

Glasgow Kelvin College

2021/22 Student Activity Data

Internal Audit report No: 2022/11

Draft issued: 10 November 2022

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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
Section 3	Main Report	
	• Introduction	4
	• Systems and Procedures for Completion of Returns	5 - 8
	• Analytical Review	8
Appendices		
Appendix I	Copy of Audit Certificate	9
Appendix II	Summary of Adjusted and Unadjusted Errors	10
Appendix III	Price Group Analytical Review 2020/21 and 2021/22 – Figures	11
Appendix IV	Price Group Analytical Review 2016/17 to 2021/22 – Graph	12
Appendix V	Updated Action Plan – Student Activity Data 2020/21	13 - 14



Management Summary

Introduction

The Guidance Notes issued by the Scottish Funding Council (SFC) on 16 August 2022, '*FES Return and Audit Guidance 2021-22*' requested submission by Glasgow Kelvin College ('the College') of the FES return for session 2021/22, which includes the Credits data relating to College activity for the academic year 2021/22.

Guidance on completion of the 2021/22 return was issued by the SFC on 2 August 2021.

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 major requirements for recording and reporting fundable activity identified at Annex C to Credits Audit Guidance, COVID-19 related guidance at Annex D and the key areas of risk identified in Annex E.

Audit Staffing

An Audit Director with 29 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 four and two-years' experience in the sector respectively.

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, 3 days for the Senior Auditor and 2 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 4 November 2022. 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
2.2.2	Systems and Procedures for Compilation of Returns 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
2.3.2 – 2.3.4	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



Main Report

1. Introduction

1.1 SFC Guidance

1.1.1 The Credits Audit Guidance issued by the Scottish Funding Council (SFC) on 16 August 2022 sets out, at Annex E, the key areas of risk in relation to the preparation of the FES return. These are:

- identification of non-fundable activity, both courses and students.
- classification as higher education or further education.
- classification as full-time or other than full-time.
- identification and counting of infill students.
- allocation of Price Group code.
- capturing of enrolments and identification and recording of student withdrawals.
- allocation of Credit values.
- claims for related study.
- recording of fee waivers.
- recording of progress for students on open / distance learning programmes.
- claims for non-accredited work experience / placement; and
- claims for collaborative provision.

1.1.2 For academic year 2021/22 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; the external data examined; 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 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.
- 2.1.3 For a total of 55 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 2021/22 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 15 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; and
 - e) For students undertaking work experience 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 2021/22 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 had not been claimed for distance learning students resident outwith Scotland.
- 2.1.5 In relation to European Social Funds (ESF), for a sample of 10 students selected from the College's ESF funded programmes, testing was carried out on the College's systems for administering the additional funding, in line with conditions of grant. This included:
- a) reviewing the eligibility of students flagged for ESF Credits;
 - b) ensuring that supporting documentation was held for ESF students, including: a completed participant form; proof of nationality and appropriate notification issued to the student; and
 - c) ensuring that Credits are only claimed for completed modules.

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

2.1 Introduction (continued)

- 2.1.6 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 although, in one case, we noted that the evidence provided did not agree with the fee waiver being claimed. The fee waiver category of the student was Source of Finance (SoF) 23 – Income Support however evidence provided was for Income-related employment and support allowance (SoF 47) or Housing Benefit (SoF 30). Although this was a miscoding, the student was still eligible for fee waiver.
- 2.1.7 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 2021/22 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.
- 2.1.8 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.
- 2.1.9 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 addition to this, 17 students are enrolled in an additional part time Strength and Conditioning course taught by College staff for which a total of 87 credits are being claimed.
- 2.1.10 Before signing our audit certificate, we reviewed the final FES online report and the explanations for remaining errors.
- 2.1.11 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 E of the Credits Audit Guidance and were working satisfactorily as described to us.
- 2.1.12 The remainder of this section discusses issues identified during our review of the 2021/22 student activity data.

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

2.2 Classification of Programmes

- 2.2.1 The Credits guidance states at paragraph 43 that 'any student that undertakes 15 Credits or more, on a single programme of study, in a single academic year – including spanning courses – 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 From a high-level review of the course list we identified eight students who were on a FE course with Mode of Attendance 17 (full-time) where the Credits undertaken were less than 15. The College explained that one of these students was on an infill course. The remaining seven students were coded as full time in error and these students have had their mode of attendance adjusted to 8 (part-time).

