

Glasgow Kelvin College

Audit and Risk Committee Meeting of 12 May 2026

Planned Audits Academic Years 2026/27 and 2027/28

**Report by Vice Principal - Resources And Corporate Development and Assistant Principal -
Estates, Corporate Planning and Governance**

1. Introduction

Wbg Services LLP (Wbg) were appointed as Internal Auditors of Glasgow Kelvin College by the Audit & Risk Committee for 3 academic years commencing in 2025/26.

At the Audit and Risk Committee meeting of 16 September 2025, members were presented with an Audit Needs Assessment covering three Academic Years.

The purpose of this report is to check the audit areas and schedule still meets member requirements.

2. Audit Needs Assessment Academic Year 2026/27 & 2027/28

Members should refer to **Annex 1** attached which details the audit activity which is expected to be carried out in 2026/27 and 2027/28.

Members are invited to review **Annex 1** and advise if they are content with the schedule.

Jeanette Evans, Vice Principal Resources and Corporate Development and Lisa Clark, Assistant Principal Estates, Corporate Planning and Governance are meeting with Scott McCready, Senior Manager, Internal Audit at Wbg on 1 July 2026 at Springburn Campus to discuss this the proposed Audit Plan for 2026/27 and 2027/28 and advise of any changes.

A final Audit Plan for will then be presented to the Audit and Risk Committee in September 2026.

3. Resource Implications

There are no additional resource implications. Resources implications are mainly in relation to staff time to implement recommendations contained in any audits carried out.

4. Impact on Students

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

5. Risk and Assurance

Regular audits are an important mechanism used to manage risk and control issues raised through internal audit visits and reports.

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 asked to:

- i) note the contents of this report;
- ii) provide comments/feedback on the audit schedule as detail in **Annex 1** attached for Academic Years 2026/27 and 2027/28;
- iii) note: as mentioned in this report, this will be further discussed with Wbg Services at the meeting on 1 July 2026; and
- iv) note that a final Audit Plan will be presented to the Audit and Risk Committee in September 2026.

10. Further Information

Members can obtain further information on the contents of this report from Lisa Clark, Assistant Principal Estates, Corporate Planning and Governance – lisaclark@glasgowkelvin.ac.uk or Jeanette Evans, Vice Principal – Resources and Corporate Development/Chief Operating Officer - jevans@glasgowkelvin.ac.uk

Lisa Clark/Jeanette Evans
Glasgow Kelvin College
May 2026

Annex 1
Initial 3-year Audit 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	

Annex 1 continued

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	