

Board of Management Audit & Assurance Committee

Date of Meeting	Tuesday 5 December 2023
Paper No.	AAC2-I
Agenda Item	5.5
Subject of Paper	Internal Audit Annual Report 2022-23
FOISA Status	Disclosable
Primary Contact	Henderson Loggie
Date of production	28 November 2023
Action	For Discussion and Decision

Recommendations

The Committee is asked to consider the report.

1. Purpose of report

The purpose of this report is to provide the Committee with a summary of all the internal audit work carried out on behalf of the College during 2022-23.

2. Context and Discussion

Henderson Loggie have reviewed the control policies and procedures employed by City of Glasgow College to manage risks in business areas identified by management set out in the 2022-23 Annual Internal Audit Plan approved by the Audit and Assurance Committee. This report is made solely in relation to those business areas and risks reviewed in the year and does not relate to any of the other operations of the organisation.

The Committee has reviewed each of the audit reports noted within the annual report. However, the Committee should give particular attention to the Auditors Opinion which states:

'In our opinion, the College has adequate and effective arrangements for risk management, control, and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2022/23 and since our original appointment in 2016/17'.

3. Impact and implications

Refer to internal audit report.

City of Glasgow College

Annual Report to the Board and the Principal on the Provision of Internal Audit Services for 2022/23

Internal Audit report No: 2023/14

Draft issued: 28 November 2023

Final issued: 28 November 2023



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Annual Report and Opinion

Introduction

- 1.1 We have been re-appointed as Internal Auditors of City of Glasgow College ('the College') for the period from 1 August 2021 to 31 July 2024, with an option available to the College to extend for a further two years. This report summarises the internal audit work performed during 2022/23.
- 1.2 An Audit Needs Assessment (ANA), based on the areas of risk that the College is exposed to, was prepared as part of our internal audit programme for 2021/22 (internal audit report 2022/01, issued February 2022). The ANA was prepared following discussion with the College Senior Management Team and from a review of various College documents including previous internal and external audit reports. The ANA was based on the College's risk register supplemented by our own assessment of the risks faced by the College. Following on from the ANA a Strategic Plan was formulated, covering the normal three-year internal audit cycle, and this was approved by the Audit and Assurance Committee, together with the ANA, at its meeting on 2 March 2022.
- 1.3 The annual operating plan for 2022/23 showed two changes to the allocation set out in the original Strategic Plan. A review of Fraud prevention, detection and response was deferred from 2021/22 into the 2022/23 programme of work; and a review of the College subsidiary company originally planned for 2023/24 was brought forward to 2022/23 in place of Cleaning Management which was deferred to 2023/24.
- 1.4 The reports submitted during 2022/23 are listed in Section 2 of this report and a summary of results and conclusions from each finalised assignment is given at Section 3. The work delivered for the year was in line with the approved Annual Plan 2022/23, with the exception that management requested that the planned College subsidiary company review be postponed as it was considered to be too early for the audit. Also, 8 days were added at the request of College management to incorporate the year-end Student Support Fund audits required by the Scottish Funding Council (SFC) and the Student Awards Agency for Scotland (SAAS) into the internal audit plan. These audits had historically been undertaken by the College's external auditors.
- 1.5 An analysis of time spent against budget is shown at Section 4.

Public Sector Internal Audit Standards (PSIAS) Reporting Requirements

- 1.6 The College has responsibility for maintaining an effective internal audit activity. You have engaged us to provide an independent, risk-based assurance and consultancy internal audit service. To help you assess that you are maintaining an effective internal audit activity we:
 - Confirm our independence;
 - Provide information about the year's activity and the work planned for next year in this report; and
 - Provide quality assurance through self-assessment and independent external review of our methodology and operating practices.



Public Sector Internal Audit Standards (PSIAS) Reporting Requirements (continued)

- 1.7 Self-assessment is undertaken through:
- Our continuous improvement approach to our service. We will discuss any new developments with management throughout the year;
 - Ensuring compliance with best professional practice, in particular the PSIAS;
 - Annual confirmation from all staff that they comply with required ethical standards and remain independent of clients;
 - Internal review of each assignment to confirm application of our methodology which is summarised in our internal audit manual; and
 - Annual completion of a checklist to confirm our PSIAS compliance.
- 1.8 External assessment is built into our firm-wide quality assurance procedures. Henderson Loggie LLP is a member of Prime Global, a global association of independent accountancy firms. Continued membership of Prime Global is dependent on maintaining a high level of quality and adhering to accounting and auditing standards in the provision of our services. Annual quality reviews are conducted to confirm our continuing achievement of this quality. The independent review conducted in March 2019, when we were part of the MHA network, included our internal audit service. Overall, the review confirmed that the firm's policies and procedures relating to internal audit were compliant with the PSIAS in all material respects.
- 1.9 In the intervening years between formal external assessment against PSIAS we conduct our own self-assessment annually. The result of our latest self-assessment, conducted in May 2023, confirms that our service is independent of College and continues to comply with the PSIAS.

Significant Issues

- 1.10 There were no significant issues identifying major internal control weaknesses arising from our internal audit work for the year. In general, procedures were operating well in the areas selected, but a few areas for further strengthening were identified and action plans have been agreed to address these issues.

Opinion

- 1.11 In our opinion, the College has adequate and effective arrangements for risk management, control, and governance. Proper arrangements are in place to promote and secure Value for Money. This opinion has been arrived at taking into consideration the work we have undertaken during 2022/23 and since our original appointment in 2016/17.



Reports Submitted

Number	Title	Overall Grade	Recommendations	Priority 1	Priority 2	Priority 3
2023/01	Annual Plan 2022/23	N/A	N/A	N/A	N/A	N/A
2023/02	Building Contract Management	Good	2	-	-	2
2023/03	Planned Maintenance	Good	2	-	-	2
2023/04	Environmental Sustainability	Good	1	-	-	1
2023/05	Cash & Bank / Treasury Management	Satisfactory	1	-	-	1
2023/06	Budgetary Control (incl. Scenario Planning)	Good	-	-	-	-
2023/07	Follow Up Reviews 2022/23	N/A	16 of the 28 recommendations followed up require further action	-	2	14
2023/08	Staff / Organisational Development	Good	1	-	-	1
2023/09	Procurement and Creditors / Purchasing	Satisfactory	2	-	1	1
2023/10	2022/23 Student Activity Data	Audit opinion unqualified	2	-	1	1
2023/11	2022/23 Student Support funds	Audit opinion unqualified but observations made	5	-	2	3
2023/12	Student Funding Business Process Review	N/A	-	-	-	-
2023/13	Fraud Prevention, Detection and Response	Good	1	-	-	1



Annual Internal Audit Report 2022/23

Overall 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.