Recommendation

R1 The College should ensure that programmes and students are correctly classified as full-time or other in line with the Credits guidance.

2.3 Allocation of Credits to Courses

- 2.3.1 For our sample of 15 courses, we obtained a copy of course reports from Unit-E which detailed the number of Credits attached to each programme of study. We compared these reports to the number of Credits claimed per student on the FES.
- 2.3.2 For HND Fashion: Design & Production with Retail, a total of 19 Credits were being claimed per student that completed the course. However, per the course reports students undertook a total of 20 Credits. It was confirmed that an adjustment was made for the 22 students that completed the course in line with the course report, as all had taken the NM On campus Production Activities – COVID unit that had not originally been included in the Credits claimed.
- 2.3.3 For NM Youth Activities – Flexible Learning Springburn, a maximum of 4.175 Credits could be undertaken by each student. This included a College rated unit valued at 0.875 Credits. However, per the planned hours, the unit should only have been valued at 0.825 Credits, resulting in an overclaim of 0.05 Credits per student for the 63 students who undertook that unit. An adjustment was made to remove 3.15 Credits from the final claim.
- 2.3.4 In 2021/22, much of the College provision was delivered remotely through online teaching approaches. The College began the year providing additional support for students to enable them to participate in online learning. As the year progressed and it became clear that that lockdowns would continue, in discussion with student representatives, the College decided to extend this digital support into an additional 40 hour (1 Credit) 'Digital Ready' unit so students could receive recognition for the digital skills they had gained and were demonstrating on a daily basis. This decision was taken after the 25% required date and included all live students at the point of the claim. For one course in our sample, block release SVQ3 Plumbing, the Digital Ready unit was not correctly factored into the claim., resulting in an underclaim of 1 Credit for each of the 18 eligible students.

Recommendation

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.

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

2.3 Allocation of Credits to Courses (continued)

- 2.3.5 For each of the courses in our sample where the Digital Ready unit was included, we sought evidence on a sample basis that students had completed the unit. Certificates were available for students on all but the above block release SVQ3 Plumbing course. The College noted that staff had planned to work with the students to complete the formal Moodle assessment in May 2022 however, following strike disruption, staff prioritised completing the other core plumbing units. Students would have completed the learning material on the system during block classes but did not take the end of unit assessment and so did not receive a certificate.

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, 2, 3 and 5. 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 2,280 Credits. This was as a result of a curriculum review which resulted in approximately 30 less classes being set up under Price Group 1, together with an overall increase in the withdrawal rate;
 - Price Group 2: decrease of 981 Credits. This was due to a transfer of SCQF programmes from Credit bearing to commercial;
 - Price Group 3: increase of 2,944 Credits. This was due to the introduction of claiming Credits for first year Foundation Apprenticeship students, and being able to claim extra Covid credits for the trades and for those groups that lost learning; and
 - Price Group 5: increase of 1,863 Credits. This was due to the opening of the outreach centres which allowed more than 50 extra classes to run. Additionally, with the lifting of Covid restrictions, the College was able to reintroduce its Support for Learning school programmes.

Appendix I – Copy of Audit Certificate

Glasgow Kelvin College
123 Flemington Street
Glasgow
G21 4TD

4 November 2022

Dear Sirs

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 2 August 2021 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 11 October 2022. We conducted our audit in accordance with guidance contained in the 2021-22 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

4 November 2022

Date FES returned: 30 September 2022

Appendix II – Summary of Adjusted and Unadjusted Errors

Report Para	Error identified	Adjusted/unadjusted	Approx. Value
2.3.2	Credits not agreed to course report / planned learning hours	Adjusted	+22 Credits
2.3.3	As above	Adjusted	-3.15 Credits
2.3.4	As above	Unadjusted	+18 Credits



Appendix III – Price Group Analytical Review 2020/21 and 2021/22 – Figures

Price Group	2020/2021		2021/2022		Variance	Variance
	Credits		Credits		Credits	%
1	7,785		5,505		(2,280)	(29.3)
2	37,021		36,040		(981)	(2.6)
3	22,457		25,401		2,944	13.1
4	0		0		0	0
5	11,429		13,292		1,863	16.3
	78,692		80,238		1,546	2.0

