

Board of Management Audit & Assurance Committee

Date of Meeting	Tuesday 6 September 2022
Paper No.	AAC1-H
Agenda Item	5.2.3
Subject of Paper	Internal Audit Report – Business Development/International Activities
FOISA Status	Disclosable
Primary Contact	Henderson Loggie
Date of production	1 September 2022
Action	For Discussion and Decision

1. Recommendations

The Committee is asked to consider and discuss the report and the management responses to the internal audit recommendations.

2. Purpose of report

The purpose of this review is to provide management and the Audit and Assurance Committee with assurance on key controls relating to the curriculum and financial plans in place for City of Glasgow College and their alignment with the regional plan for Glasgow and the college student number targets.

3. Key Insights

This internal audit of Business Development/International Activities provides an outline of the objectives, scope, findings and graded recommendations as appropriate, together with management responses. This constitutes an action plan for improvement.

The Report includes a number of audit findings which are assessed and graded to denote the overall level of assurance that can be taken from the Report. The gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

4. Impact and implications

Refer to internal audit report.

Appendix – Internal Audit Report – Business Development/International Activities

LEVEL OF ASSURANCE

Good

City of Glasgow College

Business Development / International Activities

Internal Audit report No: 2022/06

Draft issued: 29 August 2022

Final issued: 1 September 2022



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Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Assurance Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.



Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

This review focused on the controls in place to mitigate the following risks on the City of Glasgow College ('College') Risk Register as at July 2022:

- Risk 6 – Negative impact upon College reputation (Current risk score 12 - AMBER) and
- Risk 7 – Failure to achieve improved business development performance with stakeholders (Current score 20 - RED).

Background

As part of the Internal Audit programme at the College for 2021/22 we carried out a review of the College's Business Development / International Activities. The Audit Needs Assessment, agreed with management and the Audit and Assurance Committee in March 2022, identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Board and the Principal that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

The College undertakes a wide range of commercial and externally funded activity, defined as any activity generating non-Scottish Funding Council (SFC) income.

The key drivers of the College's Corporate Development Strategy for 2021-30 include:

- The UK International education Strategy 2021 - the UK Government priority to increase education exports and grow sustainability by
 - Diversifying international students recruitment;
 - Enhancing the international student experience;
 - Building lasting global partnerships;
 - Supporting growth of education exports and internationalisation.
- International Ambitions: An Analysis of Internationalisation Across the College Sector in Scotland as part of Scotland's post-crisis economic revival.

The College's global ambition is to "*further develop our Global Partnership across a range of identified countries, regions and territories ensuring that City is recognised as an Excellent, Inspirational and Innovative*".

The College has a comprehensive International Partnership Agreements process in place, run by Business and Partnerships and Corporate Development and Innovation teams and led by the Vice Principal Corporate Development and Innovation. Our audit has focused on controls over international commercial activities undertaken by the College.



Scope, Objectives and Overall Findings

This audit has considered the key risks in relation to the College's commercial activities specifically including its operations in the international market.

The table below notes each separate objective for this review and records the results:

Objective	Findings			
	1	2	3	
The primary objective of this audit was to establish whether the procedures in place within the College are sufficient to maximise income generation and margin from commercial (non-SFC) activities through:				
	No. of Agreed Actions			
1. an effective strategic and operational planning process has been established, including identification of key markets and courses	Good	0	0	0
2. an appropriate management and support structure has been put in place to identify and promote commercial opportunities, including marketing and agency arrangements to support the College with the recruitment of international students	Good	0	0	0
3. key risks and opportunities are identified and mitigated / exploited	Good	0	0	0
4. there is effective pricing in the market place, with full cost recovery as the target and careful consideration being given to activity which does not meet this target	Good	0	0	0
5. management information, including financial information on each specific activity, is adequate and easily accessible to all relevant staff	Good	0	0	0
6. there is regular review of activities by the Board of Management and its committees	Good	0	0	0
7. feedback is sought from customers and acted upon	Good	0	0	0
8. appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance	Good	0	0	0
9. adequate arrangements have been put in place to prevent and respond to external claims against the College for breach of contract and robust agreements are signed with partners	Good	0	0	0
		0	0	0
Overall Level of Assurance	Good	System meets control objectives		



Audit Approach

From discussion with the Vice Principal Corporate Development and Innovation, Head of Business & International Development, and other members of the Corporate Development and Innovation Team, and review of relevant documents, we have established the key controls in place within the above areas and considered their adequacy.