Recommendation grades are defined as follows:

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.



Summary of Results and Conclusions

2023/01 – Internal Audit Annual Plan 2022/23

Final Issued – November 2022

The purpose of this document was to present for consideration by the Audit and Assurance Committee the annual operating plan for the year ended 31 July 2023. The plan was based on the proposed allocation of audit days for 2022/23 set out in the Audit Needs Assessment and Strategic Plan 2021 to 2024 (Report 2022/01, issued 25 February 2022), which was presented to the Audit and Assurance Committee for consideration and approval at its meeting on 2 March 2022 (although refer paragraph 1.3 above).

The outline scope and objectives for each audit assignment to be undertaken during 2022/23, together with the proposed audit approach were arrived at following discussion with members of the College Executive Team. The outline scopes were finalised after discussion with responsible managers in each audit area.



Annual Internal Audit Report 2022/23

2023/02 – Building Contract Management

This audit reviewed the arrangements in place to monitor the performance of GLQ against the terms of the contract, excluding planned maintenance which was reviewed separately in accordance with the Audit Plan for 2022/23 (internal audit report 2023/03, issued April 2023).

The overall objective of the audit was to determine whether appropriate controls have been put in place to ensure that the College receives value for money from the unitary charge payments made to GLQ.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College Helpdesk system continues to provide a robust basis for reporting, classifying and allocating reactive repairs to College staff or FES FM in a timely manner. The process has been documented in a detailed Reactive Maintenance Procedure;
- A range of staff have access to the Helpdesk to enable jobs to be assigned by managers with the relevant knowledge of the correct person to allocate jobs to;
- We confirmed that all of the 30 reactive repair jobs selected for sample testing had been completed by FES FM on a timely basis and were within the contract response and rectification times. It was in fact noted that all jobs had been closed off on the same day they were transferred to FES FM, although the rectification period for 'routine' jobs allowed up to two working days, indicating a highly satisfactory level of performance against contract timescales throughout the period of the 2022/23 academic year which we tested. This is reflected in the significant fall in deductions made through the Payment Mechanism (PayMech) process in the past two years;
- There is a detailed Payment Mechanism Review Procedure setting out a range of checks that are performed by Estates staff on a monthly basis on receipt of the PayMech spreadsheets from GLQ / FES FM. Audit checks normally cover approximately 30-40% of jobs per month;
- We selected a sample of eight GLQ malicious damage claims for audit testing and found that there was sufficient evidence of malicious damage, which was confirmed as accepted by the College;

Final Issued – April 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. Reported repairs are registered, classified and allocated to relevant contractors in a timely manner.	Good
2. Reported repairs are controlled, monitored and completed on a timely basis.	Good
3. 'Customer' feedback is sought where appropriate on the quality of the repair work.	Good
4. Trend analysis and reporting is carried out on the performance of the Help Desk.	Good
Overall Level of Assurance	Good



2023/02 – Building Contract Management (Continued)

Strengths (continued)

- We selected a sample of six low value changes (LVCs) for audit testing and found that: a Record of Low Value Change Notice had been completed in each case; costing and timing had been provided by GLQ and approved by the College; works were confirmed as completed by GLQ and accepted by the College; and GLQ had subsequently invoiced for the agreed amount. There had been no high and medium value change requests made by the College in the 2022/23 academic year to the date of our testing;
- There is a process for following up all repairs undertaken by FES FM to ensure these have been adequately completed. As part of the process to close jobs on the College Enquirer system, a report is run and Estates staff physically check or verify via email or telephone call a sample of these. In addition, as the staff who requested the repair get an automatic notification email when the job is completed, then they would respond to the email if the fault is not satisfactorily fixed and these jobs would be checked, and FES FM requested to re-attend if necessary;
- Monthly Service Reports and an Annual Performance Report continue to be received from FES FM for College management review. These contain a large amount of performance information; and
- A Facilities Management Report is prepared for the College's Finance & Physical Resources Committee, providing a progress update on the College estate and facilities management, including on the operation of the Helpdesk.

Opportunities for Improvement

- Estates staff periodically run a report of jobs in progress to see when they have been closed on the FES FM Maximo system. Details of closed jobs are then input into the College Enquirer system. When marking a job as closed on Enquirer, the current date and time is set as the default. Estates staff normally amend the date to the actual date that the job was noted as completed on Maximo, but from our testing we noted four instances where the date of input had been left as the default date. We have recommended that the actual date of completion of jobs should always be entered on Enquirer. In all cases the time of input was left rather than amending to the time that the job was noted as completed on Maximo. Discussion at the audit closure meeting indicated that there is no need to record the time completed in Enquirer and that this field could be removed; and



2023/02 – Building Contract Management (Continued)

Opportunities for Improvement (continued)

- The Record of Low Value Change Notice includes a section for confirmation of acceptance of the proposal from GLQ. From our sample testing we noted that this was completed in all cases however it was not signed and dated by the person providing the College confirmation and we have recommended that this is done. In all but one instance, for a minor change costing £665.44, we were provided with email evidence of who authorised acceptance of the proposal. For the instance where there was a change without email approval, management advised that the proposal was verbally accepted by the Head of Estates.



Annual Internal Audit Report 2022/23

2022/03 – Planned Maintenance

This audit reviewed the arrangements in place to monitor the performance of GLQ against the terms of the contract in relation to PPM.

The table opposite notes the objective for this review and records the results.