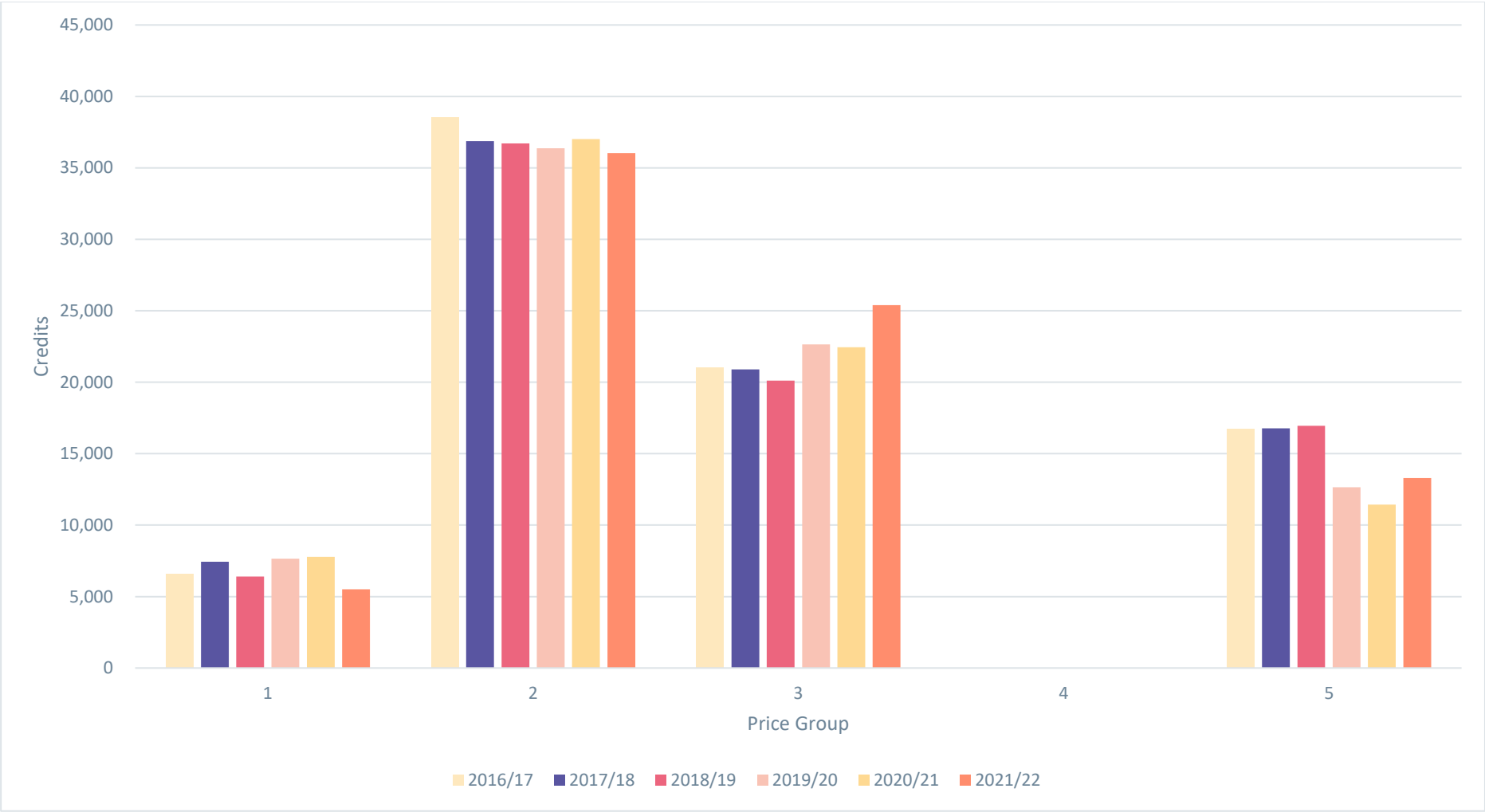
College Funded Target 2021/22: 83,207

The above target figure includes: 77,699 Core Credits, 2,669 Foundation Apprenticeships, 1,475 Deferred students and 1,364 ESF

Final claimed 2021/22: 80,238 Credits (including 77,699 Core Credits, 1,240 Foundation Apprenticeships and 1,299 ESF)



Appendix IV – Price Group Analytical Review 2016/17 to 2021/22 – Graph



Appendix V – Updated Action Plan – Student Activity Data 2020/21

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2022
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.



2021/22 Student Activity Data

Recommendation	Grade	Comments	Agreed Y/N	Responsible Officer For Action	Agreed Completion Date	Progress at October 2022
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>



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