

Glasgow Kelvin College

Follow Up Reviews 2021/22

Internal Audit report No: 2022/08

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Contents

	Page
Section 1	Introduction and Background
	1
Section 2	Audit Scope and Objectives
	1
Section 3	Audit Approach
	1
Section 4	Overall Conclusion
	1 - 3
Section 5	Acknowledgements
	3
 Appendices	
Appendix I	Updated Action Plan - Internal Audit Report 2021/02 – Sickness Absence
	4 - 5
Appendix II	Updated Action Plan - Internal Audit Report 2021/03 – Externally Facilitated Board Effectiveness Review
	6 - 8
Appendix III	Updated Action Plan - Internal Audit Report 2021/04 – Cash & Bank and Treasury Management
	9
Appendix IV	Updated Action Plan - Internal Audit Report 2021/05 – IT Network Arrangements
	10 - 12
Appendix V	Updated Action Plan - Internal Audit Report 2021/06 – Procurement and Creditors / Purchasing
	13
Appendix VI	Updated Action Plan - Internal Audit Report 2021/07 – Follow Up Reviews 2020/21
	14 - 21
Appendix VII	Updated Action Plan - Internal Audit Report 2021/08 – 2020/21 Student Activity Data
	22 - 23

Management Summary

Introduction and Background

As part of the Internal Audit programme at Glasgow Kelvin College ('the College') for 2021/22 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2020/21 and reports from earlier years where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2021/02 – Sickness Absence
- Internal Audit Report 2021/03 – Externally Facilitated Board Effectiveness Review
- Internal Audit Report 2021/04 – Cash & Bank and Treasury Management
- Internal Audit Report 2021/05 – IT Network Arrangements
- Internal Audit Report 2021/06 – Procurement and Creditors / Purchasing
- Internal Audit Report 2021/07 – Follow Up Reviews 2020/21
- Internal Audit Report 2021/08 – 2020/21 Student Activity Data

Reports 2021/01 – Annual Plan, 2021/09 – 2020/21 Student Support Funds and 2021/10 – Annual Report did not contain an action plan and therefore no follow-up activity was required for these specific reports as part of this review.

Audit Scope and Objectives

The objective of our follow-up review was to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, that plans are in place to progress them.

Audit Approach

For the recommendations made in each of the reports listed above we ascertained by enquiry and review of supporting documentation, as appropriate, whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

Overall Conclusion

The College has made some progress in implementing the recommendations followed-up as part of this review, with overall 9 (50%) of the 18 recommendations followed-up being assessed as 'fully implemented'. 9 recommendations were assessed as 'partially implemented'.

Overall Conclusion (continued)

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implem-ented	Partially Implem-ented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
Sickness Absence	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	2	-	-	-
Total		2	-	2	-	-	-
Externally Facilitated Board Effectiveness Review	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	3	-	-	-	-
Total		3	3	-	-	-	-
Cash & Bank and Treasury Management	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	-	1	-	-	-
Total		1	-	1	-	-	-
IT Network Arrangements	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	1	2	-	-	-
Total		3	1	2	-	-	-
Procurement and Creditors / Purchasing	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	1	-	-	-	-
Total		1	1	-	-	-	-
Follow Up Reviews 2020/21	1	-	-	-	-	-	-
	2	1	1	-	-	-	-
	3	6	3	3	-	-	-
Total		7	4	3	-	-	-
2020/21 Student Activity Data	1	-	-	-	-	-	-
	2	1	-	1	-	-	-
	3	-	-	-	-	-	-
Total		1	-	1	-	-	-
Grand Totals		18	9	9	-	-	-

Overall Conclusion (continued)

The grades, as detailed below, denote the level of importance that should have been given to each recommendation within the internal audit reports:

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.

Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our reviews.