Where relevant, sample testing has been carried out to establish whether key controls in place within the above areas are operating effectively in practice.



Summary of Main Findings

Strengths

- A long-term Corporate Strategy 2021-2030 is in place for the College's business development, including its rapidly expanding international activities. The College's operational planning is consistent with the strategic priorities and meeting SMART principles, with responsible managers allocated for delivery of each planned action, and specific measurable KPIs in place;
- The College has an International Partnership Agreements process in place, including all steps and relevant templates to be completed from the identification of a partnership institution to conclusion of a Memorandum of Agreement. There is a clear support structure in place established to ensure that commercial opportunities are identified, and potential and existing partnerships are effectively governed and managed;
- Risks related to business development activities, including international arrangements, are identified, scored, recorded and monitored at both strategic and operational levels. Individual project risks are considered within the application process and recorded in the relevant risk registers;
- Risks related to international applicants are managed through the credibility interviews conducted by the Project Compliance Manager. International travel risks are recognised by the College and managed by consideration of application forms for each overseas journey and approved by the Vice Principal or relevant Director;
- International Agent risks are managed by undertaking background checks and requesting reference for each prospective agent, prior to entering into a commercial agreement.
- Business opportunities are considered by the Development Committee at each meeting, being a standard agenda item;
- Costing templates are completed for all commercial projects, including international arrangements, and approved by management. The decisions on running projects and partnerships are based on the value for money principle and perspectives for further development of the College's global representation and internalisation of curricula;
- Adequately detailed management information is produced on a regular basis to the Development Committee ahead of each meeting for consideration by members, including members of Executive leadership team;
- The College's Development Committee receives reports containing international projects update at each meeting, including joint diploma programmes, 1+1 programmes, funded programmes, teacher training and franchise programmes. Additionally, reports cover international opportunities and awards, and international project income summary;
- The College's Board of Management receives minutes and reports from the Development Committee on a regular basis, to ensure high level scrutiny over commercial / international activities;
- Feedback is sought from students, staff and institutional partners, results are collated and analysed by the International team and reported within the updates on international activities and commercial performance provided to the Development Committee;
- The intellectual property ownership and management is determined within the Memoranda of Agreements as a standard clause. Intellectual property risks are considered as part of individual projects' risk registers, and
- The College has up-to-date Employers' Liability, Public and Product Liability and Professional Indemnity insurance policies in place to manage the risk of financial loss resulting from external claims for breach of contractual responsibilities. Additionally, Indemnity and Liability is a standard clause for partnership collaboration agreements.

Weaknesses / Opportunities for improvement

Our audit did not identify reportable control weaknesses or suggestions for control improvements.

Acknowledgment

We would like to take this opportunity to thank the staff at the College who helped us during the course of our audit.



Main Findings and Action Plan

Objective 1 - an effective strategic and operational planning process has been established, including identification of key markets and courses

Strategic planning

From discussion with management and review of the College's strategic and operational planning documents we confirmed that the College has a long-term Corporate Development Strategy 2021-2030 (approved in May 2021 by the Development Committee), which sets out the overarching Aims and Objectives. The Strategic Vision section states *"Our ambition is to further cement the College's global reputation, and position City as one of the leading UK institutions engaged in Professional and technical education. This Corporate Development Strategy outlines the future direction of the College over the next decade and will be underpinned by policies, operational and implementation plans, ensuring the College's activity is consistent with its stated Purpose, Way and Values"*.

The Strategy purpose includes *"To Provide the Professional & Technical skills required for individuals, employees and businesses at regional, national and international level"*. The Strategy recognises the UK International Education Strategy 2021, including diversifying international student recruitment, enhancing the international student experience, building lasting global partnerships and supporting growth of education exports and internationalisation.

The College positions itself as an inclusive institution aiming to meet the employer and employee needs of local, national and international businesses. It works with a wide range of stakeholders to ensure that the curriculum offered to students is relevant and fit for purpose. The Strategy outlines the business planning cycle, beginning *"with the interpretation of Labour Market Information, and the production of the Colleges Strategic priorities for business planning, agreed by Executive team and The Board of Management. This process will be informed by the Regional Strategy for Glasgow, The Regional Outcome Agreement and Scottish Government key strategic drivers. From this information the College summarises key employer engagement drivers, which inform the sector offer which is then detailed in operational planning"*.

