespie, Wbg spoke to the report produced by Henderson Loggie. It was noted that of the fifteen recommendations agreed in 2024/25, eight had been fully implemented, four partially implemented and three had not yet passed their agreed completion date.

In response to a question raised in regard to the close off of these recommendations, G Gillespie, Wbg advised that he would sweep these recommendations up, along with the audits that Wbg will undertake and cover everything in their report.

c) **Audit Needs Assessment 2025/26 to 2027/28 - Wbg**

G Gillespie, Wbg presented the audit needs assessment for 2025/26 to 2027/28 which included cyber security, budgetary and financial reporting, business continuity and disaster recovery, learning and teaching: student experience and the annual follow up review. He advised members that he had liaised with J Evans and L Clark in relation to this Audit Plan. G Gillespie discussed the slight difference in the grading structure and the Training Topics that were being offered as part of their contract at no additional cost. The committee noted the proposed areas for audit in future years along with their approach, KPIs and potential training topics as detailed in the report.

N Philips noted the added value in the presentation including the training being offered which was welcome.

The committee suggested that it might be appropriate to bring forward the budgetary and financial reporting audit. The committee re-iterated that the follow up report could be brought forward if necessary. **G Gillespie offered to liaise with J Evans and L Clark and bring forward the budgetary and financial reporting audit report to the Audit and Risk Committee earlier if this would suit members.**

J Evans and L Clark to liaise with G Gillespie, Wbg, in regard to closing off the outstanding recommendations with a view to bringing back a report before the end of the current Academic Year.

8. **Audit Action Plan**

The Director of Estates and Corporate Services presented the Audit Action Plan and cover report. It was noted that there were seven low priority actions still to be completed with three of these being partially completed. L Clark offered to liaise with G Gillespie, Wbg when these were actioned in order that these could be closed off by their due date.

E Clafferty referred to the action in regard to the BMS system which seems to have taken a while to complete. L Clark responded to this by advising that there were COVID staffing issues with the previous BMS provider then the Head of Facilities and Environmental Sustainability was off on long term illness from the College. A member of staff had been given a temporary promotion to assist with Estates management, but he had ended up covering other senior estates absences. She advised that this matter is being progressed at present with the new Head of Facilities and Environmental Sustainability.

The Chair congratulated the team on the actions, noting that compared to previous years the number of actions was lower and that they were all low priority actions.

Members of the Audit and Risk Committee agreed to:

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

9. **Risk Management Update and College Risk Register**

Audit and Risk Committee members received an update on all matters affecting risk across the College including Risk Management Activities, the context the College was working in, the College Strategic Risk Register Reviews that had been undertaken prior to summer and an overview on Springburn Campus cladding activities to date.

It was noted that scores and text had been fully reviewed by the Risk Management Committee and Senior Leadership Team. No changes to the scorings had been suggested although there was some changes to the text in the College Strategic Risk Register that was denoted in red text. There were currently 12 risks identified on the College Risk Register. L Clark stated that a full review would take place once the College Strategic Plan was finalised.

The Chair asked if risk was expected to increase following the move to regional college status. The Principal stated that although there were increased levels of accountability directly to the Scottish Funding Council, risk was not expected to increase.

The committee discussed the cladding risk and it was noted that the College was currently assessing the impact and, in particular, potential noise issues that may be prevalent for students and staff. L Clark advised that disruption would be unavoidable as each elevation of the building would take approximately 27 weeks to complete. It was noted that it was important to ensure that this had a minimum impact on the student experience. L Clark advised that the Project Manager was currently setting up a meeting for members of management to review the noise levels on a building where cladding works were being undertaken. L Clark further informed

members that an Equality Impact Assessment would also be undertaken before any works commenced so impacts would full be considered.

J Lavery asked for a more detailed explanation of the risks involved in the overall score for AI and it was noted that the College already undertook a variety of actions to mitigate the risk around learning and teaching and assessment. The Committee noted that J Lavery felt that the AI risk was high and J Lavery spoke in detail about the various strands of this and potential impact across many areas of the College.

The committee agreed that a Deep Dive into all aspects of AI should be undertaken during a face to face meeting. It was agreed that the various Board Standing Committees could also undertake this review and consider various aspects of this i.e. impact on students, impact on staff, inherent security and cyber risks. G Gillespie, Wbg were also asked to review this as part of their cyber audit which they agreed to do.

It was also agreed that this would be preferable in a face to face meeting rather than via Teams.

Members of the Audit and Risk Committee noted the content of the report, links and appendices.

10. Assurance Framework (including Risk Assurance Map) – Annual Review

The Vice Principal Operations presented the annual review of the College's Assurance Framework. J Evans advised that members of the Senior Leadership team had also reviewed this. **J Evans was asked to add in the GCG/Regional Learning and Teaching Group alongside the GCG/Regional Finance and Resources Group and remove the reference to Regional Outcome Agreements.** The committee noted changes to the map which had been highlighted.