Appendix I - Updated Action Plan

Internal Audit Report 2021/02 – Sickness Absence

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R1 The College should review its approach to the completion of RTWs to attempt to improve levels of compliance across the College, including where possible a digital approach to minimise the required paperwork to complete the RTW process. In addition, a digital process would enable a more effective escalation procedure with automatic reminder emails issued to relevant line managers where the required RTW process is not being followed.	3	The College has been developing an online self-certificate service in partnership with its HR software provider. This will eliminate the need for paperwork and the system will send reminders to managers automatically. The HR Team will carry out a weekly audit of the system to ensure the self-certificate process is complied with by managers. The system will be rolled out to all departments by the end of session 20/21.	Yes	Director of Human Resources	31 July 2021	The software provider, Cintra, was subject to a merger in 2021. This resulted in staff turnover and difficulties for the College in progressing this element of the system. The College has since been in discussion with Cintra over a few areas one of which is its transition from a server-based product to a cloud-based product. The arrangements for the transition have now been finalised and work is underway. The recently revised and agreed contract with Cintra for a cloud-based product will be effective from 1 September 2022. The cloud-based product provides access to the newly launched self-certificate service (including for absence management). The College will test the online self-service product during the month of September to ensure it meets its needs. This will be followed by an introduction to the online self-certificate system for managers during the month of October 2022. Revised completion date: 31 October 2022 Partially Implemented



Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R2 A target date should be set and monitored for the completion of RTW and formal interviews and the submission of the paperwork to HR. The level of compliance in meeting this agreed target date should be monitored and reported on. Implementation of recommendation R1 would also assist in this process, as reminders could be issued when the target date for completion has been missed, and non-compliance with the agreed reporting requirements would be automatically notified to the relevant line manager.	3	The online self-certificate system will send reminders to managers automatically within set timescales. The HR Team will carry out a weekly audit of the system to ensure the self-certificate process is complied with by managers. The online system will automatically notify managers when a formal interview is required. The HR Team will carry out a weekly audit of the system to ensure the formal interview process is complied with by managers.	Yes	Director of Human Resources	31 July 2021	The online system will be available from 1 September 2022 and managers will be introduced to the service by the end of October 2022. The College will assess the new online self-certificate system once it has access to it to confirm if it contains an automatic notification for formal interviews. If it does not contain this element, the College will develop this with Cintra. The HR Team continues to work with managers to ensure that the formal interviews take place within an acceptable timescale from the trigger point being hit. This is monitored by the HR Manager. Revised completion date: 31 October 2022 <i>Partially Implemented</i>

Appendix II - Updated Action Plan

Internal Audit Report 2021/03 – Externally Facilitated Board Effectiveness Review

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R1 An exercise should be conducted to map the ongoing and planned College initiatives and projects with local, regional and national priorities and performance metrics should be defined which will allow internal and external reporting on the impact which these initiatives and projects are delivering.	3	Agreed. This will be embedded as part of a review and update of College planning processes.	Yes	Principal / VP Operations	31 March 2022	The Board of Management considered and noted, at the meeting held on 14 March 2022, a report produced by the Principal Item 11 - Supporting College Strategy 2022-27 - Strategic Framework, Metrics & Priority Mapping (Ref EFER Action / GAP 08). The Strategic Priority Mapping document is a snapshot of the current landscape covering the College's most important initiatives and projects relating to local, regional, and national priorities. The Strategic Performance Metrics are subject to regular review by the Board and its committees. The Board of Management considered this action to be fully addressed. Fully Implemented

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R2 The Student Association Constitution should be revisited to ensure that it is fit for purpose.	3	Recommendation accepted. Revised Student Constitution will be considered by Class Representatives in March/April with a view to bringing a proposed constitution to the June 2021 Board of Management.	Yes	VP Curriculum	30 June 2021	The Student Association Constitution was considered and approved at the Board of Management meeting held on 7 June 2021. <i>Fully Implemented</i>

