

Item 08
For Approval and Endorsement

Glasgow Kelvin College

Audit and Risk Committee – Meeting of 20 February 2024

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 February 2024. 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 Curriculum Planning, Risk Management, Corporate Planning and Staff Development audits 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	Feb 2022	May 2022	Aug 2022	Nov 2022	Feb 2023	May 2023	Aug 2023	Nov 2023	Feb 2024
High	0	0	0	0	0	0	0	0	0
Medium	1	0	0	1	1	1	0	0	0
Low	2	3	5	17	25	26	11	13	20 ¹
Total	3	3	5	18	26	27	11	13	20

¹ The College considers 7 of these actions as fully implemented and 4 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**

Audit	Scheduled	Audit & Risk Committee
Curriculum Planning	November 2023	February 2024
Risk Management	November 2023	February 2024
Corporate Planning	December 2023	February 2024
Staff Development	January 2024	February 2024
Student Fees and Contracts/Registry	February 2024	May 2024
Systems Development/Implementation	March 2024	May 2024
Follow Up Reviews	August 2024	September 2024
Credits Annual Audit	September 2024	November 2024
Student Support Funds (Bursary, Childcare and Hardship Funds)	September 2024	November 2024