Strengths

- The responsibilities of GLQ regarding PPM are clearly set out in the Project Agreement, including through Performance Standards and in a schedule of assets requiring PPM and the frequency for their maintenance;
- Five-Year and Annual Schedules of Programmed Maintenance are in place, which set out what is required to be maintained and graphically show which week(s) in the year PPM is to be undertaken on these assets. As part of our audit testing, we selected a sample of 15 PPM jobs from the Annual PPM Planner and confirmed that the work had been carried out in line with the Planner;
- FES FM has a series of PPM Instruction Sets, which we understand to be derived from the SFG20 maintenance standards and detail the work to be carried out for most types of assets on the PPM Planner or cross-refer to manufacturer’s instructions;
- The Maximo system is used to record the frequency when assets require PPM to be undertaken, and this is used to produce Job Sheets each month for PPM tasks. The Job Sheets are sent directly to handheld Personal Digital Assistants (PDAs) used by FES FM engineers who are based on the College campus or are printed out in hard copy for external contractors;
- A FES FM Training Matrix is in place showing, for each engineer in the team servicing the College, expiry dates for relevant certificates covering various relevant areas;
- The Estates team strives to select at least 20% of the PPM jobs each month (from a list appended to the Monthly Service Report) for checking against paperwork in the Maximo system. In the sample, priority is given to the higher risk PPM activities; and
- Once the review is complete, the random sampling spreadsheet is then emailed to FES FM and GLQ to address any comments. If required, a meeting between the College Estates team and FES FM is held to clarify any queries or discuss any concerns. A representative from GLQ is also invited to attend. FES FM then returns the spreadsheet addressing comments.

Final Issued – April 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. Appropriate controls have been put in place to ensure that GLQ is carrying out the agreed planned maintenance programme.	Good
Overall Level of Assurance	Good



2022/03 – Planned Maintenance (Continued)

Weaknesses

In internal audit report 2017/09 – Planned Maintenance we identified a number of weaknesses relating to operational areas where GLQ / FES FM was responsible for processes and controls. From our current audit testing and discussion with the Building Contract Compliance Manager and Head of Estates we identified that some of these issues had not been addressed and for the following it was agreed that there would be benefit in actioning:

- The Building Engineering Services Association (BESA) SFG20 maintenance standards are applied by FES FM however reference is not made on the PPM Planners to the specific SFG20 maintenance standard, or other applicable standard, for each asset; and
- It was not clear from the PPM Planners which tasks related to statutory maintenance, although our sample testing did provide evidence that PPM was being undertaken on assets requiring statutory maintenance.



Annual Internal Audit Report 2022/23

2023/04 – Environmental Sustainability

This audit reviewed the College's current position with regard to its strategic plans and operational arrangements to ensure compliance with the Climate Change (Scotland) Act 2009.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College has signed up to the Scottish Colleges' '*Statement of Commitment on Climate Emergency*', which includes a climate change roadmap for Further Education (FE) colleges;
- The College is also a signatory of the Race to Zero Commitment for Colleges and Universities;
- The Sustainability Strategy, which is supported by the College's Sustainability Strategy Action Plan, Operational Plan, FE Roadmap Action Plan, and the United Nations (UN) Sustainability Development Goals (SDGs) Action Plan, provides a detailed roadmap of intended direction and strategic objectives in relation to environmental sustainability, which includes the provision, operation and development of resources and services;
- The College is required to submit Climate Change Action Plans, and report on carbon emissions to the Scottish Government annually. The College is fully compliant with the reporting requirements specified in the Climate Change (Scotland) Act 2009;
- The College has clearly articulated its sustainability ambitions and objectives in the overarching Strategic Plan, which is supported by the Sustainability Strategy;
- The College has implemented a range of sustainable practices relating to waste management, travel and energy reduction;
- We noted evidence of embedding sustainability within courses and teaching practices, and noted that further work is being planned in this area, which is aligned with the UN SDGs;
- Current levels of carbon emissions at the College have fallen by 17% since the original baseline year of 2015/16, including a 59% reduction in scope 2 emissions. Grid electricity usage has fallen by 13% since 2015/16, and gas usage has fallen by 28% since 2015/16; and

Final Issued – May 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The College has established the carbon baseline position and has set out and communicated the climate change aspirations for the College.	Good
2. Roles and responsibilities around climate change action and environmental sustainability have been clearly articulated.	Good
3. There are appropriate targets, actions and milestones in place to demonstrate the steps the College is taking to contribute to climate change mitigation and to climate change adaptation, and to act sustainably.	Good
4. There are appropriate arrangements in place to update the Board on the progress being made to deliver on actions around climate change and sustainability.	Satisfactory
Overall Level of Assurance	Good



2023/04 – Environmental Sustainability (Continued)

Strengths (continued)

- The College is committed to achieving net zero carbon emissions by 2045 in line with current legislation. Appropriate structures have been established, such as the Joint Utilities Working Group (JUWG) and Environmental Sustainability Working Group (ESWG), to lead and coordinate the College's approach to tackling climate change.

Opportunities for Improvement

- The College is committed to achieving net zero carbon emissions by 2045 in line with current legislation. Appropriate structures have been established, such as the Joint Utilities Working Group (JUWG) and Environmental Sustainability Working Group (ESWG), to lead and coordinate the College's approach to tackling climate change.



Annual Internal Audit Report 2022/23

2023/05 – Cash & Bank / Treasury Management

This audit reviewed the College's internal controls with regards to the recording of cash, cheque, credit / debit card, direct transfer and direct debit payments received from students, commercial customers and staff onto the finance system.

The table opposite notes each separate objective for this review and records the results.

