

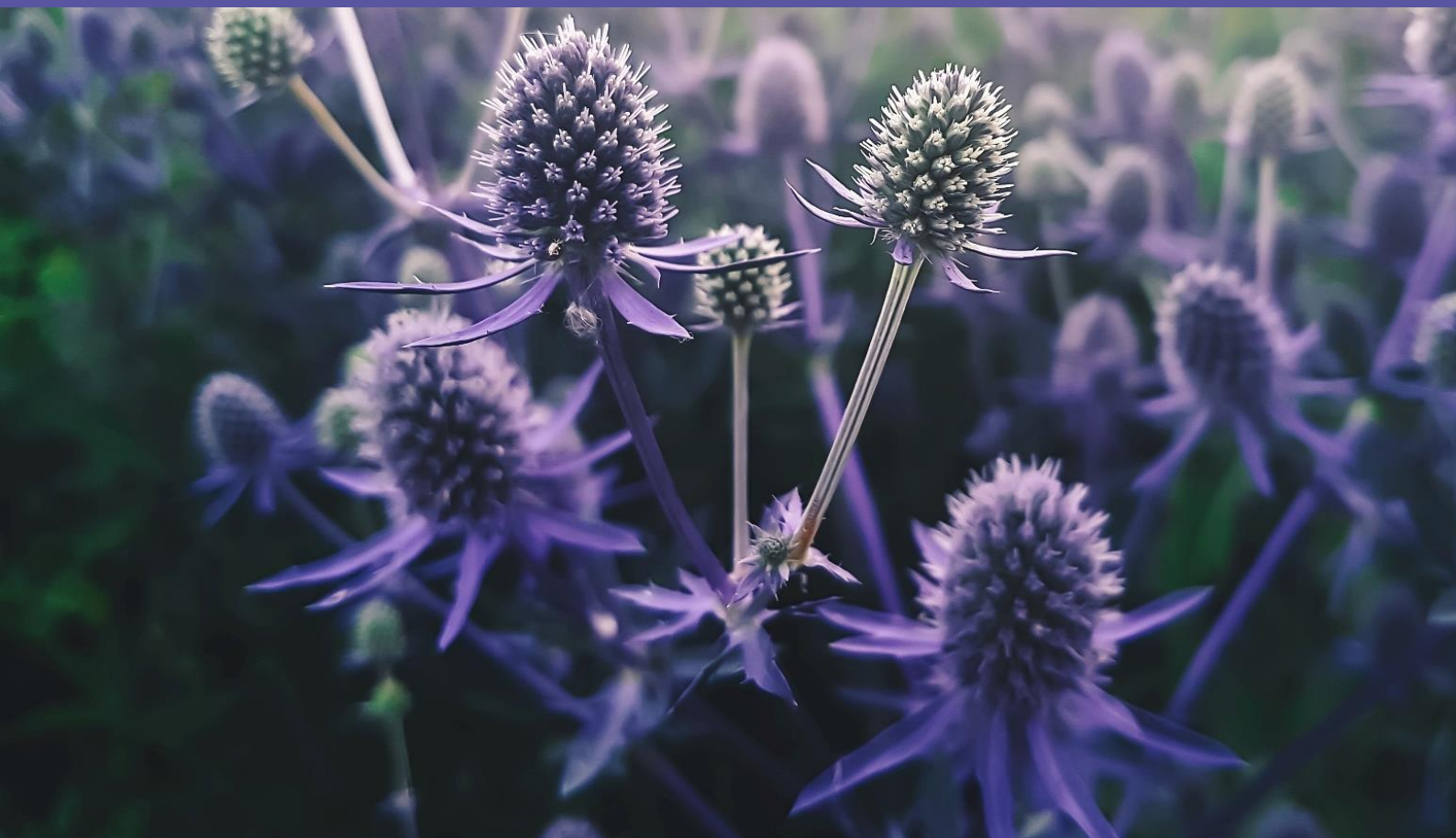
Glasgow Kelvin College

Follow Up Reviews 2023/24

Internal Audit report No: 2024/08

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Management Summary

Introduction and Background

As part of the Internal Audit programme at Glasgow Kelvin College ('the College') for 2023/24 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2022/23 and reports from earlier years where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2023/02 – Environmental Sustainability;
- Internal Audit Report 2023/03 – Cyber Security;
- Internal Audit Report 2023/07 – Follow-Up Reviews 2022/23; and
- Internal Audit Report 2023/08 – 2022/23 Student Activity Data

The six Internal Audit Reports listed below did not contain an action plan and therefore no follow-up activity was required for these specific reports as part of this review:

- 2023/01 – Annual Plan;
- 2023/04 – Payroll;
- 2023/05 – Budgetary Control / Financial Planning;
- 2023/06 – Health and Safety;
- 2023/09 – 2022/23 Student Support Funds; and
- 2023/10 – Annual Report.

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 good progress in implementing the recommendations followed-up as part of this review, with overall 8 (73%) of the 11 recommendations followed-up being assessed as 'fully implemented'. 2 (18%) recommendations were assessed as 'partially implemented' and 1 (9%) as showing 'little or no progress made'.