Members of the Audit and Risk Committee

- i) Noted the contents of the report.
- ii) Approved the assurance framework
- iii) Approved the assurance map
- iv) Noted that the framework and map would be reviewed annually by the Audit and Risk Committee and reported for approval to the Board of Management via the minute of the associated Audit and Risk Committee meeting.

11. Statutory Accounting Policies

The Vice Principal Operations and Head of Finance presented the committee with an updated on the basis on which the College's accounts are prepared. The committee noted changes to revising dates, estimates and judgements in relation to Building and Pension Valuations and the going concern narrative. These reflect the change to a standalone regional college giving responsibility to the College to manage itself as a separate regional entity.

Reference was made to a recent pensions meeting which had been recently held involving J Evans, A Carr, J McBride and M Booth.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of the report and its appendix; and
- ii) approve the Statutory Accounting Policies for the 2024/25 Annual Statutory Accounts.

Items for Discussion and Noting

12. External Audit - Audit Progress Report 2024/25

Audit Scotland updated the committee on progress on the external audit process. The committee noted that there had been an error in the annual fee presented to the committee which should have read £65,580. The committee noted that this had been reflected in the College's budget. Work had commenced on key controls in material financial systems, some early sample testing on transactions and observed a meeting with the actuary regarding pension disclosures. The committee noted that overall, the audit remains on track for completion by the end of December 2025.

13. Governance Update

Members noted the corporate governance update on various items that were being progressed at present from the Director of Estates and Corporate Services. i.e. cyber communications, fire risk assessment on the external walls at Springburn Campus, cladding at Springburn Campus, AdminControl – the Board of Management document portal, Martyn's Law and next steps for rolling this system out across the College, Data Use and Access Bill and its effects on College processes, the shift from being an assigned to a regional college which has been concluded as per the list provided, College insurance renewal which had been attended to as appropriate and updated SPSO statement of complaints handling principles which was also in hand. L Clark sought to provide comfort to members that these matters were all being carefully taken forward as required,

The Secretary to the Board of Management and the Director of Estates would review the Code of Good Governance with respect to the change from an assigned to a regional college and would report back in due course in regard to this work.

The committee noted that AdminControl, the new Board portal would be rolled out in parallel with the existing system around October/November. At present, permission was being obtained from all Board members to upload their email addresses; the same would be sought from auditors for completeness.

Members of the Audit and Risk Committee agreed to note the content of this report and links.

14. Freedom of Information (FOI) and Data Protection Request Monitoring Academic Year 2024/25

Members received an annual report on compliance with the requirements of the Freedom of Information (Scotland) Act (2002) and the Data Protection Act (2018) from the Director of Estates and Corporate Services.

The committee noted that 34 FOI requests in total had been received over Academic Year 2024/25 and all had been responded to within the statutory timescales with no

requests for a review received. Quarterly reports had also been provided to the Scottish Information Commissioner within a timely manner with all deadlines met. She further reported that 21 data requests had been received in the same Academic Year and again each one had been responded to within the statutory timescales. She reported that the College compliance rate for both areas was 100% and thanked members of the Corporate Services Team for their efforts,

Members of the Audit and Risk Committee agreed to:

- i) note the content of this report.
- ii) note the number of FOI/Data Protection requests during 2024/25.
- iii) note that all data and FOI requests have been actioned within the relevant timescales required.
- iv) note the college has submitted the required quarterly FOI returns for the Information Commissioner to deadline.
- v) note that the College will continue to have due regard to both the Freedom of Information (Scotland) Act (2002) and the Data Protection Act (2018) and adhere to the timescales required.

Items for Information

- 15. Audit Scotland Technical Bulletin 2025/2**
- 16. The 2023/24 Audit of Glasgow City Council**
- 17. The Gillies Report – investigation into financial oversight and decision making at the University of Dundee**

Members noted the content of the publications provided for their information. The Secretary to the Board advised that the “2023/24 Audit of Glasgow City Council” and “The Gillies Report – investigation into financial oversight and decision making at the University of Dundee” would be reviewed. Any relevant learning points/actions would be included in the Governance Action Plan.

Impact on Students, Risk, Equality, Data Protection and Environmental & Sustainability – Discussion

- 18. Impact and Consequences – on Students, Risk and Assurance, Equality, Data Protection and Environmental and Sustainability to be considered as a consequence of the consideration of the above agenda**

Members agreed that no issues had arisen as a consequence of the business conducted at the meeting held on 16 September 2025. It was noted that the College was taking due cognisance of the Data Use and Access Bill, there would be equality issues that would be considered in respect of cladding replacement and that environmental and sustainability would be considered also as part of the cladding replacement.

- 19. Closure**

The meeting closed at 5.44pm with the Chair thanking members for their attendance and contributions.

- 20. Date of Next Meeting**
25 November 2025 via MS Teams.