

Board of Management Audit & Assurance Committee

Date of Meeting	Tuesday 12 September 2023
Paper No.	AAC1-L
Agenda Item	5.5
Subject of Paper	Internal Audit Progress Report
FOISA Status	Disclosable
Primary Contact	David Archibald, Henderson Loggie
Date of production	4 September 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 – 12 September 2023

Issued: 4 September 2023



Internal Audit Progress Report September 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					Fieldwork deferred at the request of management. Now due to commence on 9 October 2023.
Staff / Organisational Development	September 2023	Draft 03/08/23 Final 23/08/23	2023/08	Good	12/09/23	
Building Contract Management	May 2023	Draft 18/04/23 Final 28/04/23	2023/02	Good	23/05/23	
Planned Maintenance	May 2023	Draft 18/04/23 Final 28/04/23	2023/03	Good	23/05/23	
Budgetary Control (incl. Scenario Planning)	September 2023	Draft 04/08/23 Final 24/08/23	2023/06	Good	12/09/23	
Procurement & Creditors / Purchasing	May 2023	Draft 04/08/23 Final 11/08/23	2023/09	Satisfactory	12/09/23	
Cash & Bank / Treasury Management	September 2023	Draft 25/08/23 Final 29/08/23	2023/05	Satisfactory	12/09/23	



Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit and Assurance Committee	Comments
Fraud Prevention, Detection and Response	September 2023					Audit fieldwork completed, will now be reported in November 2023.
Environmental Sustainability	May 2023	Draft 08/05/23 Final 15/05/23	2023/04	Good	23/05/23	
College Subsidiary Company	September 2023					Review removed from the 2022/23 programme at the request of management.
Follow-Up Reviews	September 2023	Draft 30/08/23 Final 04/09/23	2023/07	N/A see comments	12/09/23	12 Fully Implemented 14 Partially Implemented 2 Little or No Progress Made 28 in total.
Credits Audit	November 2023					Fieldwork agreed for w/c 25 September 2023.
Student Support Funds Audit	November 2023 (addition to plan)					Fieldwork agreed for w/c 4 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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