Strengths

- A Financial Regulations document is in place to define the College's financial procedures, and this is made available to all staff;
- A formal Income Collection Procedure document is in place to define the types of income which the College generates, and how these should be recorded;
- A process document is in place to detail the till processes at the College's income generating outlets;
- A Treasury Management Policy is in place to define the College's wider treasury management processes;
- Income sources have been clearly identified, documented, and their recording is understood by the Finance Team;
- An Income Officer is in place to oversee the day-to-day recording of income and to ensure ongoing accountability for its accuracy;
- Daily till sessions are set up to record the daily income from all the outlets within the College;
- Controls are in place around the storage of cash income;
- Controls are in place around the accurate recording of deposits;
- From a sample of bank deposits, all income was recorded accurately from the point of receipt through to deposit into the College's bank account;
- Reconciliation processes are in place for all of the College's live bank accounts;
- Documentation is retained as evidence of the system recording of reconciliations against the bank statements;
- Sample testing of monthly bank reconciliations noted that reconciling items had been adequately investigated, resolved, and documented for all items sampled;
- The financials of the College are reported to the Finance & Physical Resources Committee on a quarterly basis with cash flows and income / expenditure data provided for review; and

Final Issued – August 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. Monies collected by the College from all sources are fully, accurately and timeously recorded.	Good
2. All monies received are banked intact and in a timely manner.	Good
3. Regular reconciliations are carried out between actual receipts and amounts recorded in the College's finance system.	Satisfactory
4. The College's treasury management arrangements are in line with good practice.	Good
Overall Level of Assurance	Satisfactory



Annual Internal Audit Report 2022/23

2023/05 – Cash & Bank / Treasury Management (Continued)

Strengths (continued)

- Senior management reporting is undertaken through the Executive Finance Director at the regular Executive Leadership Team meetings.

Opportunities for Improvement

- From the sample of bank reconciliations inspected, there was no evidence of independent review for five of the nine reconciliations reviewed.



Annual Internal Audit Report 2022/23

2023/06 – Budgetary Control Including Scenario Planning

This audit examined the College's budgetary control practices and protocols. It specifically considered budget monitoring procedures in place centrally and within a sample of Curriculum Areas and Support Teams, as well as cash flow reporting to senior management, the Board and to the SFC.

The table opposite notes each separate objective for this review and records the results.

Strengths

- Financial Regulations are in place which outline budget setting and budget monitoring requirements and responsibilities;
- The annual budget is prepared and approved in line with the Financial Regulations;
- The College has identified budget performance improvements in its annual expenditure, which includes reduction in staff costs through organisational restructuring and voluntary severance, and other operational efficiencies. Further contingencies have been identified in case the financial situation deteriorates during the 2023/24 academic year;
- There were quarterly budget reforecasts performed during 2022/23, in response to continued inflationary cost pressures, changes to student numbers, and Credits, SFC funding announcements, and the level of non-SFC income generated;
- Budget reports are provided to budget managers quarterly, to allow them to monitor progress, with quarterly consolidated reports also provided to management. Budget managers also have access to real time information via the Finance system;
- Progress against the budgets is reported and discussed at Executive Team meetings, and at the FPRC and the BoM. Throughout 2022/23 the financial governance arrangements were maintained with reporting to the FPRC and the BoM being transparent around the financial issues identified by management and the impact and implications for College budgets and cashflow;
- Support is provided for budget holders by Finance staff, with regular meetings held with budget holders to discuss financial performance;

Final Issued – August 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. the College has developed a long-term financial strategy, which includes long-term financial forecasts.	Good
2. Scenario budget planning is utilised, based on differing business and financial assumptions.	Good
3. Budgets are controlled in accordance with the Financial Regulations and Procedures.	Good
4. Budget setting is linked to corporate and operational planning processes and budgets are revisited when plans change or funding targets are not achieved	Good
5. Information is available to management in Faculties and Support Services which is up-to-date and in a format that can be easily understood.	Good
6. budget holders have the necessary skills to allow them to effectively manage their budgets.	Good
7. Budget variations are reported and acted upon	Good
8. There is accurate cash flow reporting.	Good
9. Senior management and the Board regularly review the College's overall financial position.	Good
Overall Level of Assurance	Good



2023/06 – Budgetary Control Including Scenario Planning (Continued)

Strengths (continued)

- Our review confirmed that the monthly cash flow reports submitted to the SFC are accurate and are submitted on a timely basis; and
- Budget managers advised that they had the necessary skills required to effectively manage their assigned budgets.

Opportunities for Improvement

- No significant weaknesses in the College's budget setting, forecasting, or monitoring processes were identified during our review.
- The College, in line with the wider HE/FE sector, faces substantial financial challenges due to continued and persistent inflationary costs pressures, flat cash funding from the SFC, and uncertainty regarding the outcome of future staff pay settlements (particularly if final settlements are above the increases which have been factored into the approved College budget for 2023/24). Whilst the College has undertaken scenario planning and sensitivity analysis to identify potential impacts on budgets, and actions have already been approved to improve future budget outcomes (including organisational restructuring, voluntary severance, and operational efficiency measures) the College must continue to maintain vigilance, through a dynamic review process over the financial position, as it has demonstrated over the last 12 months.



We carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2021/22 and reports from earlier years that had either not already been subject to follow-up or where previous follow-up identified recommendations outstanding. These were:

- Internal Audit Report (2022/04) – Corporate Planning
- Internal Audit Report (2022/05) – Health & Safety
- Internal Audit Report (2022/07) – Credits
- Internal Audit Report (2022/08) – Data Protection
- Internal Audit Report (2022/09) – Internal Communications
- Internal Audit Report (2022/11) – Follow up reviews 2021/22

The objective of our follow-up review was to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, that plans are in place to progress them.

The College has made some progress in implementing the recommendations followed-up as part of this review with 12 (43%) of the 28 recommendations followed-up being categorised as 'fully implemented'. 14 recommendations (50%) were assessed as 'partially implemented' and two (7%) as showing 'little or no progress made'.



Annual Internal Audit Report 2022/23

Report No 2023/07 – Follow Up Reviews (Continued)

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2022/04 – Corporate Planning	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	3	3	-	-	-	-
Total		3	3	-	-	-	-
2022/05 – Health and Safety	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	6	4	2	-	-	-
Total		6	4	2	-	-	-
2022/07 – 2021/2022 Student Activity Data	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	-	-	1	-	-
Total		1	-	-	1	-	-
2022/08 – Data Protection	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	1	1	-	-
Total		2	-	1	1	-	-
2022/09 – Internal Communications	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	2	-	2	-	-	-
Total		2	-	2	-	-	-
2022/11 – Follow Up Reviews 2021/22	1	-	-	-	-	-	-
	2	2	-	2	-	-	-
	3	12	5	7	-	-	-
Total		14	5	9	-	-	-
Overall Total		28	12	14	2	-	-

