

Glasgow Kelvin College

2024/25 Student Activity Data

Internal Audit report No: 2025/08

Draft issued: 4 November 2025

Final issued: 12 November 2025



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Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 13 August 2025, '*FES Return and Audit Guidance 2024-25*' requested submission by Glasgow Kelvin College ('the College') of the FES return for session 2024/25, which includes the Credits data relating to College activity for the academic year 2024/25.

Guidance on completion of the 2024/25 return was issued by the SFC on 26 June 2024.

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 32 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 seven and one-years' experience in the sector respectively. A Senior Manager with 20 years' experience in the sector was also involved in the planning and supervision of the audit.

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 6, split 1 day for the Audit Director, ½ day for the Senior Manager, 3½ days for the Senior Auditor and 1 day 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

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.

Audit Findings (continued)

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 3 October 2025. 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 – 2.2.3	<i>Systems and Procedures for Compilation of Returns</i> Credit Values R1 For all College devised units, the College should ensure that adequate supporting evidence is available for planned learning hours to verify the Credits claim. Where learning and support activity is not formally timetabled, all activity could be recorded on course set up forms which outline the activity, the number of hours involved in delivery of that activity, and the associated planned Credits.	3	College Management will undertake a comprehensive review of the policy governing College Devised Programmes. The objective is to ensure that all learning and support activities are formally timetabled and effectively integrated into the student experience. Particular attention will be given to the scheduling and delivery of Personal Learning and Development (PLD), to reinforce consistency, visibility, and accessibility across all programmes.	Yes	Vice Principal for Curriculum and Quality Enhancement, John Clark, Head of Enhancement and Assurance Quality Enhancement	End of session 2025/26



2024/25 Student Activity Data

Para Ref.	Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date
2.3.1 & 2.3.2	Superclass Codes R2 In-year and end of year FES data integrity checks should include a review of superclass codes.	3	This is part of the data checks that are currently carried out. This was human error, due to this class being a spanning course and the class code was missed. PBI report being established to make this check easier throughout the session.	Yes	Head of Student Information Services	End of session 2025/26
2.4.1 & 2.4.2	Fee Waiver R3 Ensure that students provide evidence of part-time fee waiver status and complete all the necessary documentation at the start of the academic year or are treated as self-funded. The College should review its checks on student Source of Finance codes to ensure that similar errors do not occur in the future.	3	Finance and Student Records will strengthen the monitoring arrangements going forward to ensure that information is updated appropriately throughout the academic session.	Yes	Head of Student Information Services, Finance Manager	End of session 2025/26



Main Report

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 13 August 2025 sets out, at **Annex C**, the key risk areas in relation to the preparation of the FES return. These are:

- the average Credits claimed for full-time students exceeds levels indicated in the Credit guidance;
- 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 2024/25 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. No adjusted or unadjusted errors were found during the course of the audit that impacted the Credits claimed.

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 15 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 normal full-time levels, that the claims could be appropriately justified by the College.
- 2.1.3 For a total of 44 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 2024/25 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, checked that the withdrawal date noted on the system was the last date of physical attendance or engagement;
 - 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) Compared the overall average Credits per full-time student against the SFC expected average of 17 Credits for full-time Further Education students and 15 Credits for full-time Higher Education students;
 - b) Confirmed that there were no claims for more than one full-time enrolment per student for 2024/25 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;
 - c) Confirmed that there were no claims for overseas students and students enrolled on full cost recovery commercial courses; and
 - d) 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 sought to confirm that College staff had verified the entitlement to benefit (refer paragraph 2.4.1 below).

