

Glasgow Kelvin College

Follow Up Reviews 2024/25

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Management Summary

Introduction and Background

As part of the Internal Audit programme at Glasgow Kelvin College ('the College') for 2024/25 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2024/25 to date and reports from earlier years that had either not been subject to follow-up or where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report 2024/02 – Risk Management;
- Internal Audit Report 2024/04 – Corporate Planning;
- Internal Audit Report 2024/05 – Staff Development;
- Internal Audit Report 2024/06 – Systems Development / Implementation;
- Internal Audit Report 2024/08 – Follow Up Reviews 2023/24;
- Internal Audit Report 2025/03 – Fraud Prevention, Detection and Response; and
- Internal Audit Report 2025/05 – Student Recruitment and Retention;

Reports 2024/01 – Annual Plan 2023/24, 2024/03 – Curriculum Planning, 2024/07 – Student Fees and Contracts / Registry, 2024/10 – 2023/24 Student Support Funds, 2024/11 – Annual Report 2023/24, 2025/01 – Annual Plan 2024/25, 2025/02 – Procurement and Creditors / Purchasing, 2025/04 – Staff Recruitment, Retention, Succession Planning and Sickness Absence, 2025/06 – Estates Strategy – Capital Projects and Planned Maintenance did not contain an action plan and therefore no follow-up activity was required for these specific reports as part of this review.

Report 2024/09 – 2023/24 Student Activity Data contained two recommendations which will be followed-up separately as part of the Credits audit for 2024/25.

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 eight (67%) of the 12 recommendations that were past their agreed completion date assessed as 'fully implemented' and four (33%) recommendations assessed as 'partially implemented'. Three recommendations were not yet past their target date for completion.

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
2024/02 – Risk Management	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	4	4	-	-	-	-
Total		4	4	-	-	-	-
2024/04 – Corporate Planning	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	1	-	-	-	-
Total		1	1	-	-	-	-
2024/05 – Staff Development	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	2	-	-	-
Total		2	-	2	-	-	-
2024/06 – Systems Development / Implementation	1	-	-	-	-	-	-
	2	1	1	-	-	-	-
	3	-	-	-	-	-	-
Total		1	1	-	-	-	-
2024/08 – Follow Up Reviews 2023/24	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	1	2	-	-	-
Total		3	1	2	-	-	-
2025/03 – Fraud Prevention, Detection and Response	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	1	-	-	2	-
Total		3	1	-	-	2	-
2025/05 – Student Recruitment and Retention	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	-	-	-	1	-
Total		1	-	-	-	1	-
Grand Totals		15	8	4	-	3	-

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 2024/02 – Risk Management

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R1 Risk management training for new Board of Management members should be incorporated into the induction checklist for any new Board members.	3	While Risk Management is covered as part of the Governance discussion, this recommendation is accepted and Risk Management will be formally added to the induction session/checklist for any new members.	Secretary to the Board of Management and Director of Estates and Corporate Services.	31 March 2024	Risk management training has been offered to all Board members, and a session was held on 18 April 2024 on Risk Appetite. Risk has been incorporated more fully into the Induction checklist for new Board members. Status of Implementation: Fully Implemented
R2 The College's risk appetite for each of the identified risk categories should be formally sense checked annually by the Board of Management This annual review should be defined within the Risk Management Framework procedures.	3	The intention was always that Risk Appetite would be reviewed regularly. Unfortunately this was omitted in 2022/23 due to the significant volume of papers being considered by the Board and Committees. Therefore this recommendation is accepted and an annual check of the Risk Appetite by the Board of Management will now be conducted. The Risk Management Framework will also be amended accordingly.	Secretary to the Board of Management and Director of Estates	31 July 2024	Risk Appetite / Risk Categories were fully considered by the Board of Management and approval was given on these at the Board meeting held on 9 October 2024. The Risk Management Framework has also been adjusted accordingly. Status of Implementation: Fully Implemented

Follow Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R3 The naming convention used to describe risk scoring categories and scoring categories (such as likelihood and impact) should be made consistent across risk management documents, including risk registers The Impact Scoring table in the Risk Management Framework (December 2021) should also be enhanced to incorporate financial impacts, as well as non-financial impacts, to enhance the assessment of impact scoring.	3	This recommendation is accepted and the naming convention will be aligned for added clarity. Liaison will take place with Board, SMT and Risk Management Committee members in relation to the Impact Scoring Table to enable wider views to be heard in this regard.	Vice Principal Operations and Director of Estates and Corporate Services.	31 July 2024	Risk Management training on Risk Appetite / Risk Categories was conducted by Henderson Loggie on 18 April 2024. Training to Team Risk Register owners was carried out in October 2024 to go over the Risk Appetite and Risk Category requirements. The Impact Scoring table has also been amended and training given in this too. The Risk Management Framework has been updated accordingly. Status of Implementation: <i>Fully Implemented</i>
R4 In line with good practice, the College Risk Register should be enhanced by the addition of columns which align the individual risk to the strategic objective that it impacts upon.	3	This recommendation is accepted and additional column(s) will be added.	Vice Principal Operations and Director of Estates and Corporate Services.	31 July 2024	Strategic Objectives information has been included and all risks aligned accordingly. Status of Implementation: <i>Fully Implemented</i>



