

Board of Management Audit & Assurance Committee

Date of Meeting	Wednesday 15 September 2021
Paper No.	AAC1-I
Agenda Item	5.3
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	September 2021
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

Audit & Assurance Committee 15 September 2021

Issued: 8 September 2021



Internal Audit Progress Report September 2021

Progress with the annual plan for 2020/21 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Assurance Committee	Comments
Internal Audit Annual Plan 2020/21	February 2021	Draft 23/12/20 2nd Draft 17/02/21 Final	2021/01	N/A	24/02/21	
Equality and Diversity	September 2021	Draft 25/08/20 Final 06/09/20	2021/04	Satisfactory	15/09/21	
Curriculum Planning	September 2021					Fieldwork initially proposed for w/c 21/06/21. Postponed at College management request due to staff illness. Now agreed for w/c 18/10/21 with reporting to the November 2021 A&A Committee meeting.
Capital Projects	September 2021					Fieldwork initially proposed for w/c 02/08/21. Postponed at College management request for further consideration of scope and objectives. Now proposed for late October 2021 with reporting to the November 2021 A&A Committee meeting.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Assurance Committee	Comments
General Ledger	May 2021	Draft 17/05/21 Final 19/05/21	2021/02	Good	26/05/21	Recommendation in report confirmed as fully implemented during follow-up review.
Debtors / Income	May 2021	Draft 24/08/21 Final 06/09/21	2021/03	Good	15/09/21	College management requested that fieldwork be carried out in w/c 24/05/21 for reporting to the September 2021 A&A Committee meeting.
Fraud Prevention, Detection and Response	September 2021					Fieldwork initially proposed for w/c 09/08/21. College management requested that this be delayed due to staff holidays. Now agreed for w/c 20/09/21 with reporting to the November 2021 A&A Committee meeting.
Business Engagement	May 2021					Fieldwork commenced in August 2021 at College management request, due to resource capacity within the Business Engagement Team and faculty holidays. Audit currently at the completion stage with reporting to the November 2021 A&A Committee meeting.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Assurance Committee	Comments
Partnership Working	September 2021					Fieldwork initially proposed for w/c 05/07/21. Fieldwork commenced in August 2021 at College management request, due to resource capacity within the Business Engagement Team and faculty holidays. Audit currently at the completion stage with reporting to the November 2021 A&A Committee meeting.
IT Network Arrangements / Security	September 2021					Fieldwork initially proposed for a 08/07/21 start. This was subsequently rearranged to w/c 25/08/21 in discussion with College management. Audit currently at the completion stage with reporting to the November 2021 A&A Committee meeting.
Credits Audit	November 2021					Fieldwork agreed for w/c 13/09/21.
Follow-Up Reviews	September 2021	Issued 08/09/21	2021/06	N/A see comments	15/09/21	29 Fully implemented 20 Partially implemented 2 Considered but not implemented 51 in total.



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