



Glasgow Kelvin College

Audit Needs Assessment

2025/26 to 2027/28

June 2025

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Introduction

Background

Wbg Services LLP (Wbg) were appointed as Internal Auditors of Glasgow Kelvin College (the College) by the Audit & Risk Committee for 3 academic years 2025/26, 2026/27 and 2027/28. After this period, there is an option to extend for a further 2 years, subject to the satisfactory agreement of both parties.

Internal Audit

The prime responsibility of the Internal Audit Service (IAS) is to provide the Audit Committee, the Principal and other Senior Management of the College, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the College.

Also, the operation and conduct of the IAS must comply with the guidelines set down by the Institute of Internal Auditors including the Global Internal Audit Standards effective January 2025, and the Public Sector Internal Audit Standards.

Terms of Reference – Internal Audit

The provision of the IAS by Wbg Services LLP is covered by the letter of engagement dated 28 April 2025.

The Audit Need Assessment will be presented to the Audit & Risk Committee for approval on 16 September 2025.

Approach

Planning process and review

Approach

The Audit Needs Assessment (“ANA”) has been produced based on the following:

- | Consideration of the risks noted within the College’s Risk Register;
- | Consideration of previous internal audit coverage and the key findings from these reports;
- | Meetings held with the Vice Principal: Operations and the Director of Estates and Corporate Services;
- | The preparation of an Audit Universe;
- | The preparation of an Assurance Map;
- | The identification of all areas of work by system and sub-system;
- | The identification of key controls and associated risks for each system and sub-system; and
- | The determination of the internal audit resource required to meet the identified audit needs.

Planning Process

Below is a diagram which details our planning process:



Revisiting the ANA

The ANA will be reviewed continuously throughout our appointment and will take account of the results of audit work, the development of new systems and any other risk factors identified. Any proposed changes to the ANA will be presented to the the Audit & Risk Committee on at least an annual basis for discussion and approval. We have set out below the proposed Audit Team.



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Operational Plan

2025/26

Cyber Security

Audit area	High level indicative summary scope	Total number of days
Cyber Security	We will undertake a review of the cyber security arrangements in place to assess if there are appropriate controls in place to mitigate the loss of business-critical information due to a cyber-attack or failure of key systems/suppliers. We will test these arrangements against the National Cyber Security Centre's (NCSC) 10 steps to Cyber Security guidance. We will also cover the suitability of the business continuity arrangements. Our objectives for this review are to assess whether: - There is an appropriate risk-based approach to securing data and systems which has been adopted. - There is appropriate cyber-awareness training for College staff that has been mandated. - The architecture and configuration of key College systems is easily maintained and updated to adapt effectively to emerging cyber threats. - There are appropriate solutions in place to control access to the College's information systems. - There are appropriate solutions in place to protect College data from unauthorised access, modification, and deletion. - The College systems are appropriately patched to minimise the risk of vulnerabilities being successfully exploited in an attack. - There are appropriate processes and procedures in place to respond to security incidents that will help prevent further damage. - There are appropriate processes in place for vetting suppliers and assessing the adequacy of their cyber security controls. - There is an appropriate understanding of all assets that are part of the College's IT network and environment. - The College systems are appropriately monitored with information logged and actively analysed.	8

Budgetary & Financial Reporting



Audit area	High level indicative summary scope	Total number of days
Budgetary & Financial Reporting	The purpose of this review will be to assess that the College has appropriate budgetary and financial controls in place and that these have been embedded throughout the whole of the College. This review seeks to provide assurance to the Audit Committee, that the College budgetary and financial control arrangements are adequate. We will consider the arrangements in place against the key questions raised within the SFC report issued 19 June 2025 Our objectives for this review are to assess whether: - There is appropriate control over the budgetary process within the College, with an appropriate member of management having ultimate responsibility for the process. - The budget is set based on reasonable financial assumptions. - Deviations from budget are identified and investigated at an early stage. - The College has a set of comprehensive Financial Regulations to ensure that financial matters are managed professionally. - Budget Holders are adequately trained and receive information regarding their budgets in a timely manner. - The Audit & Risk Committee and Senior Management receive sufficient reporting of performance against budget and against plans throughout the year to enable informed decision making. - Progress against Key Performance Indicators is monitored and action taken where required. - There are robust governance arrangements in place in respect of the financial arrangements. - Budgetary processes are in line with good practice observed across our client base.	7