2023/08 – Staff / Organisational Development

This audit considered whether the College was making best use of its staff and included a review of workforce planning; training; the personal development plan system; and succession planning. The work was informed by the People and Culture Strategy 2021-2030, which underpins the overarching College Strategic Plan 2021-2030.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The College’s People and Culture Strategy (2021-2030) aligns closely with the strategic vision of the College and provides a robust range of aims and objectives committed to attracting and retaining talent;
- The College has invested in a new Learning Experience Platform, ‘MyDevelopment’, for all staff learning and development activity, which will provide enhanced user experience as well as data and functionality that will increase opportunities and efficiencies for workforce planning, training, succession planning and personal development reviews;
- A new personal development review process has been developed and will be rolled out over academic year 2023/24. This will allow development needs and objectives to be formally identified for all staff;
- Clear linkages between individual staff objectives, operational plan objectives and the College’s strategic objectives is embedded within the new personal development review process and in time this will also allow opportunities for senior management to effectively communicate strategic objectives and priorities to staff;
- A robust ‘integration’ process is in place for all new staff joining the College, which is tailored to their specific role;
- The College provides a wide range of learning and development opportunities for both academic and non-academic staff;
- Staff have access to a suite of online training material, which provides them with flexible opportunities for learning and development;

Final Issued – August 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The College has a systematic approach for ensuring that its staff resources match need in order to deliver planned commitments. Where gaps are identified, timely action is taken to close these	Good
2. The College’s approach to training, including induction training, is clearly informed by an assessment of where there are skills / knowledge / performance gaps	Good
3. The College has a systematic approach to evaluating its training to ensure that it is achieving the desired impact	Good
4. There is a systematic approach for translating business objectives into actions / tasks for members of staff	Good
5. A systematic approach is used for communicating objectives and performance expectations to staff	Good
6. A systematic process is used for providing feedback to staff on performance and agreeing action to improve performance	Good
7. There is a systematic approach for ensuring that the College makes full use of the skills and knowledge of its staff	Good
8. Appropriate succession planning strategies, action plans and monitoring arrangements are in place within the College	Good
Overall Level of Assurance	Good



2023/08 – Staff / Organisational Development (Continued)

Strengths (continued)

- The skills matrix, which is being developed within MyDevelopment, will enhance existing workforce planning arrangements, and will allow training and skills gaps to be identified across the College; and
- There is a focus on upskilling staff, with various opportunities available such as the 'Enhanced Qualifications' and 'Core Skills for Managers' initiatives.

Opportunities for Improvement

- The College could further enhance existing succession planning activity by considering the introduction of a future leader program aimed specifically at potential successors for key leadership roles. This would help to train, develop, and support current members of staff to prepare them for applying for a leadership role in the future.



Annual Internal Audit Report 2022/23

2023/09 – Procurement and Creditors / Purchasing

This audit reviewed the College’s systems of internal control in place for the ordering of goods and services and the payment of invoices. We also considered whether the procurement strategy followed, and the procedures in place, supported best value purchasing across the College in relation to non-pay spend.

The table opposite notes the objectives for this review and records the results.

Strengths

- The College’s Procurement Strategy (2022-2026) and Annual Procurement Report (2021/22) were found to be in line with regulations and published on the College website;
- The Procurement Policy and procedures were found to be comprehensive and up to date. These are readily available on the public facing website, as well as the College intranet, and support is available from the College’s dedicated Procurement team where required;
- Areas of high spend are closely monitored through quarterly and annual spend analysis covering a four-year period. Any areas of non-compliance are identified and reported to the Finance & Physical Resources Committee (FPRC) and an action plan is produced to address any areas where improvement in procurement practice is identified. The College’s non-compliant regulated spend was low in Q3 of 2022/23, at 0.5%, as reported to the FPRC by the Head of Procurement;
- The College makes good use of opportunities for pooling of expenditure, collaborative procurements, and frameworks, where available;
- College procedures ensure that three people are involved in the requisition, approval of PO, and approval of invoice for all purchases by requiring separate Budget Managers to approve POs and invoices. There is also three way matching of PO, goods received note, and invoice by Finance prior to invoices being paid;

Final Issued – August 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. The College’s Procurement Policy, Strategy and procurement guidance are comprehensive, kept up-to-date and in line with the Procurement Reform (Scotland) Act 2014 (‘the Act’) and The Procurement (Scotland) Regulations 2016 (‘the Regulations’).	Good
2. Procurement procedures ensure that: <ul style="list-style-type: none"> • Areas of high spend across the College are monitored appropriately; • Opportunities for pooling of expenditure are identified in order to achieve best value; and • Collaborative procurements and frameworks available to the College are utilised where appropriate. 	Good
3. Purchase orders are completed for relevant purchases and are approved by members of staff with sufficient delegated authority prior to issue to suppliers, with the risk of unauthorised and excessive expenditure being minimised.	Requires Improvement
4. The College’s procurement guidance on quotes and tenders are being complied with.	Good
5. All liabilities are fully and accurately recorded.	Good
6. All payments are properly authorised, processed, and recorded.	Good



Annual Internal Audit Report 2022/23

2023/09 – Procurement and Creditors / Purchasing (Continued)

Strengths (continued)

- Our audit testing demonstrated that the College’s procurement guidance on quotes and tenders were complied with, and liabilities were fully and accurately recorded in the Finance system with no issues noted;
- All payments are checked and authorised to ensure that they are valid prior to making payment; and
- Adequate checking is in place over changes to supplier standing data.

Opportunities for Improvement

- During our testing, we noted one instance of a high-value purchase not following the established order and invoice approval procedures. Although there was no evidence that this was a deliberate step to circumvent purchasing rules, we also identified that the value of the purchase was split between two POs for the deposit and the remaining balance due – this made the value of the primary PO fall below the £100k threshold at which approval from the FPRC or the Board of Management would have been required. In addition, the Principal was requested to approve the invoice for payment urgently and also approved the PO on PECOS. As a result, the College’s procedure was not followed, as this requires different individuals to approve the PO and invoice;
- During audit testing, we identified five POs that had been raised and approved retrospectively, after orders had been made to suppliers and invoices had been received by the College. There is no system capability to prevent POs being raised and approved retrospectively within the PECOS system. However, we did confirm that the Procurement Team has already identified this as a recurring issue and have put various measures in place to remedy this weakness. Since actions are already underway to address this point we have not raised a separate recommendation in our report on this matter; and
- We noted that to identify changes in supplier bank details, Finance staff currently manually compare system reports at two separate points in time however the system has functionality to run a change report which provides this information automatically and would include any temporary changes that had occurred and which the manual reports may not pick up.

