

Glasgow Kelvin College

Board of Management

Audit and Risk Committee

Minute

Minute for the meeting held at 4pm on Tuesday, 25 November 2025, via Microsoft Teams

1. Sederunt

Dermot Grenham, Chair;
Dr. Elaine Clafferty;
Jennifer Lavery; and
Moir MacDonald.

In attendance:

Heather Jackson, Secretary to the Board;
Joanna Campbell, Principal and Chief Executive;
Jeanette Evans, Vice Principal Operations;
Lisa Clark, Director of Estates and Corporate Services;
Alan Carr, Head of Finance;
Chris Meechan, Senior Accountant;
Kirsty McCartney, Audit Scotland;
Stephen Pringle, Wbg Services.
Stuart Inglis, Henderson Loggie.
Stuart Nugent, Audit Scotland; and
Michael Lacy, Minute Taker.

2. Apologies

Apologies were received from Natalie Philips and Lesley Quinn.

In addition, it was noted that Stuart Inglis, Henderson Loggie, was in attendance to represent David Archibald of Henderson Loggie.

3. Terms of Reference

The meeting was not quorate as only three non-executive directors were in attendance.

The Secretary to the Board of Management advised members that approval would be sought from non-executive members, in writing, following the meeting.

4. Declarations of Interests and Connection

a) Interest

b) Connection

There were no declarations of interest or connection.

5. Minute of the Previous Meeting held on 16 September 2025

Members accepted the minute as an accurate record of the business conducted at the meeting held on 16 September 2025.

6. a) Matters Arising from the Previous Meeting held on 16 September 2025

There were no matters arising from the previous meeting held on 16 September 2025 not captured on the Audit & Risk Action Log.

b) Action List

i) Audit and Risk Committee Action Log as at November 2025

Members reviewed the Action Log and noted progress made. J Evans informed members that the Audit Needs Assessment items had been completed and this would be updated accordingly to show this.

7. Henderson Loggie – Annual Report to the Board of Management and Principal on the Provision of Internal Audit Services for 2024/25

S Inglis spoke to this report explaining that the majority of the report was familiar to committee members. He referred to the Annual Report and Opinion section and provided an overview of the text contained therein in the report. He noted that there had been no changes to the audit plan over the course of the year. He stated that all work conducted in 2024/25 was assessed as “Good” or “Satisfactory” and there were no issues that should be flagged for concern. He advised that the opinion assessed the College as having adequate and effective arrangements in place for risk management, control and governance; no downward trends were noted.

E Clafferty sought clarification in terms of the grading and if a weakness equated to a Satisfactory grading. S Inglis replied that any weaknesses do indeed reduce the rating to Satisfactory. He added that some minor notes are added to reports as opportunities for enhancement.

Members of the Audit and Risk Committee agreed to approve the content of the Internal Audit report.

D Grenham expressed his thanks, on behalf of the Audit and Risk Committee members, to Henderson Loggie for their support this year.

8. Internal Audit Reports

a) Learning and Teaching Student Experience – Wbg Services

S Pringle spoke to this report and advised that that overall review was “Strong.” Wbg Services looked at feedback mechanisms. The audit needs assessment was reviewed as well as monitoring student experience. The Background Policies and Procedures section of the report was highlighted. Strong level of assurance to enhance the student experience were observed. 13 areas of good practice and 2 low grade findings were noted in the report; S Pringle stated that this was a straightforward first review carried out by Wbg.

J Campbell stated that the positive outcome observed began as a “you said we did” approach to student feedback and that students were involved in co-creation in the curriculum. R Ashton is working on this at present.

D Grenham queried benchmarking activities carried out by Wbg Services and asked to what extent are there other practices taking place in other colleges. S Pringle informed that there are not normally a lot of recommendations and monitoring areas of student action is an easy fix. Observation Sections can be included if there are concerns but it is not needed as there is strong assurance with only 2 low grade recommendations.

J Evans asked about benchmarking and how many other organisations are included in the benchmarking data. She stated that she would be keen to learn how many got 13 areas of good practice.

Members of the Audit and Risk Committee agreed to approve the content of the Internal Audit report.

b) 2024.25 Student Activity Data

S Inglis spoke to the content of the report. He provided guidance to members on the independent opinion and the work that was undertaken that is required by the SFC. He referred to page 2 of the report and the conclusion which shows an unqualified opinion and that returns have been compiled correctly. Pages 3 and 4 were also mentioned, which covers the action plan. He stated that when College devised units are reviewed, auditors are looking for evidence to back up the credits the College are claiming i.e. timetabled hours. Some units were noted in the sample where not all activity was timetabled. Delivery back up is required to ensure sufficient evidence is obtained and this was the main recommendation. He highlighted page 9 of the report, which explained that the SFC have average credits which should not exceed 17 FE and 15 for part time. 17.6 and 15.1 were noted in the College just now, which is an improvement on last year. Appendix 2 highlighted for 2024/25 was down on last year but we are above the target figure.