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R3 More regular meetings should be held between the Clerk to the Board and the Student Presidents and a mentoring system should be introduced. Specific agenda items should be earmarked and flagged for communication to the student members of the Board by the Clerk of the Board as part of the agenda setting process. An annual discussion should be introduced into the annual Board meeting calendar to allow discussion on the ways in which the Board can support the work of the Students Association on the specific initiatives selected for the academic year.	3	The Clerk to the Board will initiate additional contact with student board members. He will discuss with them ways to develop and improve overall support arrangements. This will also include input from the Learner Engagement Officer with a view to having an agreed process operational for the new academic year. Any such process will be flexible to reflect the requirements of individual student board members.	Yes	Clerk to the Board	31 August 2021	The new Secretary to the Board met with both Student Representatives face to face on 19 October 2021 as an introductory session, and to discuss support arrangements for the year. It was agreed that the Board Secretary and the Student Representatives would meet online in advance of each Board meeting, after the papers are issued, to discuss the content and the areas of particular interest to the students. Ongoing feedback received from the representatives was that this arrangement was beneficial. The Secretary met with the new Student Representatives for their Board Induction session on 16 August 2022 and suggested a similar support arrangement, which was welcomed. These meetings will continue throughout the academic year to allow discussion on ways in which the Board can support specific Students Association initiatives as these are developed. Fully Implemented



Appendix III - Updated Action Plan

Internal Audit Report 2021/04 – Cash & Bank and Treasury Management

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R1 The Financial Procedures (2020) should be updated for all bank accounts such as the Clydesdale Bank account, authorising signatures, and staff who have access to the online bank accounts. The College's Financial Regulations (2018) and Procedures (2020) should also be updated for the College's 'restricted cash handling' policy which was implemented in March 2020.	3	Recommendation agreed. The Financial Procedures (2020) will be updated for all bank accounts such as the Clydesdale Bank account, authorising signatures, and staff who have access to the online bank accounts. Recommendation agreed. The College's Financial Regulations (2018) and Procedures (2020) should also be updated for the College's 'restricted cash handling' policy which was implemented in March 2020.	Yes	Finance Manager	31 December 2021	The Financial Procedures were updated in June 2021 to include full information on authorised signatories and who has access to the online banking systems for all banks where the College has accounts. The Financial Procedures were also updated to note the restrictions on cash handling due to COVID-19. The Financial Regulations have not yet been updated to reflect the restricted cash handling policy. Revised completion date: 30 September 2022 <i>Partially Implemented</i>

Appendix IV - Updated Action Plan

Internal Audit Report 2021/05 – IT Network Arrangements

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R1 An overarching corporate information risk management policy should be created and owned by the Board to help communicate and support information risk management objectives, setting out the information risk management strategy for the organisation.	3	The College acknowledges this recommendation and will bring this under the College's wider review of Risk Management which is planned for the second half of 2021.	Yes	Vice Principal for Operations & the Director of Digital Services	31 December 2021	Risk Management Framework established in 2021 and now fully embedded into the governance arrangements for the College Board and internal College committees. The Audit and Risk Committee receive a quarterly update on institutional risk via the College Risk Register. Furthermore, departmental risk registers are maintained by each team, which informs the wider College Risk Register. Formal training has been provided to staff to ensure adoption of risk management process and methodologies. <i>Fully Implemented</i>



Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R2 Mechanisms, such as the use of ethical phishing campaigns, should be established to test the effectiveness of the range of security training provided to staff. The areas of the organisation that regularly feature in security incident reports or achieve the lowest feedback from information security questionnaires or training modules, should be the focus for further support and tailored training.	3	The College accepts this recommendation and will seek to implement methods to evaluate the effectiveness of the User Education & Awareness program.	Yes	Director of Digital Services	31 March 2022	Cyber Security training is now a mandatory feature of staff training and is provided, and monitored, through the WorkRite system. A recent table-top exercise has been undertaken by the ICT team, which focused on the College's response to a phishing attack. Two staff from ICT services are currently undertaking a course relating to cyber-penetration testing, view a view to utilising the skills to implement a programme of simulated cyber-attacks. Revised completion date: 31 January 2023 <i>Partially Implemented</i>

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
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 April 2022	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. Implementation of a full SIEM solution is still being explored to assess the feasibility in relation to cost and benefit. Revised completion date: 31 January 2023 <i>Partially Implemented</i>