7. There is a systematic approach for ensuring that the College makes full use of the skills and knowledge of its staff	Good
Overall Level of Assurance	Satisfactory



2023/10 – 2022/23 Student Activity Data

Final Issued – November 2023

In accordance with the Credits Audit Guidance, we reviewed and recorded the systems and procedures used by the College in compiling the returns and assessed and tested their adequacy. We carried out further detailed testing, as necessary, to enable us to conclude that the systems and procedures were working satisfactorily as described to us.

Detailed analytical review was carried out, including a comparison with last year's data, obtaining explanations for significant variations by Price Group.

Our testing was designed to cover the key risk areas identified at Annex C to Credits Audit Guidance.

Our report was submitted to the SFC on 11 October 2023. We reported that, in our opinion:

- the student data returns have been compiled in accordance with all relevant guidance;
- adequate procedures are in place to ensure the accurate collection and recording of the data; and
- we can provide reasonable assurance that the FES return is free from material misstatements.

We identified one priority 3 recommendation and one priority 2 recommendation from our audit testing for 2022/23.

The priority 3 recommendation relates to the need for the College to ensure that all student activity relating to higher education articulation programmes is identified in the FES and nil Credits claimed in line with the requirements of the Credits guidance.

The priority 2 recommendation relates to the need for the College to ensure that in-year FES data integrity checks include checking of the student source of funding codes for accuracy.



We carried out an audit on the following fund statements for the 2022/23 academic year: Higher Education Discretionary Fund; Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return; and Education Maintenance Allowance (EMA) Return.

The audit objectives were to ensure that:

- the College complies with the terms, conditions and guidance notes issued by SFC, the Student Awards Agency for Scotland (SAAS) and the Scottish Government;
- payments to students are genuine claims for hardship, bursary or EMA, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ending 31 July 2023 is in agreement with underlying records.

We were able to certify all fund statements for the year and submit these to the appropriate bodies, without reservation.

In our covering letter to the SFC enclosing the audited Further Education Discretionary Fund, Further and Higher Education Childcare Fund and Bursary Return, we noted one observation arising from our audit work. For all 14 Bursary students in our sample testing who had been awarded study costs payable directly to the College, we noted that the amount claimed in the FES was higher than the projected kit cost for the course per College Course Materials records. From more detailed testing of a sample of three courses we noted that an element of this difference related to additional study costs, such as a uniform being purchased for a student over and above the standard kit for the course. However, our testing also identified that a more significant element of the difference related to invoiced costs for all students on a course being split between Bursary students only, thus inflating the charge to the Bursary fund. The overcharge for our sample courses / invoices amounted to 22.75% and extrapolating this to the total study costs claimed gives a potential error of approximately £83,000.

In our covering letter to SAAS enclosing the audited Higher Education Discretionary and Childcare Fund Return we noted one observation arising from our audit work. The College does not operate a separate interest-bearing bank account for the Fund and all transactions are through the College's main bank account. The College uses the Government banking service for all of its financial transactions, on instruction from the SFC, and this account does not pay interest.

An observation was also made in our Auditors' Report for the Education Maintenance Allowance Return. The College made EMA payments totalling £383,460 to students during 2022/23 however only £383,340 was claimed on the monthly returns to the SFC (excluding £80 underclaimed for 2021/22). The £120 underclaimed for 2022/23 has been included on the monthly return for August 2023.

In addition, a number of other points were noted during the course of our audit including:



2023/11 – 2022/23 Student Support Funds (Continued)

Bursary Return – Additional Support Needs (ASN) Costs

Two students in our Bursary sample received ASN taxis. Although we were able to agree the cost of the travel to purchase invoices, we were not able to agree these in full to the Bursary costs in the ledger. It was established that the College does not match up individual students and purchase invoices, and an overall adjustment is made to agree the ledger to what the Student Funding team advise is the final position for the FES. Invoices not coded to Bursary will be in student development codes which is a cost to the College. The journal transfers are between these codes.

Two ASN taxi invoices were selected at random from the ledger and we found that one did not relate to the 2022/23 academic year (invoice total £2,486.22 from 31 May 2022). When queried, the College explained that this was an error and should not have been included in the claim for 2022/23. After further investigation of the ledgers, there was one other instance found where an invoice from the same supplier did not relate to 2022/23.

There were six students in our Bursary sample in receipt of other ASN costs, mainly Education Support Worker (ESW) time. We were able to agree all six students to supporting evidence provided. This included a spreadsheet listing ESW hours spent by day / time, which was priced up at any hourly rate for each support worker. We were able to verify a sample of hours to staff timesheets. It was not however possible to agree each individual students ESW costs to the ledger (only one of six agreed) as only some entries in the ledger had the students name against them. Similar to ASN taxis, we were advised that the College does not match up individual students and ESW time charged, an overall adjustment is made to agree the ledger to what the Student Funding team advise is the final position for the FES.

Education Maintenance Allowance (EMA) Attendance

Per the SFC EMA Guidance 'Students must have 100% agreed attendance to receive the weekly payment, and any absences authorised by the college should be treated as a day of attendance. Colleges are reminded that authorised absences are permitted and that they may exercise flexibility when considering the attendance criteria for vulnerable students. This flexibility should be considered on a case-by-case basis and be part of the learning agreement.'

Four of the students in our sample received payments despite having one or two unnotified absences in the two weeks prior to the week of payment. Management advised that the College does monitor student attendance on a regular basis, however it is recognised that students may need to have periods of absence and the College uses discretion to determine what absences will be accepted and consider the student's wider circumstances. Students who are having difficulties in meeting attendance criteria are offered pastoral care and support before punitive and / or disciplinary measures (including reductions in student support) are put in place.

Looking at the four students in our sample in more detail we noted that three had either notified absences or were present in College later in the day, which supported full payment of EMA. The other student had two unnotified absences on one day but otherwise attended in full.