Members of the Audit and Risk Committee agreed to approve the content of the Internal Audit report.

c) 2024.25 Student Support Funds

S Inglis spoke to this report and stated that this is an SFC required audit. He highlighted page 3 of the report which states that all 3 funds statements were submitted without reservation. He highlighted that some costs were being charged to bursary when they should have been charged to the faculty, but this was only £13k worth of differences. The report made some observations and a recommendation to review that process. He went on to explain that this was not a material issue, and it will be revisited next year.

J Evans informed that there is a process in place however there had been a long-term staff absence and this had been missed. The resource allocation on this is currently being reviewed by A Carr, Head of Finance. She stated that circa £200k gets moved between funds to fund student materials.

Members of the Audit and Risk Committee agreed to approve the content of the Internal Audit report.

Stuart Inglis, Henderson Loggie left the meeting at this point.

9. Audit Action Plan

The Director of Estates and Corporate Services spoke to this report.

L Clark stated that there were currently 12 low level actions and 1 medium level action. She further stated that of the 12 low level actions, 2 are considered by the College to be complete and 3 are partially completed.

D Grenham asked that the entries in the log for the medium grade recommendation be fully completed. The Director of Estates and Corporate Services stated that she would attend to this.

Members of the Audit and Risk Committee agreed to:

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

- 10. Audit and Risk Committee Annual Report 2024/25 – NOT IN THE PUBLIC DOMAIN**
D Grenham spoke to the report which provided a complete overview of the work of the Audit and Risk Committee during session 2024/25.

The length of the report was referred to by J Evans who suggested that this could be shortened and asked for the views of Audit Scotland. **D Grenham suggested that a benchmarking exercise could be undertaken to review this annual report against what other colleges are doing. J Evans agreed to liaise with Audit Scotland.**

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report and its appendices; and
- ii) agree to the recommendation.

11. Policies

- a) Anti-Fraud and Anti-Corruption Policy**
- b) Anti-Bribery Policy / Statement**
- c) Gifts and Hospitality Policy**
- d) Public Interest Disclosure (Whistleblowing) Statement of College Policy**

The Director of Estates and Corporate Services spoke to the policies as denoted above. She stated that these 3 policies were due for review and, in relation to the Anti-Fraud and Anti-Corruption Policy, this had been extensively updated following an audit recommendation in this regard. Guidance and advice on what such a policy should contain was provided by David Archibald of Henderson Loggie. Alan Carr, Head of Finance had gone over this in detail and it has also been reviewed at a recent Senior Leadership Team meeting. D Grenham commented that the policy was quite long but he had read his own organisation's policy and it is only slightly shorter.

L Clark further advised that in September 2025, organisations have a legal duty to prevent fraud and roll out training to staff and stakeholders.

She stated that she had reviewed the Anti-Bribery Policy / Statement, Gifts and Hospitality Policy and the Public Interest Disclosure (Whistleblowing) Statement in detail and minor changes had been denoted in blue text.

D Grenham enquired about the whistleblowing policy and if this had even been used before. The Director of Estates and Corporate Services stated that she is of the opinion that it had been used twice since the merger in 2013.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report; and
- ii) endorse the Anti-Fraud and Anti-Corruption Policy as contained in Appendix 1, which will then go to the Board for approval;
- iii) approve the Anti-Bribery Policy/Statement as contained in Appendix 2;

- iv) endorse the Gifts and Hospitality Policy as contained in Appendix 3;
- v) endorse the Public Interest Disclosure (Whistleblowing) Statement of College Policy as contained in Appendix 4.

12. Risk Management Update and College Strategic Risk Register

The Director of Estates and Corporate Services spoke to this report.

L Clark stated that when the new College Strategic Plan is launched, it is the intention to review all strategic risks again in detail.

L Clark provided an overview of the risk report which contained details of the various factors affecting the College at present. She also provided papers that had been reviewed by the Risk Management Committee.

D Grenham enquired about the acts of vandalism that were detailed within the report, if these had increased and if it was only the College that was affected.

L Clark replied that in relation to paint damage to external walls, vandals had painted nearby shops with the same colours, so it did not appear to be focussed on the College and it was painted over quickly.

She went on to state the vandalism in general has increased a bit i.e. writing on corridor walls etc; this is painted over quickly to deter others from adding to it. J Evans confirmed her agreement that there has been a slight increase in vandalism.