Appendix V - Updated Action Plan

Internal Audit Report 2021/06 – Procurement and Creditors / Purchasing

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R1 Ensure that manual purchase orders, which are utilised for credit card purchases, are fully completed before the purchase is approved. These should be dated to provide an audit trail to confirm that the purchase was approved prior to ordering from the supplier, where appropriate.	3	Recommendation agreed. All credit card orders will be processed through the P2P system prior to ordering.	Yes	Finance Manager	30 June 2021	As noted in the management response, credit card orders have been processed through P2P since June 2021. Fully Implemented



Appendix VI - Updated Action Plan

Internal Audit Report 2021/07 – Follow Up Reviews 2020/21

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
Internal Audit Report 2018/05 – IT Network Arrangements / Systems Development / Implementation							
R5 Consider producing summary guidance for staff in relation to the College's approach to ICT project management which outlines the methodology to be adopted; in what circumstances the methodology should be applied; the governance arrangements; and the standard documentation that requires to be prepared (such as project briefs, system and user specifications and project plans).	3	Recommendation accepted for all ICT projects which are anticipated to exceed £50k other than hardware lifecycle replacement.	Yes	Head of ICT and Vice Principal – Finance & Corporate Services	30 August 2018 Revised: 28 February 2021	September 2019: PRINCE II Project Management Process has been drafted and is being considered at present by members of the SMT. August 2020: The Project Management process was finalised and approved at SMT. Given the departure of the Vice Principal – Finance and Corporate Services and the ongoing Coronavirus pandemic, no further implementation of this process has taken place to date. It is hoped that when College life returns to near normality, that this project management procedure can be fully adopted and implemented. Resources and dealing with the pandemic has not allowed ample time at present.	Since the recommendation was first made, the College Senior Management team has undergone significant changes to personnel, which has impacted on internal process and procedures. There is now a new approach to project management for large projects, which ensures that ICT is fully consulted and considered. The recent Campus Reinvestment project is an example of the new approach, where a project brief was clearly articulated and costs, risks and progress were monitored through a set of standard documents.



Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
R5 (Continued)						August 2021 Since February 2021, approximately 40 members of staff have undergone an in-depth Continuous Improvement training course delivered by the University of Strathclyde. This has provided a framework for all business improvement and projects going forward, including utilisation of the Lean Management toolkit. Meetings of the College's Continuous Improvement group are ongoing and enhancement and simplification of all College processes is being considered. Given the recent training, a review of the Project Management Process approved in August 2020 will take place to ensure that it is still appropriate and thereafter a standard approach to Project Management will be introduced by 1 January 2022 at the latest. Revised completion date: 1 January 2022 Partially Implemented	The information was collated and stored on a dedicated MS Teams project space to further strengthen communication. As such, this audit recommendation has been subsumed within the new project approach. Fully Implemented



Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
Internal Audit Report 2020/02 – Student Recruitment and Retention							
R2 Review the individual course guide pages on the College website and identify further opportunities to provide case studies video content, where this can be supported.	3	Agreed.	Yes	Director of Business Development	30 June 2020	August 2021: Based on this audit and other feedback, the College has agreed to fully redevelop the current College website. The specification includes reference to greater facility for video content. This redevelopment process is currently at the tender stage. Revised completion date: 31 December 2021 Partially Implemented	The website provider has now been contracted with a new website due to be completed by December 2022. This will deliver new course guide pages with video content. Revised completion date: 31 December 2022 Partially Implemented



Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
R3 Links to approved departmental social media sites should be added to the individual course guide pages of the College website as a way of channelling potential applicants to information which will provide further insight into programme activities and content and highlight the specific achievements of students.	3	Agreed.	Yes	Director of Business Development	30 June 2020	August 2021: This will be integrated into the redevelopment of the College website. Revised completion date: 31 December 2021 Partially Implemented	The individual course guide pages will be redeveloped as part of the work undertaken during the construction of the new College website. Revised completion date: 31 December 2022 Partially Implemented

