

Item 08
For Approval and Endorsement

Glasgow Kelvin College

Audit and Risk Committee Meeting of 16 September 2025

Audit Action Plan

Report by Director of Estates and Corporate Services

1. Introduction

As members are aware, it is good practice for both management and the Audit and Risk Committee members to monitor progress in implementing the recommendations made by the Internal and External Auditors. Members will recall that it was agreed that the College would maintain an Audit Action plan to provide the Audit and Risk Committee members with details of all 'high', 'medium' and 'low' grade audit recommendations raised by either the internal or external auditors.

The purpose of this report is to provide members with the current Audit Action Plan attached as at [Appendix 1](#). The Governance Action Plan (GAP) is a separate document and the actions contained therein are not repeated in the Audit Action Plan. Any actions raised in the Externally Facilitated Effectiveness Review appear in the GAP.

2. Audit Action Plan

Appendix 1 is the Audit Action Plan as at September 2025. The document has been updated to reflect the current position and also the Follow Up Report attached as a separate agenda item in respect of the recommendations listed in the plan.

Appendix 2 provides a list of planned audits for 2025/26 and when they were reported to the Audit and Risk Committee.

Assuming the Audit Action Plan update as per **Appendix 1** is accepted, the number of recommendations outstanding is as follows:

Grade	Aug 2023	Nov 2023	Feb 2024	May 2024	Aug 2024	Nov 2024	Feb 2025	May 2025	Sept 2025
High	0	0	0	0	0	0	0	0	0
Medium	0	0	0	1	1	1	1	1	0
Low	11	13	20	20	20	12	15	16	7
Total	11	13	20	21	21	13	16	17	7

The College considers that there are 7 low priority actions still to be completed with 3 of these being partially completed.

In regard to the 2 of the 3 recommendations not yet commenced in relation to Fraud Prevention, Detection and Response, examples and advice has recently arrived from Henderson Loggie to enable completion of these – both due on/before 30 November 2025.

3. Resource Implications

The resources implications are mainly in relation to staff time to implement recommendations contained in the Audit Action plan.

4. Impact on Students

There are no negative impact on students identified as a consequence of anything within this report.

5. Risk and Assurance

The Audit Action plan is an important mechanism used to manage risk and control issues raised through independent audit visits. This provides the Committee with management assurance that recommendations made by auditors are being addressed.

6. Equality

No adverse impacts on people with protected characteristics have been identified as a consequence of this report.

7. Data Protection

There are no new data protection matters arising from the contents of this report.

8. Environmental and Sustainability

There are no new environmental and sustainability matters arising from the contents of this report.

9. Recommendations

Members of the Audit and Risk Committee are recommended to:

- i) note the contents of this report and its appendices; and
- ii) approve the Audit Action Plan.

10. Further Information

Members can obtain further information on the contents of this report from Lisa Clark, Director of Estates and Corporate Services - lisaclark@glasgowkelvin.ac.uk or Jeanette Evans, Vice Principal - Operations - jevans@glasgowkelvin.ac.uk

Lisa Clark
Glasgow Kelvin College
September 2025

Appendix 2

Planned Audits 2025/26

Wbg
Henderson Loggie

Audit	Scheduled	Audit & Risk Committee
Follow Up Reviews	September 2025	September 2025
Learning & Teaching Student Experience	October 2025	November 2025
Credits Audit	November 2025	November 2025
Student Support Funds Audit	November 2025	November 2025
Business Continuity & Disaster Recovery	March 2026	May 2026
Budgetary & Financial Reporting	March 2026	May 2026
Cyber Security	March 2026	May 2026
Follow Up Review	June 2026	AY 2026/27