The scope of this assignment was to carry out a review of the current procedures for the various stages of the student funding process (from enquiry through to student application, assessment, award and payment) with a view to identifying and removing waste from the process and proposing procedural improvements.

The main objectives of the assignment was to ensure that:

- the anticipated outcomes for all internal stakeholders from the student funding process are clearly defined;
- the value of services provided as part of the student funding process are quantified from a student perspective;
- the steps in the value chain are identified;
- steps that do not add value are identified with a view to eliminating them;
- steps that create value occur in the right sequence; and
- arrangements are in place to deliver consistency in the student funding process by embedding any agreed revisions to the process in updated operating procedures for the College.

Through conducting a series of interviews with members from the Student Funding Team, including the Head of Student Recruitment and Funding, Funding Co-ordinator, and Head of Student Support and Wellbeing, we examined the efficiency and effectiveness of core processes relating to further education (FE) student funding. This included the review of processes established to manage FE student bursaries, EMA, Discretionary / Hardship funding, and Childcare funding.

We used a range of business improvement tools to:

- identify stakeholder and student needs;
- identify opportunities for removing inefficiency and waste from the current student funding processes; and
- map out revised processes which will create a flow between value creating steps to improve the process.

We then prioritised the issues, in discussion with the Head of Student Recruitment and Funding, to develop an action plan to drive improvement.

The review identified six areas for investigation or improvement and all the identified actions are designed to enhance efficiency and effectiveness. No issues were identified during our review which would subject the College to material or significant risk.

One high priority area for investigation or improvement noted during the review (from the six improvement points identified) was:

- Management to review how TeQuios could integrate with UnitE to improve the flow of information into the student funding system so that there is one-source of truth, and reduce any duplication of action, and therefore resource and time spent, by the Student Funding Team associated with updating information manually, such as course and module information and coding.



2023/13 – Fraud Prevention, Detection and Response

The scope of this audit was to carry out a review of the organisation-wide anti-fraud framework in place within the College.

The table opposite notes each separate objective for this review and records the results.

Strengths

- The Fraud Prevention Policy was refreshed as part of a bi-annual review conducted in 2022 and was considered by the Audit and Assurance Committee in September 2022 and formally approved by the Finance and Physical Resources Committee in September 2022;
- The Anti Bribery and Corruption Policy was also refreshed as part of a bi-annual review conducted in 2022 and was considered by the Audit and Assurance Committee in September 2022 and formally approved by the Finance and Physical Resources Committee in September 2022;
- Our review of the Fraud Prevention Policy and the Anti Bribery and Corruption Policy confirmed that, in our view, the policies and procedural framework in place is clearly set out, sufficiently detailed and is in line with good practice;
- From our review of the framework documentation, it is our view that the roles and responsibilities around the implementation of the anti-fraud framework have been clearly set out in a way which can be readily understood by all relevant parties;
- The Audit and Assurance Committee and the Board of Management have responsibility for maintaining oversight of the College’s exposure to potential external and internal risks of fraud. This is primarily achieved through the work of the Audit and Assurance Committee in monitoring the College’s Risk Register and the overall control environment;
- In order to strengthen the control environment, and to provide additional assurance to senior management and to the Board, the College has created two key roles of Compliance Auditor and Asset Manager. There has also been a particular focus on cyber security and the increased threat of phishing attacks;

Final Issued – November 2023

The objective of this audit was to obtain reasonable assurance that:	Grade
1. Anti-fraud policies and procedures exist within the College that are in line with best practice.	Good
2. Clear leadership, roles and responsibilities have been set out for implementation of the anti-fraud framework.	Good
3. There is a process in place to assess the nature and extent of the College’s exposure to potential external and internal risks of fraud.	Good
4. Anti-fraud policies and procedures are embedded and understood throughout the organisation through appropriate training and communication.	Good
5. The organisation has put in place a process to monitor and review procedures designed to prevent fraud and make improvements where necessary.	Good
6. There are clear procedures for employees and Board members to raise concerns or whistleblow if they believe there has been fraud or other wrongdoing within the organisation.	Good
7. Appropriate procedures are in place for the investigation and reporting of a fraud.	Good
Overall Level of Assurance	Good



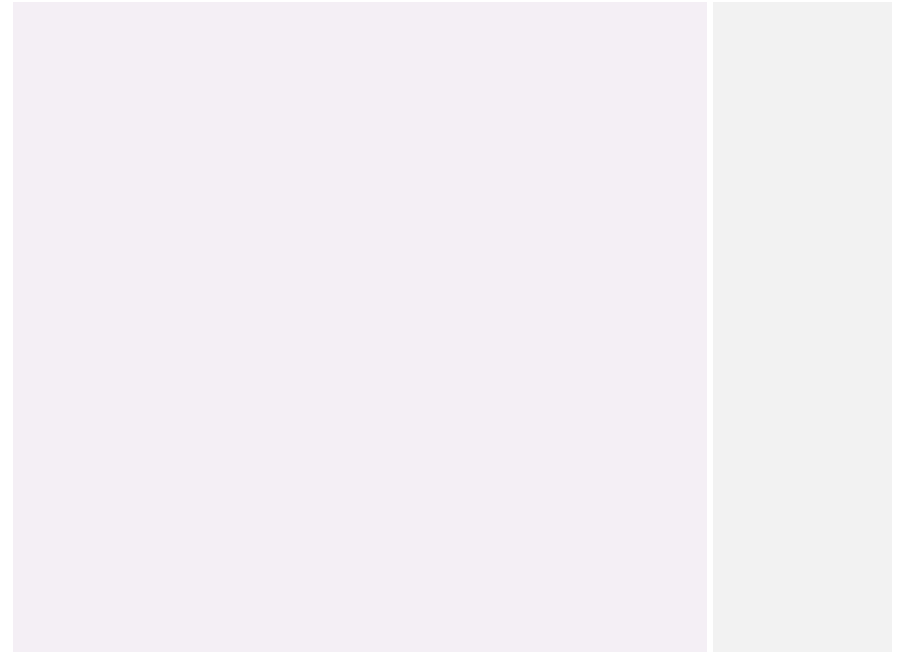
2023/13 – Fraud Prevention, Detection and Response (Continued)

Strengths(continued)

- Fraud prevention training was delivered to the Finance team in June 2023, which provided the opportunity to discuss existing and emerging fraud risks and the ways in which these could be combatted;
- The Public Interest and Disclosure (Whistleblowing) Policy was revised in February 2021 and is due to be reviewed again by February 2024. We were advised that a reminder will be issued to all staff, students and Board members when the reviewed Policy is approved and published; and
- Appendix 1 to the Fraud Prevention Policy is a Fraud Response Plan. The purpose of this plan is to define authority levels, responsibilities for action, and reporting lines in the event of a suspected fraud or irregularity.