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
R4 Consider how the issuing of departmental induction packs can be more widely implemented across Faculty teams as part of 'keep warm' activities.	3	Agreed.	Yes	Vice Principal Curriculum and Quality	31 May 2020	August 2021: It was planned that Faculties prioritise the development of new induction packs in Block 3 prior to the summer. However, due to the disruption caused by the Coronavirus pandemic, induction packs were not significantly increased as Faculties were focussed on ensuring existing learners who had not been able to access College buildings for the previous 4 months were able to complete their courses. This action will now be prioritised within the 2021/22 academic year. Revised completion date: 31 May 2022 Little or No Progress Made	A new wholesale approach to pre-course induction has been implemented for the 2022/23 academic year. This includes more pre-course, keep warm events and significant new digital induction materials being provided through the MyKelvin app. The College is also providing new students earlier access within the learner journey to MS Teams course materials. Whilst the recommendation to issue departmental packs has therefore been considered, Faculties plan to continue to develop their induction materials through these digital platforms as opposed to creating paper-based packs. Fully Implemented (The College considered the recommendation as agreed and is now enhancing induction materials but in a digital way)



Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
R5 Develop capacity and protocols to identify through non-attendance patterns, learners at risk of withdrawing from their course of study. Use this information to inform targeted intervention activity to support reduced rates of withdrawal.	3	Agreed.	Yes	Vice Principal Curriculum and Quality	31 October 2020	August 2021: A range of actions are being undertaken to progress this recommendation. The College is increasing its capacity to monitor attendance by implementing new and higher quality register software for 2021/22. Aligned to this, the College is developing a Power BI interface for staff to view data in a real time and more usable data format. The College is also consulting with staff on the development of a centralised support staff retention improvement function. Based on current discussion, it is expected that this new function will be operational from 1 October 2021. Revised completion date: 1 October 2021 Partially Implemented	Significant work has been undertaken to complete this recommendation. A new PowerBI interface is now fully operational and being used by relevant staff to track attendance levels. In addition, the College has in place a new centralised support function for retention improvement which has been involved in retention improvement orientated activities for the 2022-23 cohort. Fully Implemented

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
Internal Audit Report 2020/07 – Business Development							
R1 A standard methodology or ready reckoner should be developed and implemented across the College to ensure that all additional training delivered by the College, including non-SFC training or learning, is accurately costed and all relevant financial implications are accurately identified, factored into decision making and recovered.	2	Work has already commenced to address this recommendation and this will be further developed over the next few months.	Yes	Director of Business Development / Head of Finance	31 July 2021	August 2021: A costing model has been developed to ensure that all aspects of commercial courses are accurately identified. The final version of this model is awaiting approval by College SMT is expected to be introduced by 1 October 2021. Revised completion date: 1 October 2021 Partially Implemented	The revised course costing model has been introduced. This includes costing guidance and a detailed costing form. As many of the 2021/22 programme costs had already been fixed, the model has not been extensively used yet. A review of commercial programmes will be undertaken for 2022/23 and this costing model will be utilised for that purpose. Fully Implemented

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2022
R3 The current format of the financial reporting of Non-SFC income should be revisited to allow the progress of the Business Development Team against financial income targets to be monitored more effectively throughout the financial year.	3	Work has already commenced to address this recommendation and will be further progressed over the next few months to provide enhanced reporting in this area.	Yes	Director of Business Development / Head of Finance	31 July 2021	August 2021: The scope of non SFC income that falls within the remit of the Business Development Team will be reported as follows. Progress against financial income targets, and costs where appropriate, will be reported to the College Finance and Resources Committee once a year. Reporting will generally take place annually at the September Meeting, but as this is the first year, an interim report will be presented in March 2022. Revised completion date: March 2022 Little or No Progress Made	The Management Accounts to 31 July 2022, which will be presented to the Finance & Resources Committee in September, will include a detailed analysis of non SFC income and this will become part of the annual reporting process. Separately a report and supporting presentation on stakeholder engagement activities will be given to the College Board on 29 August 2022. Revised completion date: 20 September 2022 Partially Implemented



Appendix VI - Updated Action Plan

Internal Audit Report 2021/08 – 2020/21 Student Activity Data

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
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 deliver mode (flowchart provided). 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. The block 3 audit is ongoing.

Follow Up Reviews 2021/22

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress at August 2022
R1 (continued)						Work is starting 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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