Overall Conclusion (Continued)

The one recommendation assessed as showing 'little or no progress made' was from Internal Audit Report 2023/03 – Cyber Security. We recommended that the College should establish mandatory requirements within procurement procedures for relevant suppliers to provide evidence of current cyber security certifications, and also ensure that relevant suppliers provide copies of recertifications when these are due. From discussion with the Director of Digital and Information Services, a revised date of 1 January 2025 has been set for this.

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 Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2023/02 – Environmental Sustainability	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	2	2	-	-	-
Total		4	2	2	-	-	-
2023/03 – Cyber Security	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	3	-	1	-	-
Total		4	3	-	1	-	-
2023/07 – Follow-Up Reviews 2022/23	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	1	-	-	-	-
Total		1	1	-	-	-	-
2023/08 – 2022/23 Student Activity Data	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	2	-	-	-	-
Total		2	2	-	-	-	-
Grand Totals		11	8	2	1	-	-

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 2023/02 – Environmental Sustainability

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R1 We recommend that the College establishes a network of Sustainability Champions who can help share good practice and help staff become aware of initiatives happening within the College or wider sector etc.	3	Recommendation Accepted. A similar approach has been adopted for the Data Protection Privacy Network across the College and this works very well.	Director of Estates and Corporate Services / Head of Facilities and Environmental Sustainability and Environmental and Sustainability Manager	31 May 2023	The Environmental and Sustainability Manager communicated with all College staff in relation to establishing a network of Sustainability Champions, and the Environmental Champion Group has been established and held its first meeting. <i>Fully Implemented</i>



Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R2 We recommend that the College ensures that all its strategies take cognisance of its sustainability and climate change objectives and ambitions. This will help embed sustainability and carbon management throughout the whole of the College.	3	Recommendation Accepted. Strategies will be reviewed at next review dates and sustainability embedded as appropriate.	SMT	31 July 2024	The strategies in place at present have various review dates from 2024-2027; each one will be reviewed prior to the end date and sustainability and environmental matters will be embedded at that time. This is an ongoing recommendation and, as such, the revised completion date for this recommendation will require to be December 2027 in line with the current strategies. <i>Partially Implemented</i> <i>Revised completion date:</i> 31 December 2027



Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R3 Ensure that adequate training is provided to Estates and Facilities staff on how to optimally configure the BEMS to allow the College to collect, interpret and report appropriate data on energy consumption.	3	Recommendation Accepted. Some training was given by Mitie prior to the COVID-19 lockdown period, however, the passage of time means that refresher training would be welcome and would also allow proper interrogation of the BEMS system in order that it can be used to maximum effect.	Head of Facilities and Environmental Sustainability / Environmental and Sustainability Manager	31 July 2023	Due to the volume of estates works ongoing over the summer period to enable the exit of West End Campus, this training has not been possible to organise. Mitie has been contacted on several occasions this calendar year in an attempt to secure a date for this training. The College has been unable to secure the necessary training with Mitie and has very recently changed contractors who will provide what the College requires in terms of training and system reporting. <i>Partially Implemented</i> <i>Revised completion date:</i> 31 October 2024

Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R4 We recommend that going forward the College includes a section on the covering paper to the reports being presented at the Board / Sub-Committee meetings relating to an assessment of the climate impact of the activity being reported. This will help focus people's minds on sustainability and carbon emissions. We also recommend that for any projects / initiatives a section is added to the new project process to include an assessment on the climate and sustainability of undertaking the project / initiative.	3	Recommendation Accepted. This section will be included as suggested.	SMT	31 July 2023	An Environmental and Sustainability Update section has now been added to reports and agendas. <i>Fully Implemented</i>

Appendix II - Updated Action Plan

Internal Audit Report 2023/03 – Cyber Security

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R1 Ensure that a formal programme of refresher training is established for staff users with a risk-based approach adopted in identifying the frequency of refresher training requirements.	3	Agreed. Our current cyber security training module is available for all staff but is not required to be repeated periodically. This will be reviewed. Training workshops will be considered along with simulated cyber-attack exercises and follow-up training, to ensure staff have every opportunity to refresh their knowledge.	Director of Digital Services	31 July 2023	The period for repeating the online cyber security training module provided for staff, has been set to every two years. Throughout 2023/24, at each staff development event the ICT staff have provided an in-person presentation on cyber security training to inform staff, promote good practice and remind staff of the online training available. Simulation exercises of phishing emails have been delivered to staff to highlight the risk of this method of attack and to test responses and processes are effective. Fully Implemented

Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R2 Ensure that departmental compliance rates for completion of the cyber security training are communicated to departmental line managers and instances of non-compliance are followed up. Potential barriers to completion of the training should be investigated and remediated.	3	Agreed. An initial drive to increase the cyber security training completion rate will be undertaken. Thereafter, ongoing monitoring of compliance will be linked in with recommendation R1 of this report, to ensure departments are aware of non-compliance.	Director of Digital Services	31 July 2023	Notifications are sent to staff still to complete the online training module. Completion rates increased to 88.4%, rising from 71.1% at point of review. A further 8.9% of staff had completed the training but had yet to pass. Monitoring of ongoing completion rates is reported through the Health and Safety Committee. To ensure all staff are aware of cyber security and have relevant information, regular training is provided through staff CPD events and online phishing simulation exercises. Fully Implemented

Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R3 A Cyber Incident Response Procedure should be communicated to all relevant staff and stakeholders to ensure that everyone's roles and responsibilities are defined and understood. This should then be supported through appropriate training. The response procedure should then be practised to ensure staff know how to respond during a cyber security incident, and to also highlight any potential weaknesses or gaps in the planned response. Practises should also include restoring systems and files from backups to ensure that recovery times and recovery points can be achieved.	3	Agreed. A simulated large scale cyber incident exercise will be challenging and will affect day-to-day operations. However, a plan for both paper-based practice and live scenarios will be prepared on a sufficient scale to test our incident response, including data recovery from backup systems.	Director of Digital Services	31 July 2024	Table-top exercises (TTX) have been conducted within the ICT team and facilitated by the HEFESTIS CISO or by internal staff. The Cyber Incident Response Plan forms part of the TTX. In June 2024, a wider TTX was performed involving a number of key staff from across the College to test the response to a cyber-attack. This TTX was paper-based and not 'live', as the disruption caused would significantly impact College daily operations. The TTX did provide useful intelligence to further strengthen procedures and responses. In addition to the TTX, large scale testing to restore server infrastructure also took place, with over 100 servers restored from backups. This tested the ability to restore data, the integrity of the backups and the time it would take to complete each restore. Fully Implemented



Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
R4 Establish mandatory requirements within procurement procedures for relevant suppliers to provide evidence of current cyber security certifications. Also ensure that relevant suppliers provide copies of recertifications when these are due.	3	Agreed. Director of Digital Services to work with Procurement Manager to establish best method of including cyber security arrangements within the procurement procedures.	Director of Digital Services / Procurement Manager	31 January 2024	Revised date set for 1 January 2025. <i>Little or No Progress Made</i> <i>Revised Completion Date: 1 January 2025</i>



Appendix III - Updated Action Plan

Internal Audit Report 2023/07 – Follow Up Reviews 2022/23

Original Recommendation	Priority	Management Response	Agreed	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2024
Internal Audit Report 2021/05 – IT Network Arrangements							
R3 Tools such as network IDS / IPS or 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	August 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. August 2023: Three SIEM solutions have been investigated, all including a managed service to provide expert threat analysis. Cost managed SIEM solutions have proven prohibitive and not financially sustainable, with the exception of the JISC service. The JISC service is due to commence August 2023, and the College is actively engaged in determining technical specifications and final costs. The Director of Digital Services has now received quotes and these are being reviewed. A decision will be made imminently and this action concluded. Partially Implemented Revised Completion date: 30 September 2023.	SIEM solution provided by JISC, using the Splunk enterprise software, has been purchased, configured and fully implemented. Configuration commenced in March 2024 and completed by the end of July 2024. The official 'go-live' was 19 August 2024. JISC provides the College with a Cyber Security Threat Monitoring (CSTM) service, which is staffed 24 hours, 7 days a week, 365 days per year. Any alerts are forwarded to a pre-defined list of College staff for action. The service monitors local servers and Microsoft 365 security logs. Fully Implemented.



Appendix IV - Updated Action Plan

Internal Audit Report 2023/08 – 2022/23 Student Activity Data

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
Systems and Procedures for Compilation of Returns Student Enrolments / Withdrawals R1 The College should ensure that work-based learning students who are not continuing to participate in their agreed programme are identified on a timely basis by curriculum staff and notified to the Student Information Services team to ensure that they are removed from the Credits claim as appropriate.	3	This was due to teaching staff withdrawing at unit level and not withdrawing the student at class level. Staff have been reminded of the system in place. However, the Head of Student Information Services has put in place an end of block review to ascertain the status of the students within these classes. This will ensure that students who are no longer continuing are withdrawn and removed from the credit count.	Head of Student Information Services	Throughout academic session at the end of each block	Emails listing the live students with MOA11 were issued at the end of each block to the relevant Curriculum Manager. These lists were updated to ascertain who was no longer engaging in the course. Management advised that where any student was no longer engaging, they were withdrawn and removed from the Credit and that this will continue in the new academic session. This will be checked during the 2023/24 Credits audit. Fully Implemented

Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2024
Allocation of Credits - Work Placements R2 Ensure that Credits for non-accredited work placement units are calculated in line with the College's procedures, which reflect the SFC Credits guidance.	3	This was due to an error in removing 1 credit instead of 2 from the calculation of the Work with Communities work placement calculation. All classes have now been double checked and paperwork confirming the placement hours and unit involved are on file.	Head of Student Information Services	31 October 2023	Management advised that this is complete and that all calculations have been double checked. This will be checked during the 2023/24 Credits audit. Fully Implemented



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