

Board of Management Audit & Assurance Committee

Date of Meeting	Monday 20 March 2023
Paper No.	AAC3-E
Agenda Item	5.3
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	13 March 2023
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 and Assurance Committee – 20 March 2023

Issued: 13 March 2023



Internal Audit Progress Report

March 2023

Progress in delivering the annual plan for 2022/23 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit and Assurance Committee	Comments
Annual Plan 2022/23	November 2022	Draft 17/11/22 Final	2023/01	N/A	23/11/22	
Student Funding	September 2023					Timing still to be confirmed with College management.
Staff / Organisational Development	September 2023					Timing still to be confirmed with College management.
Infrastructure Contract Management	May 2023					Planning meeting held. Fieldwork agreed for w/c 20 March 2023.
Planned Maintenance	May 2023					Planning meeting held. Fieldwork agreed for w/c 20 March 2023.
Budgetary Control (incl. Scenario Planning)	September 2023					Fieldwork agreed for w/c 19 June 2023.
Procurement & Creditors / Purchasing	May 2023					Fieldwork agreed for w/c 27 March 2023.
Cash & Bank / Treasury Management	September 2023					Fieldwork agreed for w/c 15 May 2023.



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit and Assurance Committee	Comments
Fraud Prevention, Detection and Response	May 2023					Fieldwork will be conducted in late March 2023.
Environmental Sustainability	May 2023					Planning meeting held. Fieldwork agreed for w/c 13 March 2023.
College Subsidiary Company	September 2023					Timing still to be confirmed with College management.
Follow-Up Reviews	September 2023					Fieldwork proposed for w/c 10 July 2023.
Credits	November 2023					Fieldwork proposed for w/c 11 September 2023.

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.



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