Business Continuity & Disaster Recovery



Audit area	High level indicative summary scope	Total number of days
Business Continuity & Disaster Recovery	The purpose of this review is to assess if the College has appropriate business continuity planning and disaster recovery arrangements in place. Our review will consider whether there is sufficient contingency planning in place to address the possibility of an unforeseen event. Our objectives for this review are to assess whether: - There are appropriate Business Continuity and Disaster Recovery plans and procedures in place at the College. - There is appropriate testing and reporting of Business Continuity and Disaster Recovery procedures at the College. - Appropriate training for Business Continuity and Disaster Recovery is being provided to all staff at the College. - Roles for Business Continuity and Disaster Recovery at the College are clearly defined and are appropriate.	5

Learning & Teaching: Student Experience and Follow Up Review



Audit area	High level indicative summary scope	Total number of days
Learning & Teaching: Student Experience	The purpose of this review will be to assess the mechanisms in place at College are delivering a positive experience to its students. We will consider the enrolment process and the course delivery and the feedback mechanisms in place to assess the areas of poor performance are being highlighted and addressed. Our review will consider the current feedback mechanisms in place as well as feedback from Student Representatives and Student Unions. We will also assess the suitability of the communications arrangements in place. Our objectives for this review will be to assess whether: - The College has robust policies and procedures in place surrounding student experience. - There are mechanisms which the College has in place to manage student experience, through discussion with the relevant staff. - There are methods of feedback in place at the College regarding the student experience and these measures are evaluated and followed up on appropriately. - The College monitors the levels of student satisfaction and assesses the steps taken in the enrolment process and course delivery to ensure a positive student experience is consistently delivered.	6
Follow Up Review	The effectiveness of the internal control system may be compromised if management fails to implement agreed audit recommendations. Our follow up work will provide the Audit & Risk Committee with assurance that prior year recommendations are implemented within the expected timescales. Our objective for this review is to assess whether: The College has appropriately implemented any outstanding internal audit recommendations made in prior years.	3

Assignment Plans & Dates

Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the College.

Key Dates

Visit	Name	No. of audit days	Key College personnel	Provisional start date for visit	Provisional date of issue of draft report	Provisional date for reporting to Audit & Risk Committee
1	Learning & Teaching: Student Experience	6	Vice Principal: Operations and Vice Principal: Curriculum & Quality	20 October 2025	7 November 2025	10 February 2026
2	Business Continuity & Disaster Recovery	5	Director of Estates and Corporate Services	2 March 2026	20 March 2026	12 May 2026
	Budgetary & Financial Reporting	7	Head of Finance			
3	Cyber Security	8	Director of Digital & Information Services	30 March 2026	17 April 2026	12 May 2026
4	Follow Up Review	3	Director of Estates and Corporate Services	8 June 2026	26 June 2026	TBC

Reporting & Initial 3-year Audit Needs Assessment

Reporting

The reporting arrangements for internal audit will be discussed and agreed with the Audit & Risk Committee.

The following reports will be produced by internal audit:

- | An Audit Needs Assessment;
- | A report on each audit assignment;
- | An annual report on Internal Audit Service's activities.

For each audit report we will have an overall level of assurance.

For each recommendation, a target date for remedial action will be set taking into account the degree of priority associated with the recommendation.

The draft report for each assignment will be discussed with the auditees and the factual accuracy agreed prior to issue of the report in its final form.

The auditees will be required to respond to the recommendations stating their proposed action and nominating the person responsible for each action point.

Initial 3-year Audit Needs Assessment



1 August 2025 to 31 July 2028		Operating Plan (No. Of days)			Areas for Consideration
System	Audit Area	2025/26	2026/27	2027/28	
Financial Systems	Financial Controls		5		
	Budgetary and Financial Reporting	7			
	Payroll			6	
Compliance	GDPR			6	
	Equality, Diversity and Inclusion		5		
	Health & Safety		6		
	Sustainability		6		
	Safeguarding				*
HR	HR: Maximisation of System			6	
	Learning & Teaching: Student Experience	6			
	Performance Management			6	
Operations	Business Continuity & Disaster Recovery	5			
	Project Management				*
	Total Days C/F	18	22	24	