The College's Global ambition is to further develop its Global Partnership across a range of identified countries, regions and territories, ensuring that it is recognised as Excellent, Inspirational and Innovative. This ambition is realised through the following aims:

- Ensure internationalisation is central to strategic decision-making;
- Strengthen international marketing and communications;
- Maintain the College's premium status with UK Visas & Immigration Home Office;
- Expand international partnerships and leverage opportunity through these networks;
- Develop further strategic international alliances with partners based on mutual and sustainable benefits;
- Set and deliver against realistic international income and student recruitment targets;
- Maintain and grow professional network of the College's representatives across South East Asia, Indian Sub-Continent, Africa and Middle East, North America, South America, Europe;
- Creation of a College-owned subsidiary complementing the College's commercial activity, offering a diversification of products and services to the Marine sector and associated industries (City of Glasgow International Ltd).



Objective 1 - an effective strategic and operational planning process has been established, including identification of key markets and courses (Continued)

Operational planning

From our discussions with management, and review of the Business and International operational plan, we confirmed that an operational planning cycle is in place, with key operational objectives aligned with strategic plan priorities and related supporting strategies. The Operational Delivery section of the plan includes specific actions to achieve objectives. Each action is allocated to lead manager(s) and are accompanied by performance indicators. Targets are established for academic years to 2023/24.

The following Key operational objectives are identified:

- Internationalise the Curriculum;
- Engage with employers and stakeholders to provide reskilling and upskilling opportunities for the workforce;
- Strengthen and grow Partnerships;
- Offer strong added value to partners and contribute to the College's overall aspiration of becoming the number one college in global education;
- Maintain reputation as a leading Scottish College for collaboration;
- Ensure the College promotes the breadth and diversity of its business and international education offer more fully to local, national and international audiences;
- Continually monitor commercial performance;
- Set and deliver against realistic income targets;
- Maximise non-SFC core funded activity through local, national and international income streams.

Status for each objective delivery is monitored (On Track, Behind, Far Behind).

Operational planning within each academic year is also fully aligned with the UKVI Student Route Procedure (2022). Each international student is provided with a clear timeline for submitting their visa support documentation, with deadlines indicated for presentation of passports, education certificates, payment of fees and provision of financial evidence as set out in the visa guide, to maintain compliance with the UKVI requirements to international students.



Objective 2 - an appropriate management and support structure has been put in place to identify and promote commercial opportunities, including marketing and agency arrangements to support the College with the recruitment of international students

From discussion with management, and review of the documented evidence, we confirmed that the College has an International Partnership Agreements process in place, including all steps and relevant templates to be completed from the identification of a partnership institution to conclusion of an agreement. There is a clear support structure in place, which was established to ensure that international commercial opportunities and potential and existing partnerships are effectively governed and managed.

We obtained the management structure for Business and Partnerships and Corporate Development & Innovation teams, led by the Vice Principal Corporate Development and Innovation who is in charge of the College's International, Commercial and Corporate Development.

The Head of Business and International Development is responsible for supporting faculties in the development of their commercial and international activity to increase non-SFC funding streams, planning performance targets, including commercial income, implementation and monitoring of operational plans aimed at delivering of College's work within international partnerships.

At an operational level the international business development is managed by Project Manager, whose role is to coordinate and manage designated international contracts, liaising with external and internal stakeholders and beneficiaries, lead and carry out research activity relating to international contracts, contribute to the collation, analysis and communication of report data to international project deliverables, overall management of project budgets.

The International Compliance Manager is responsible for ensuring that the College is compliant with UKVI policies with regard to Tier 4 regulations, managing of study applications with faculties and overseas partners, ongoing communication to students and staff in respect of compliance with the UKVI requirements.

The College's Development Committee has responsibility to oversee the College's commercial and international activities, thereby allowing monitoring of alignment with the College's Strategic Plan. The Development Committee receives, and reviews, reports on the College's commercial and international activities from the Vice Principal Corporate Development & Innovation as part of its standing agenda to support its oversight of the implementation of new business, international, and commercial activities. The Development Committee reviews and reports to the Board of Management on any significant investment and development opportunities and associated benefits and risks.



Objective 3 - key risks and opportunities are identified and mitigated / exploited

Strategic risks

The College's Vice Principal Corporate Development and Innovation is responsible for managing corporate-wide risks:

- Failure to achieve improved business development performance with stakeholders and
- Negative impact upon College reputation.

