

# Audit and Risk Committee Action List

Item 06bi

Meeting Date	Agenda Item Number	Action	Person/s Responsible	Comments	Date Due	Date Completed	Status of Action
16/09/2025	07c	<b>Audit Needs Assessment 2025/26 to 2027/28 - Wbg</b> G Gilliespie offered to liaise with J Evans and L Clark and bring forward the budgetary and financial reporting audit report to the Audit and Risk Committee earlier if this would suit members.	<b>Vice Principal Operations and Director of Estates &amp; Corporate Services</b>		<b>Session 2025/26</b>		<b>Live</b>
16/09/2025	07c	<b>Audit Needs Assessment 2025/26 to 2027/28 - Wbg</b> J Evans and L Clark to liaise with G Gillespie, Wbg, in regard to closing off the outstanding recommendations with a view to bringing back a report before the end of the current Academic Year.	<b>Vice Principal Operations and Director of Estates &amp; Corporate Services</b>		<b>12/05/26</b>		<b>Live</b>
16/09/2025	10	<b>Assurance Framework (including Risk Assurance Map)</b> J Evans was asked to add in the GCG/Regional Learning and Teaching Group alongside the GCG/Regional Finance and Resources Group and remove the reference to Regional Outcome Agreements.	<b>Vice Principal Operations</b>	The amendments will be made when the report is next presented to the Committee. Additionally, a session will be held for Board members during session 2025/26.	<b>Session 2025/26</b>		<b>Live</b>
25/11/2025	Item 09	<b>Audit Action Plan</b> 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.	<b>The Director of Estates and Corporate Services</b>		<b>10/02/2026</b>	<b>03/02/2026</b>	<b>Completed</b>
25/11/2025	Item 10	<b>Audit and Risk Committee Annual Report 2024/25</b> 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.	<b>Vice Principal Operations</b>		<b>Session 2025/26</b>		<b>Live</b>
25/11/2025	Item 15	<b>Governance Update</b> 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.	<b>Secretary to the Board of Management and Director of Estates and Corporate Services</b>	Items were added to the Governance Action Plan for the Board of Management Meeting in December 2025	<b>Session 2025/26</b>	<b>10/12/2025</b>	<b>Completed</b>
25/11/2025	Item 15	<b>Governance Update</b> H Jackson suggested that a session in the summer period might be useful in relation to using AI.	<b>Secretary to the Board of Management</b>		<b>Session 2025/26</b>		<b>Live</b>