M MacDonald enquired about training for staff and where this appeared in the College Strategic Risk Register. J Evans replied that this is generally under compliance and explained that mandatory training i.e. cyber security, GDPR etc is tracked. Other mandatory courses can be added to the tracker also if required.

D Grenham enquired about relevant curriculum. J Campbell replied that there are certain areas we want to grow and others will decline. Staff skills will need to be managed. She emphasised areas such as STEM are not cheap to staff and, if this area is grown, then we need to recruit accordingly.

Members of the Audit and Risk Committee agreed to:

- i) note the contents of this report, links, annexes and appendices.

13. 2025.26 Internal Audit Progress Report

S Pringle spoke to the report advising that the first review, as aforementioned was completed and that two more audits are due before the end of the Academic Year.

J Evans stated that it is a good report and that communication and engagement worked well.

Members of the Audit and Risk Committee agreed to note the content of this report and links.

The Audit and Risk Committee agreed to note the contents of the report.

14. Financial Forecast Return 2025.26 to 2027.28 and Restated College Five-Year Budgets 2025-30 NOT IN THE PUBLIC DOMAIN

The Vice Principal Operations spoke to this report.

J Evans stated that this matter had been discussed at the Board already but that the Chair of the Audit & Risk Committee wished to discuss it further at Audit & Risk due to the error made and the risk involved.

She advised that A Carr and D Grenham have already spoken about this mistake i.e. it was a point of human error, but it was noted, picked up and rectified. J Evans explained that both she and A Carr were not happy that this had occurred but they worked together to recalculate.

D Grenham stated that he uses spreadsheets in his working life and he stated that it is not surprising that this can happen. He stated that he was not too worried about what had occurred and was comforted with the open approach taken in regard to the error made. He further stated that this shows a good culture is in the College. He stated that this matter should now be set aside and the College should move forward accordingly.

J Evans stated her apologies for not flagging this to the Audit & Risk Committee at the same time as it was flagged to the Finance and Resources Committee.

Members of the Audit and Risk Committee agreed to note the content of this report and links.

15. Governance Update

H Jackson spoke to the content of the report and stated that this was a lengthy report covering a plethora of reports received in relation to governance across the public sector. The report also covered other governance items. H Jackson pointed out that Co-Pilot had been used to create an Executive Summary of the work conducted in the overall report. **H Jackson emphasised that, overall, the College operates well but a few areas would benefit from a refresh, and these actions were detailed in the report. These actions would now be added on to the Governance Action Plan.**

D Grenham queried the use of AI and if this was a risk as it saved information uploaded into an area out with the control of the College. H Jackson replied that AI was only used when the report was completed to provide an Executive Summary for the work undertaken by herself and L Clark. She stated that she recognised the point being made but this was not a risk as there was no confidential information contained within the report. J Lavery commented that if AI is used in an insular way, it does not go outside the College. **H Jackson suggested that a session in the summer period might be useful in relation to using AI.**

J Campbell stated that it was an interesting discussion point which needs further reflection. She referred to an outcome and assurance measures report which covers the increase in guidance coming from the SFC. She referred to the change in Glasgow Kelvin College and the recent change from an assigned to a regional college which means we now have different obligations. She mentioned that the review conducted has identified several areas where a focused evaluation of governance processes, procedures, and practices would be beneficial and this will be taken forward by the Secretary to the Board of Management.

Members agreed to note the content of this report and links.

16. Governance Action Plan – Update

The Director of Estates and Corporate Services spoke to this report. She advised that she had worked through the various actions with the Secretary to the Board of Management and many were now considered complete and had been marked in green. She further stated that the actions flowing from the Governance report would be added to the Governance Action Plan which would go to the December 2025 Board of Management meeting.

Members of the Committee agreed to:

- i) note the content of this report and its appendix;
- ii) note the progress made against the Governance Action Plan in Appendix 1.

17. Business Continuity Update

The Director of Estates and Corporate Services spoke to this report which provided an overview of the business continuity activity that had taken place since the last report to the Audit and Risk Committee. She discussed the Tabletop Exercises and the extensive work that had taken place in preparation for Martyn's Law. She further referred to the phishing campaigns carried out by the Director of Digital and Information Services.

Members of the Audit and Risk Committee agreed to note the contents of this report and appendices.

18. Audit Scotland Publications

- a. **Education Scotland 2024/25 Annual Audit Report**
- b. **Technical Bulletin 2025.3**

Members noted the content of the publications, provided for their information.

19. Impact and Consequences

- **Students**
- **Risk and Assurance**
- **Equality**
- **Data Protection**
- **Environmental and Sustainability**

Members agreed that no issues or consequences had arisen whilst discharging the business at the meeting held on 25 November 2025.

20. Closure at 5pm.

21. Date of Next Meeting

Tuesday 10 March 2026, ONLINE, via MS Teams