Appendix II - Updated Action Plan

Internal Audit Report 2024/04 – Corporate Planning

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R1 The key steps and timescales for the development and review of the College Strategic Plan should be documented, as well as each stage of the wider Corporate Planning process.	3	A Corporate Planning timetable will be created, shared with College Management and published on the College intranet.	Vice Principal Operations & Vice Principal Curriculum & Quality	31 May 2024	A planning cycle document has been produced, completing this action. Status of Implementation: <i>Fully Implemented</i>

Appendix III - Updated Action Plan

Internal Audit Report 2024/05 – Staff Development

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R1 It is recommended that the College develops a centralised comprehensive training record to ensure that all formal training information is recorded in a single place and to allow for more efficient management oversight.	3	The College is in the process of further developing its HR platform to support its OD function. This will enable the recording of formal training and mandatory training to be held in a central location. It will be accessible by the staff member and the line manager. In addition, the site will link the staff member to the Professional Learning Log pro format which is voluntary, and staff will be encouraged to utilise this for their own self-reflection and professional development.	Director of People and Culture and Head of HR and OD	31 December 2024 Revised Implementation Date at Aug 25: 31 December 2025	The College currently records centrally all training and development undertaken by staff which it provides and funds. To enhance this the College has recently purchased an upgrade to the HR and Payroll System. A detailed plan has been drafted to implement the new software. A priority is to develop the platform to host the PDR process and OD information. It is anticipated that the system will be operational by 31 December 2025. Status of Implementation: <i>Partially Implemented</i> Revised Implementation Date: 31 December 2025
R2 It is recommended that the requirements for training during inductions and probationary periods is refined to explicitly define the timescales for completing the compliance training elements, to ensure consistency in the approach adopted across the College.	3	The induction process is currently under review. Timescales for completion will be incorporated as part of the review process.	Director of People and Culture and Head of HR and OD	31 December 2024 Revised Implementation Date at Aug 25: 31 December 2025	As above, this is a priority area for the College. The onboarding process will be supported by IntelliHR and should be operational by 31 December 2025. Status of Implementation: <i>Partially Implemented</i> Revised Implementation Date: 31 December 2025

Appendix IV - Updated Action Plan

Internal Audit Report 2024/06 – Systems Development / Implementation

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R1 A suite of systems development project documents should be developed, as outlined in this report, and summary guidance for staff should be created which describes the College's approach to project management. Guidance should outline: the methodology to be adopted; in what circumstances the methodology should be applied; the governance arrangements and standard documentation which should be prepared and retained (including outline business case; PIDs; system and user specifications; project plans; testing; and post-implementation reviews). Guidance should be included which clearly states the College's role in project management where an external agent leads the project delivery. The methodology should suit the type of project, for example waterfall \ PRINCE 2 for infrastructure-based projects and Agile for digital projects. The key improvement opportunity is to develop a robust benefits realisation plan, which will be based on metrics agreed as part of the business case and revisited after project delivery.	2	Agreed. A suite of project management documents will be produced to ensure a consistent and clear approach is adopted by the College when undertaking digital projects.	Director of Digital and Information Services	31 July 2025	A set of project templates and a guidance document have been created to support the College's project management approach. These templates blend PRINCE2 and Agile methods, offering lean documentation that minimises admin while effectively recording ICT projects. Status of Implementation: <i>Fully Implemented</i>

Appendix V - Updated Action Plan

Internal Audit Report 2024/08 – Follow Up Review 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2025
2023/02 – Environmental Sustainability						
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 Revised Implementation Date at Aug 25: 31 December 2027	August 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. Partially Implemented Revised Implementation Date: 31 December 2027	The Principal and CEO organised a Board of Management Strategy Day held on 27 August 2025; all the supporting strategies will thereafter be updated to align accordingly with the strategic direction of the College. Status of Implementation: <i>Partially Implemented</i> Revised Implementation Date: 31 December 2027