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

2.1 Introduction (continued)

- 2.1.6 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 2024/25 included SVQ3 programmes in Carpentry & Joinery, Painting & Decorating, Plumbing and 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 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.
- 2.1.9 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.
- 2.1.10 The remainder of this section discusses issues identified during our review of the 2024/25 student activity data.
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2. Systems and Procedures for Compilation of Returns (continued)

2.2 Credit Values

- 2.2.1 The Credit Guidance states that for programmes containing a mix of Credits (Scottish Qualifications Authority (SQA) or other awarding body) and other activity, the Credit claim should be based on the total Credits plus the planned learning hours divided by 40 (1 Credit = 40 learning hours) for the non-Credited units. Planned learning hours should represent a realistic and sensible estimation of the number of hours that students will normally be required to undertake in their programme of learning. Examples of what may be counted as planned learning hours include: Class contact time; Supported study time; Supported learning; Tutorial time; and any additional time which the College requires for delivering the course and / or supporting the student (e.g. assessment time).
- 2.2.2 The College written Policy on Calculating Planned Learning Hours per Course states that on any course where a student undertakes 40 or more hours of planned learning, this will consist of a minimum of 36 hours direct lecturer contact, complemented by four hours of learning time bespoke to the specific needs of each individual or class group such as supported study, assessment / tutorial time, or other personalised learning approaches.
- 2.2.3 Whilst our testing noted evidence of the Credits value for College devised units being calculated in line with the College policy as noted at 2.2.2 above, we also identified a total of seven College devised units across six courses in our sample where the timetabled activity was less than the 36 hours noted in the College policy. Four of these units related to Personal Learning and Development where timetabled activity, or direct contact time, was 17 hours for 1 Credit or 36 hours for 2 Credits. The other three units showed timetabled activity of 66 or 69 hours for 2 Credits. The balance of bespoke learning time was not formally documented. These findings are similar to the findings last year and we have made a further recommendation in this area.

Recommendation

R1 For all College devised units, the College should ensure that adequate supporting evidence is available for planned learning hours to verify the Credits claim. Where learning and support activity is not formally timetabled, all activity could be recorded on course set up forms which outline the activity, the number of hours involved in delivery of that activity, and the associated planned Credits.

2.3 Superclass Codes

- 2.3.1 SFC recognises that some subject areas are more expensive to deliver than others and has worked with the sector to categorise all programmes across five individual Price Groups, based on the course subject classification (superclass). A mapping from superclass subject areas to Price Group is provided at **Annex C** of the Credits Guidance. The mapping is based on the superclass coding for the course which should best describe the academic subject area.
- 2.3.2 Testing of the superclass and Price Group was performed for each of the 15 courses selected in our sample. We checked each course superclass for reasonableness based on the modules and course description and ensured these were given the correct Price Group based on FES guidance. Although the FES online report did not show any superclass errors, we noted an instance where one course, P/T MA Diploma in Creative Digital Media: SCQF 7 - BBC Prod, was assigned an overall superclass code of KJ (Moving Image / Photography / Media Production) at Price Group 2 however all units for the course are KA (Communication / Media) at Price Group 1. From discussion with the Head of Student Information Services, it was confirmed that this was in error and there was no reason that KJ should have been applied over KA. This was updated for the final FES.

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

2.3 Superclass Codes (continued)

Recommendation

R2 In-year and end of year FES data integrity checks should include a review of superclass codes.

2.4 Fee Waiver

2.4.1 As noted at paragraph 2.1.5 above, we selected for testing a sample of 10 students in receipt of a part-time fee-waiver. It was found that one of the sampled students had withdrawn from their course prior to completing the relevant documentation for fee waiver and as such no evidence was available for review. The course start date was 19 August 2024, and the student had withdrawn on 30 January 2025. For a further sampled student, the learner was enrolled on a short full-time course and was bursary funded with no part-time fee-waiver offered.

2.4.2 Two further students were sampled with no further issues noted.

Recommendation

R3 Ensure that students provide evidence of part-time fee waiver status and complete all the necessary documentation at the start of the academic year or are treated as self-funded.

The College should review its checks on student Source of Finance codes to ensure that similar errors do not occur in the future.

2.5 Average Credits Claimed for Full-Time Students

2.5.1 For 2024/25, the Credits guidance noted that claims for individual students / programmes will vary but colleges should not exceed an overall average of 17 Credits for full-time Further Education students or 15 Credits for full-time Higher Education students across the full-time cohort, including those additional part-time courses on which these students enrol. Overall average Credits per full-time student in excess of this may be subject to further scrutiny.