We reviewed action plans in respect of these risks and confirmed that these risks are clearly defined and appropriately recorded and scored, with actions identified for their treatment, in line with the College's strategic priorities as per the Strategic Plan 2021-30.

International project risks

At the level of individual international project, management the College identifies potential challenges which could impact on project teams in the achievement of agreed project objectives. Risks are recorded within the risk registers for each international project and these risks are monitored throughout the course of project delivery.

We discussed individual project risks for a sample of five international projects and confirmed that risks were identified and scored in terms of inherent and residual risks, and mitigating actions were identified.

Risks related to international applicants not meeting the UKVI student visa requirements are managed through the credibility interviews (which are similar to the interviews conducted by the UKVI under Tier 4 visa application), in order to ensure that applicants/prospective students satisfy the College in the areas of:

- Ability to speak English;
- Knowledge of intended course of study;
- Academic background;
- Immigration history;
- Finances and Personal Circumstances.

International travel risks

The College recognises potential risks to staff travelling to destinations outside of the UK on College business. An application form for overseas travel is required to be completed and approved by the Vice Principal (or relevant Director) for each journey, identifying accommodation arrangements, costing, any significant hazards to be considered.



Objective 3 - key risks and opportunities are identified and mitigated / exploited (Continued)

Agent risks

The College welcomes the contributions which reputable agents could make in supporting the recruitment of international students on a global scale. It is important that opportunities to collaborate with agents are utilised. A process is in place to assure the quality and integrity of agency operations which support prospective international students choosing the College. An Agent Business profile and the Agent Reference request form are completed for each prospective agent, and these are approved by the International Compliance team prior to entering into an agreement.

Opportunities

From review of the International activities updates, which have been presented by the Business Partnerships team to the Development Committee meetings, we confirmed that opportunities are a standing agenda item and are therefore included within each report. The Development Committee receives information on the efforts taken by the College to secure new international activities within the existing partnerships and to expand the College's global reach.



Objective 4 - there is effective pricing in the market place, with full cost recovery as the target and careful consideration being given to activity which does not meet this target

We obtained a template for the costing model used by the College and confirmed that it includes the following elements:

- Training price / cost of sales;
- Accommodation rates calculation, where applicable;
- Staff rates;
- Catering rates, including external events and hospitality.

From discussion with management, and review of a sample of five recent international commercial partnership portfolios, we confirmed that commercial cost sheets were completed by Head of Business and International Development (checked by Director of Business Partnerships) for each partnership in line with the College's costing model. The surplus threshold level is 30%. Where the projected margin is less than 30%, a justification is required, and the proposal requires authorisation by the Faculty Dean / Director of Business Partnerships. For example, the project application form for UK-Indonesia Digital Innovation Grants establishes that *"All projects run by the College are underpinned by tenets of value for money, increased transparency and accountability. Our focus is never just on the cost; our overarching aim is to bring about long-term transformational change through maximising resources and ensuring judgements are evidenced-based and aligned to the project objectives"*.

In one sampled case the 20% margin was appropriately justified: *"Reduced profit margin to gain entry into new market. Minimum number of students 20. Potential for larger numbers in future cohorts with higher profit margin"* and appropriately signed off.



Objective 5 - management information, including financial information on each specific activity, is adequate and easily accessible to all relevant staff

From discussion with management we confirmed that Development Committee receives International Projects Updates at each meeting. The College's Executive management team is sufficiently represented within the Development Committee by the Principal and Chief Executive, Vice Principal Corporate Development & Innovation and Director of Partnerships; therefore, the College's senior management receive relevant international business development information.

From review of the reports produced by the Business Partnerships team for consideration to the meetings held on 9 February 2022 and 4 May 2022 we found that international activities reported on are classified under the following headings:

- Joint Diploma programmes
- 1+1 Programmes
- Funded Programmes
- Teacher Training
- Franchise Programmes.

Under each heading a summary and update on each activity is provided. Additionally, reports cover most recent international commercial opportunities and successes / awards. International Projects income from secured / completed projects for the current session is summarised in the Section 7 of each report.

Individual project budgets are tracked at coordination meetings with overseas partners, and the summarised income data is included in reports presented to the Development Committee and in the overall financial reporting submitted to the Finance & Physical Resources Committee and subsequently the Board.



