

Board of Management Audit and Assurance Committee

Date of Meeting	Wednesday 16 September 2020
Paper No.	AAC1-L
Agenda Item	5.4
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	September 2020
Action	For Discussion/Decision

1. Recommendations

The Committee is asked to consider the attached Internal Audit Progress Report.



City of Glasgow College

Internal Audit Progress Report on 2019/20 Annual Plan

16 September 2020

Now, for tomorrow

Internal Audit Progress Report

September 2020

Progress made in the delivery of the annual plan for 2019/20 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Assurance Committee	Comments
Internal Audit Annual Plan 2019/20	September 2019	Draft 06/09/19 2 nd Draft 11/09/19 3 rd Draft 04/11/19 4 th Draft 04/12/19 Final 05/12/19	2020/01	N/A	18/09/19 & 13/11/19	
Payroll	February 2020	Draft 10/02/20 Final 11/02/20	2020/02	Good	19/02/20	
Procurement and Creditors/Purchasing	May 2020	Draft 18/03/20 2 nd Draft 06/05/20 Final 07/05/20	2020/04	Satisfactory	13/05/20	
Risk Management	May 2020	Draft 13/03/20 Final 04/05/20	2020/03	Good	13/05/20	
Web Based services	May 2020	Draft 01/05/20 2 nd Draft 06/05/20 Final 06/05/20	2020/05	Satisfactory	13/05/20	
Asset Management	September 2020	Draft 11/09/20 2 nd Draft 14/09/20 Final 14/09/20	2020/10	Satisfactory	16/09/20	

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Assurance Committee	Comments
External Communications and Marketing	September 2020	Draft 07/09/20 Final 11/09/20	2020/07	Satisfactory	16/09/20	
Leadership Reorganisation	September 2020	Draft 14/09/20 Final	2020/11			Fieldwork commenced on 22/06/20. Draft report issued for management comment. Final report will be presented at the Audit & Assurance Committee meeting on 24/11/20.
General Ledger	September 2020					Initial planning meeting held on 30/06/20. Fieldwork delayed due to COVID-19 restricting access to the required information. Fieldwork commenced with an onsite visit on 28/08/20. Report will now be presented at the Audit & Assurance Committee meeting on 24/11/20.
Budgetary Control	September 2020	Draft 07/09/20 Final 10/09/20	2020/09	Satisfactory	16/09/20	
Systems Development / Implementation	September 2020	Draft 07/09/20 Final 10/09/20	2020/06	Satisfactory	16/09/20	
Staff recruitment and retention	September 2020	Draft 09/09/20 Final 14/09/20	2020/08	Satisfactory	16/09/20	

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Assurance Committee	Comments
Follow-Up Reviews	September 2020					Requests for progress update were issued on 05/08/20. Responses received for 10 of 18 reports followed-up. Report will now be presented at the Audit & Assurance Committee meeting on 24/11/20.
Credits Audit	November 2020					Planned start date for audit fieldwork 14/09/20. This has been delayed pending receipt of requested information.

Aberdeen

45 Queen's Road
Aberdeen
AB15 4ZN

T: 01224 322100

Dundee

The Vision Building
20 Greenmarket
Dundee
DD1 4QB

T: 01382 200055

Edinburgh

Ground Floor
11-15 Thistle Street
Edinburgh
EH2 1DF

T: 0131 226 0200

Glasgow

100 West George Street
Glasgow
G2 1PP

T: 0141 471 9870

MHA Henderson Loggie is a trading name of Henderson Loggie LLP, which is a limited liability partnership registered in Scotland with registered number SO301630 and is a member of MHA, an independent member of Baker Tilly International Ltd, the members of which are separate and independent legal entities

© 2019 MHA Henderson Loggie