Initial 3-year Audit Needs Assessment



1 August 2025 to 31 July 2028		Operating Plan (No. Of days)			Areas for Consideration
System	Audit Area	2025/26	2026/27	2027/28	
	Total Days B/F	18	22	24	
IT Systems	Artificial Intelligence		6		
	Cyber Security	8			
Governance	Governance: Board Reporting (Best Value)				*
Required	Follow Up Review	3	3	3	
	Audit Management	4	4	4	
	Total Days	33	35	31	

Appendices

A - Grading Structure

B – Key Performance Indicators

C – Training Topics

D – Audit Universe

E – Assurance Map

A – Grading Structure

For each area of review, we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some minor recommendations identified
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	Major weakness that we consider needs to be brought to the attention of the Audit & Risk Committee and addressed by Senior Management of the College as a matter of urgency
Medium	Medium Risk	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

B – Key Performance Indicators

For each area of review, we assign a grading in accordance with the following classification:

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 15 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Draft annual internal audit report to be provided by 31 August each year	100%
Attendance at Audit & Risk Committee meetings by a senior member of staff	100%
Suitably experienced staff used on all assignments	100%

C – Training Topics

As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer to Glasgow Kelvin College.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the College and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.

D - Audit Universe



We have set out below the auditable entities, processes, systems and activities, which support the development of the internal audit plan, and the Internal Audit coverage since 2020/21.

Audit Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Compliance		Publicity and Communications	Health & Safety			Statutory Returns	Statutory Returns	Statutory Returns
						Best Value	Equality, Diversity & Inclusion	
							Health & Safety	GDPR
							Sustainability	
Students		Quality Assurance		Curriculum Planning	Student Recruitment and Retention			Learning & Teaching: Student Experience
		Student Support						
Human Resources	Sickness Absence		Payroll	Staff Development	Staff Recruitment and Retention			HR: Maximisation of System

D - Audit Universe



Audit Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
Operations		Estates Strategy/Capital Projects			Estates Strategy/Capital Projects	Business Continuity & Disaster Recovery		
		Asset/Fleet Management						
Finance Systems	Procurement and Creditors/ Purchasing		Budgetary Control	Student Fees and Contracts/ Registry	Procurement and Creditors/ Purchasing	Financial Controls	Budgetary & Financial Reporting	Payroll
	Cash & Bank/Treasury Management				Fraud Prevention, Detection and Response			
Governance	Corporate Governance	Performance Reporting/ KPIs	Environmental Sustainability	Risk Management				
				Corporate Planning				

D - Audit Universe



Audit Type	2020/21	2021/22	2022/23	2023/24	2024/25	2025/26	2026/27	2027/28
IT Systems	IT Network Arrangements	Data Protection	Cyber Security	Systems Development / Information		Artificial Intelligence		

E - Assurance Map



We have mapped out below, assurances from your risk register, against the highest rated risks.

Risk Title	Residual Score	Residual Risk v Risk Appetite Score	Internal Audit Assurance
SFC Review	9	Lower	Funding Reviews Budgetary & Financial Reporting
People	6	Lower	Previous reviews on HR & Payroll, Staff Recruitment & Retention and Staff Wellbeing HR: Maximisation of System
Litigation/Compliance	3	Lower	GDPR Statutory Returns Equality, Diversity & Inclusion Health & Safety Sustainability
Curriculum Relevance	9	Lower	Previous reviews on Curriculum Planning and Staff & Room Utilisation Learning & Teaching: Student Experience

E - Assurance Map



Risk Title	Residual Score	Residual Risk v Risk Appetite Score	Internal Audit Assurance
Sustainable Funding	12	Within	- Budgetary & Financial Reporting - Overall Financial Controls - Sustainability
Student Experience	6	Lower	- Previous reviews on Student Experience and Student Feedback - Learning & Teaching: Student Experience
Environment	6	Lower	- Previous review on Sustainability & Carbon Management and Net Zero - Sustainability
Infrastructure Strategy	6	Lower	- Previous reviews on Estates Management and Stakeholder Experience - Business Continuity & Disaster Recovery

E - Assurance Map

Risk Title	Residual Score	Residual Risk v Risk Appetite Score	Internal Audit Assurance
Student Recruitment & Retention	6	Lower	Previous reviews on Student Recruitment & Retention and Marketing Strategy & Communications
Cyber Risk	12	Within	Previous review on Cyber Security
Artificial Intelligence	16	Within	Artificial Intelligence
Cladding and Curtain Walling Issues at Springburn	12	Within	- Previous reviews on Estates Management and Maintenance - Health & Safety - Project Management