Business Development / International Activities

Objective 5 - management information, including financial information on each specific activity, is adequate and easily accessible to all relevant staff (continued)

International Projects income as at May 2022

S.No	Project Name	Income To Date	Projected Total Income (21/22)	Project Status
1	Skills for Prosperity (ILO)	£74,630.00	£100,470.00	Completed
2	British Council ELT	£37,500.00	£50,000.00	Secured
3	West Java Government	£5,000.00	£5,000.00	Completed
4	ZJTIE China	£92,114.17	£92,114.17	Completed
5	Ly Tu Truong Vietnam	£5,000.00	£15,000.00	Secured
6	RHA Academy	£7,000.00	£5,000.00	Completed
7	Peacehaven Academy	£1,882.46	£1,882.46	Completed
8	RAF Oman	0.00	£34,000.00	Secured
9	Credible College	£715.00	£1,430.00	Secured
10	XDS India	0.00	£8,800.00	Secured
	Total	£223,841.63	£313,696.63	

We are satisfied that adequately detailed management information is produced on a regular basis to the Development Committee ahead of each meeting to provide sufficient time to consider reports and updates. Meeting minutes are published on the College's website. Non-disclosable (commercially sensitive) information, such as International Projects updates, are made available to relevant Committee members, managers and staff.



Objective 6 - there is regular review of activities by the Board of Management and its committees

From review of the Development Committee meeting agenda and minutes we confirmed that Development Committee is updated on the International Projects and performance at each meeting (held at least 3 times a year) and relevant discussion is evidenced (also tested within Objective 5).

We obtained and reviewed the meeting minutes and agenda for the College's Board meetings and confirmed that minutes and reports from Development Committee are shared with the Board at its meetings as a standing agenda item. We are therefore satisfied that commercial / international activities are appropriately scrutinised at Board level.



Business Development / International Activities

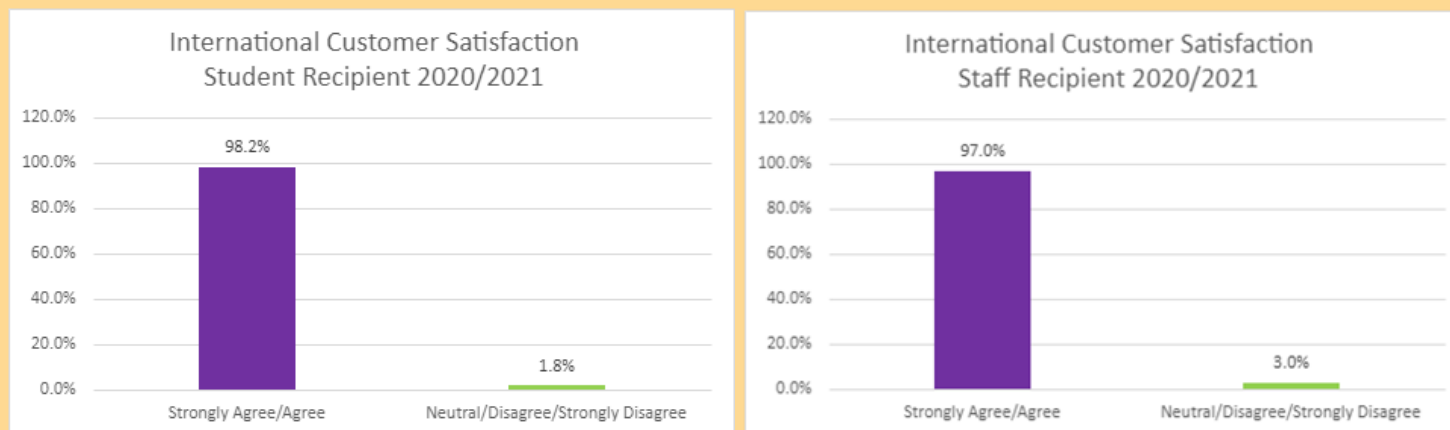
Objective 7 - feedback is sought from customers and acted upon

From discussion with management we confirmed that generally there are two ways to obtain customer (partners and students) feedback:

- Complaints handling process and
- Customer satisfaction surveys.

We confirmed that the Complaints procedure is available on the College's public website.

From discussion with management, and review of documented surveys, we confirmed that feedback is obtained from international students and staff for each academic session.