Follow Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2025
2023/02 – Environmental Sustainability						
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 Revised Implementation Date at Aug 25: 31 December 2025	August 2024 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. Partially Implemented Revised Implementation Date: 31 October 2024	The College is part of a shared Glasgow colleges procurement exercise to appoint a provider for Building Management Systems. This procurement exercise has been delayed due to staff absence within the lead college's procurement team but work on preparation of the tender is expected to shortly recommence. GKC will contribute to the shared development of the tender to ensure that the new BEMS can appropriately support the College's sustainability objectives. In the interim, GKC has appointed the College's Planned Preventative Maintenance Provider, Dalkia, to commence energy management audits for each campus, to review all current metering and energy consumption data and identify opportunities for efficiencies. Status of Implementation: <i>Partially Implemented</i> Revised Implementation Date: 31 December 2025

Follow Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at August 2025
2023/03 – Cyber Security						
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	August 2024 Revised date set for 1 January 2025. Little or No Progress Made Revised Implementation Date: 1 January 2025	Key suppliers are now required to provide Cyber Essentials Scheme or ISO27001 certification. The College has shifted from tracking certifications in a spreadsheet to using the United Kingdom Accreditation Service (UKAS) for ISO certificate monitoring and will soon subscribe to the International Accreditation Forum (IAF) for additional verification. Both UKAS and IAF automate certificate checking and expiry monitoring, eliminating reliance on suppliers for proof and ensuring more robust, independent verification. Cyber Essentials documentation is monitored directly from the IASME website. Procurement procedures have been updated to reflect these changes. Status of Implementation: <i>Fully Implemented</i>



Appendix VI - Updated Action Plan

Internal Audit Report 2025/03 – Fraud Prevention, Detection and Response

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R1 – At the next review date, the College should take steps to update its Anti-Fraud & AntiCorruption Policy and AntiBribery Policy Statement to ensure alignment with the Money Laundering Policies and Procedures to ensure that staff are equipped with knowledge required to meet the duties placed upon the College as set out in the 2011, Money Laundering Act, Terrorist Financing and Transfer of Funds Regulation 2017 (and the 2022 update).	3	This recommendation is accepted. If Henderson Loggie could provide example wording, this would be appreciated.	Director of Estates & Corporate Services	30 November 2025 (at the next review date)	Status of Implementation: <i>Not Past Agreed Completion Date</i>
R2 – The College should develop and implement a documented approach for all future potential fraud investigations to ensure that they are undertaken in a consistent way which ensures, fairness, independence, and provides sufficient documentation and evidence for further investigation by any external body (such as a professional body).	3	This recommendation is accepted. If Henderson Loggie could provide any example approaches, this would be appreciated.	Vice Principal Operations	30 November 2025 (the next review date)	Status of Implementation: <i>Not Past Agreed Completion Date</i>



Follow Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R3 – Reports on the level of compliance with induction training and mandatory legal refresher training on fraud, anti-bribery, and cyber security modules (for staff in higher risk roles) should be provided for SLT consideration on a regular basis.	3	This recommendation is accepted.	Vice Principal Operations	31 March 2025	An extract of the Health & Safety Manager's Report was taken to the College SMT on 11 February 2025. Following discussion, it was agreed that an email would be issued to staff to encourage compliance in all Workrite modules. There was then discussion with the H&S Manager and Marketing & Communications Manager about how this should look and changes were made to the information displayed on Workrite system and the content of the communication was revised for simplicity and clarity and an email issued on 25 March 2025. This position will continue to be monitored and communications sent to staff regularly. Status of Implementation: <i>Fully Implemented</i>



Appendix VII - Updated Action Plan

Internal Audit Report 2025/05 – Student Recruitment and Retention

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at August 2025
R1 - We recommend that a session is convened with Curriculum Managers to capture feedback on the barriers which are preventing universal use of Power BI as the default reporting tool, and to agree the timeline for moving towards the removal of duplicate reports in Columbus that are already available through Power BI.	3	Ongoing, continuous training on the PBI platform will be delivered to the senior teaching staff via the Training, Growth and Improvement Forum. The College will look at the refresh timing for the PBI Admissions reporting to try and reduce the time lag. The College will look at reducing the dependency on the information it provides by continuing to promote the PBI platform and by starting the process of removing duplicate reporting.	Robin Ashton, Vice Principal Curriculum and Quality, Jason Quinn, Director of Digital and Information Services, and Mae Smillie, Head of Student Information Services	31 December 2025 (opening of new admissions cycle).	Implementation date remains unchanged. The College delivered Power BI training to senior teaching staff at the end of the 2024/25 Academic year and will continue to do this in the new Academic year. Status of Implementation: <i>Not Past Agreed Completion Date</i>



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