2.5.2 We noted from the final FES that the averages for the College were slightly above these values at 17.6 Credits (23/24: 17.7) for full-time Further Education students and 15.1 Credits (23/24: 16) for full-time Higher Education students.

2.5.3 For 2023/24, every full-time Higher Education course included a 1 Credit Personal Learning and Development Unit, and every full-time Further Education course included a 2 Credit Personal Learning and Development Unit delivered by a Class Tutor which was intended to enhance the learner experience and support the delivery of learning which was inclusive, respected learners, was engaging, stimulating and enjoyable. For 2024/25 the Personal Learning and Development Unit has been claimed for most of the Further Education courses, but the College has worked to reduce inclusion on the Higher Education courses. This is reflected in the above averages where Higher Education shows a 0.9 Credit reduction to 15.1 and Further Education only a slight fall to 17.6 Credits.

3. Analytical Review

3.1 The analytical review by Price Group for the current year, included at Appendix II of this report, showed significant variances in Price Groups 1, 2 and 5. These were discussed with College management who indicated that there had been changes in curriculum offer to meet economic demands and deliver efficiency savings (includes reduction in lecturer headcount due to voluntary severance). The explanations we received provided us with additional assurance that the Credits claim does not contain material errors:

- Price Group 1 – decrease of 1,471 Credits. Reductions across all modes of attendance can be found in the areas of Business Admin, Child Care, Community Work and Social Sciences. This is down to curriculum changes and enrolment numbers.
- Price Group 2 – increase of 1,314 Credits. There have been small Credit increases across all modes in a number of areas – Child Care, Community, Engineering, Fashion, Jewellery, Music Business, Science, Social Science and Transitions. This is again down to curriculum changes and enrolment numbers.
- Price Group 5 – decrease of 2,401 Credits as a result of there being 11 less classes run in this area in 2024/25.



Appendix I – Copy of Audit Certificate

Glasgow Kelvin College
123 Flemington Street
Glasgow
G21 4TD

3 October 2025

To Whom it May Concern

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 26 June 2024 and which has been confirmed as being free from material misstatement by the College's Principal in her Certificate dated 2 October 2025.

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

In our opinion:

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

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

3 October 2025

Date FES returned: 1 October 2025

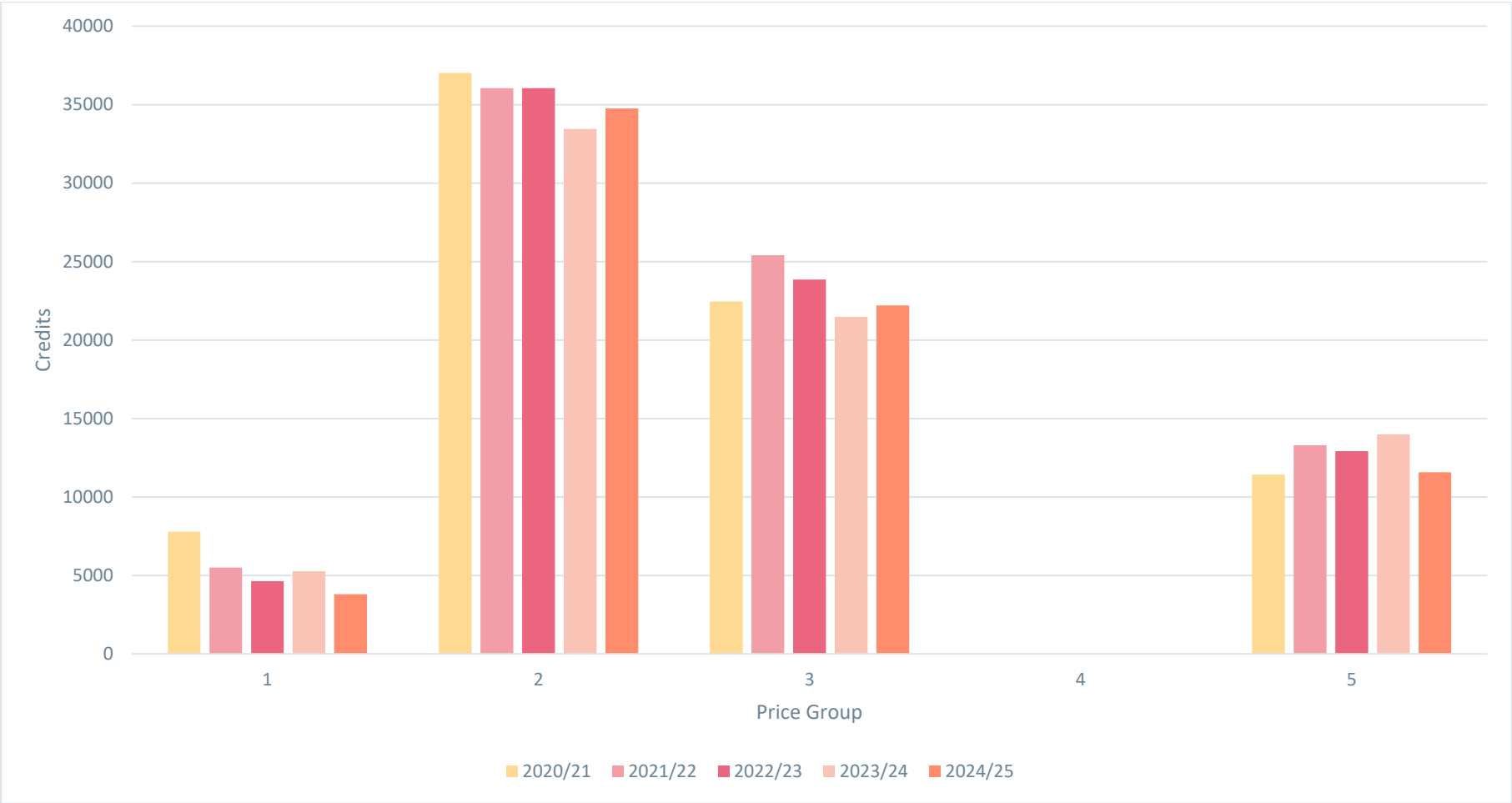
Appendix II – Price Group Analytical Review 2023/24 and 2024/25 – Figures

Price Group	2023/2024		2024/2025		Variance	Variance
	Credits		Credits		Credits	%
1	5,271		3,800		(1,471)	(27.9)
2	33,445		34,759		1,314	3.9
3	21,479		22,200		721	3.4
4	0		0		0	0
5	13,982		11,581		(2,401)	(17.2)
	74,177		72,340		(1,837)	(2.5)

College Funded Target 2024/25: 71,941 Credits



Appendix III – Price Group Analytical Review 2020/21 to 2024/25 – Graph



Appendix IV – Updated Action Plan – Student Activity Data 2023/24

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer for Action	Agreed Completion Date	Progress at October 2025
<i>Systems and Procedures for Compilation of Returns</i> Allocation of Credits to Courses R1 For all College devised units, the College should ensure that adequate supporting evidence is available for planned learning hours to verify the Credits claim.	3	The College will ensure that it has adequate supporting evidence in place for the planned learning hours of College devised units, while recognising the affect that public holidays have on the allocated hours on the College timetable.	Yes	M Smillie, Head of Student Information Services	30 June 2025	Similar issues noted from testing in 2024/25 (refer paragraphs 2.2.1 to 2.2.3 in Main Report). <i>Partially Implemented</i>
Allocation of Credits to Courses R2 Ensure that Credits claimed for students are based upon the value of the units listed on the student course record, which reflect the activity delivered in the year, and not based upon a default tariff.	3	These classes have now been looked at; all Group Award information removed (GA information is not required on the set-up for these classes). All C&G courses have been looked at and simplified to ensure a more accurate recording of the Credit information.	Yes	M Smillie, Head of Student Information Services	30 September 2024 (for 24/25 curriculum)	No issues noted from testing in 2024/25. <i>Fully Implemented</i>





Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: Suite 5.3, Kirkstane House, 139 St Vincent Street, G2 5JF

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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