Course surveys are undertaken at the end of courses, and results are collated and analysed by the International team and reported within the updates on international activities and performance provided to the Development Committee. Where necessary, discussions are initiated at a relevant Faculty level.

We accessed student and staff surveys for three international courses and events and confirmed that feedback had been obtained and analysed.



Objective 8 - appropriate systems and procedures are in place to manage intellectual property risks covering areas such as: ownership; identification; application approval; and maintenance

Intellectual property risks

Intellectual property risks are considered as part of individual projects' risk register: "*Partnership agreement covers who owns what and any right to future use and exploitation plans. An IP register will be maintained to identify partner's IP contributions and any 3rd party content used, with any constraints*".

Intellectual property rights

From our review of the international partnerships' Memoranda of Agreement (MOA) we confirmed that Intellectual Property Rights clause is included in the relevant section of each Memorandum as a standard item.

"This Agreement does not transfer any interest in Intellectual Property Rights in respect of existing material (Background IPR) which has been developed by the parties prior to the Project Period. All Intellectual Property Rights developed or created by a party pursuant to a Project shall be owned by that party (Created IPR).

Each party grants to the other party a non-exclusive, personal, royalty-free licence during the applicable Project Period to use its Created IPR in relation to the Project to the extent necessary for the other party to carry out its obligations in relation to that Project subject to the following conditions:

Neither party shall be entitled to make changes to the other party's Created IPR or Background IPR;

Use the other party's Created IPR or Background IPR in a way which may prejudice its distinctiveness, validity of the goodwill of the other party.

At the end of the applicable Project Period, a party licensed to use Created IPR shall cease to use that Created IPR and shall return any physical embodiment of the Created IPR (including any copies) in its possession or control to the other party.

Each party shall immediately give written notice to the other party of any actual, threatened or suspected infringement of any party's Intellectual Property Rights (including Created IPR) used in connection with a Project of which it becomes aware".

We are therefore satisfied that determination of the intellectual property ownership, within the relevant partnership agreements / contracts, provides sufficient mitigation to manage risks around intellectual property rights.



Objective 9 - adequate arrangements have been put in place to prevent and respond to external claims against the College for breach of contract

From discussion with management and review of the insurance certificates we confirmed that the College has in place the following insurance policies covering the period from 1 August 2022 to 31 July 2023:

- Employers' Liability Insurance with the minimum amount of cover no less than £5 million.
- Public and Product Liability Insurance with limit of indemnity £20 million any one event and in the aggregate in respect of Products Liability and unlimited in the aggregate of Public Liability.
- Professional Indemnity with limit of indemnity £5 million any one claim and in the aggregate except for Pollution where cover is limited to £1 million in the aggregate.

From review of Memoranda of Agreement we confirmed that Indemnity and Liability is a standard clause for partnership collaboration agreements

10. Indemnity and Liability

In addition to any other remedy available to the College, the Collaboration Partner (except in respect of death or personal injury arising from the negligence of the College or in respect of fraudulent misrepresentation on the part of the College) irrevocably and unconditionally agrees to indemnify the College in full and on demand and shall keep the College so indemnified from and against all claims, demands, actions, and proceedings made or brought against the College and all damages, losses (including all consequential and indirect losses), costs and expenses (including legal and other professional advisers' fees) whether or not foreseeable at the date of entering into this Agreement incurred or suffered by the College directly or indirectly as a result in whole or in part from breach of this Agreement by and/or the negligence of the Collaboration Partner, its employees, agents or sub-contractors.

The College shall not be liable to the Collaboration Partner in contract, delict, breach of statutory duty or otherwise for loss of profit, use, anticipated savings, goodwill, reputation or opportunity, other economic loss or any other consequential or indirect loss or damage, costs or expenses incurred or suffered by the Collaboration Partner as a result of any breach by the College of the terms of this Agreement and/or any negligence by the College.

Subject to clause 0, except in the case of death or personal injury caused by negligence or fraudulent misrepresentation or in other circumstances where liability may not be so limited under any applicable law, the total aggregate liability of the College to the Collaboration Partner whether arising in contract, tort, negligence, breach of statutory duty or otherwise for any loss or damage, costs or expenses arising under or in connection with this Agreement shall not exceed the sum of £(POUNDS STERLING).

Therefore, we are comfortable that adequate arrangements are in place to protect the College from the impact of an external claim for breach of contractual agreements.



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