Weaknesses

- Although training is provided on cyber security and on phishing attacks, there is currently no formal training programme to maintain awareness of the anti-fraud policies and to embed an understanding of existing and emerging fraud risks for staff across the College.



Time Spent - Budget v Actual 2022/23

	Report number	Planned days	Actual days feed	Days to fee at Nov 2023	Days to spend / WIP	Variance
Student Experience						
Student Funding BPR	2023/12	6	-	6	-	-
Staffing Issues						
Staff / organisational development	2023/08	5	5	-	-	-
Estates and Facilities						
Infrastructure contract management	2023/02	5	5	-	-	-
Planned maintenance	2023/03	4	4	-	-	-
Financial Issue						
Budgetary control (incl. scenario planning)	2023/06	5	5	-	-	-
Procurement and creditors / purchasing	2023/09	5	5	-	-	-
Cash and Bank / Treasury Management	2023/05	4	4	-	-	-
Fraud Prevention, Detection and Response	2023/13	5	5	-	-	-
Organisational Issues						
Environmental Sustainability	2023/04	4	4	-	-	-
College Subsidiary Company	N/A	5	-	-	-	(5)
Other Audit Activities						
Credits Audit	2023/10	8	-	8	-	-
Student Support Funds	2023/11	-	-	8	-	8
Management & Planning	2023/01 & 2023/14	5	3	2	-	-
Follow Up reviews	2023/07	4	-	4	-	-
ANA		-	-	-	-	-
Total		65	40	28	-	3
		=====	=====	=====	=====	=====

Operational Plan for 2023/24

- 2.1 Following our re-appointment as Internal Auditors for the period from 1 August 2021 to 31 July 2024, we prepared an Audit Needs Assessment and Strategic Plan for 2021 to 2024, issued on 25 February 2022.
- 2.2 An extract from the updated Strategic Plan, in relation to 2023/24, is attached. There were a number of changes to the original Year 3 programme set out in the above Strategic Plan:
- 5 days have been added for a review of Cleaning Management that was deferred from 2022/23 into 2023/24. This change was originally made to incorporate a review of the College subsidiary company, requested by the Audit and Assurance Committee, into the internal audit plan for 2022/23. The subsidiary company review was subsequently deferred at the request of College management, as it was considered to be too early for the audit;
 - 5 days have been added at the request of College management to undertake a review of the College's Severance Schemes; and
 - 8 days have been added at the request of College management to incorporate the year-end Student Support Fund audits required by the SFC and SAAS into the internal audit plan. These audits had historically been undertaken by the College's external auditors.

Proposed Allocation of Audit Days

	Category	Priority	Planned 23/24 Days
Reputation			
External Communications and Marketing	Gov	H	
Internal Communications	Gov	H	
Health and Safety	Gov	H	
Equality and Diversity	Gov	M	
Student Experience			
Curriculum planning	Perf	M	
Quality assurance and improvement	Perf	M	5
Libraries and learning technologies (L&T Academy)	Perf	M	5
Student recruitment targets	Fin/Perf	M	
Student admissions / MIS	Perf	M	
Student funding)	Fin/Perf	M	
Learning support)	Perf	M	
Student welfare (incl. Duty of Care)	Perf	H/M	
Student engagement)	Perf	M	
Student Association)	Gov	M	
Staffing Issues			
Staff recruitment and retention	Perf	M	
Staff / organisational development	Perf	M	
Teaching staff utilisation / timetabling*	Fin/Perf	H/M	3
Payroll	Fin	M	5
Leadership organisation	Perf	M	4
Estates and Facilities			
Infrastructure contract management)	Fin/Perf	H	
Help Desk)	Perf	H	
Planned maintenance	Perf	H	
Estates strategy / capital projects	Fin/Perf	M	
Sustainability	Gov/Perf	M	
Space management*	Perf	M	3
Cleaning management	Perf	M	5
Asset / fleet management	Perf	M	
Financial Issues			
Budgetary control (incl. scenario planning)	Fin	H	
Student fees	Fin	M	4
General ledger	Fin	M	
Procurement and creditors / purchasing	Fin	H	
Debtors/ Income	Fin	M	

Proposed Allocation of Audit Days (Continued)

	Category	Priority	Planned 23/24 Days
Financial Issues (cont'd)			
Cash & Bank / Treasury management	Fin	M	
Fraud Prevention, Detection and Response	Fin	H	
Commercial Issues			
Innovation and Research	Fin/Perf	H/M	
Business Development)	Fin/Perf	H/M	
International activities)	Fin/Perf	H/M	
Business Engagement incl. Skills Academies	Fin/Perf	H/M	5
Lifelong learning	Fin/Perf	M	
Organisational Issues			
Risk Management	Perf	M	
Business Continuity	Perf	H	
Corporate Governance	Gov	M	
Corporate Planning	Perf	H	
Partnership Working	Gov/Perf	H/M	
Environmental Sustainability	Gov/Perf	M	
Project Management	Gov/Perf	M	4
College Subsidiary Company	Fin/Gov/Perf	H	
Severance Schemes	Fin/Gov/Perf	H	5
Information and IT			
IT network arrangements / security	Perf	H	5
Data protection	Gov	H	
Freedom of Information	Gov	L	
Systems development / implementation	Perf	H	
Web-based Services	Perf	M	
IT / digital strategy	Perf	M	
Other Audit Activities			
Credits Audit	Required		8
Student Support Funds	Required		8
Management and Planning)			5
External audit / SFC)			
Attendance at audit committees)			
Follow-up reviews		Various	4
Audit Needs Assessment			
			78
			=====

Key

Category: Gov – Governance; Perf – Performance; Fin – Financial

Priority: H – High; M – Medium; L – Low

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