

# Audit Committee

## Agenda

**Meeting reference:** Audit 2020-21/03

**Date:** Thursday 11 March 2021 at 5.00pm

**Location:** Online

**Purpose:** Scheduled meeting

\* Denotes items for approval or discussion.

Members should contact the Secretary in advance of the meeting if they wish to request an item be starred.

|      | <b>Agenda Items</b>   | <b>Author</b>                      | <b>Led by</b>             | <b>Paper</b> |
|------|---|------------------------------------|---------------------------|--------------|
| 1    | Welcome and Apologies   |                                    | Chair                     |              |
| 2    | Additions to the Agenda   |                                    |                           |              |
| 3    | Declaration of a Conflict of Interest in any Agenda Item  |                                    |                           |              |
| 4a   | Minutes of the Meeting of Audit Committee held on 03 December 2020  |                                    | Chair                     | Paper 1      |
| 4b   | Minutes of the Extraordinary Meeting of the Finance and General Purposes & Audit Committees held on Monday 22 February 2020 |                                    | Chair                     | Paper 2      |
| 5    | Actions arising from previous minutes   |                                    |                           |              |
| 6    | <b>Compliance</b>   |                                    |                           |              |
| *6.1 | Audit Action Plan – progress update   | Project & Planning Officer         | Vice Principal (External) | Paper 3      |
| *6.2 | Review of Risk Register: Audit Committee  | Clerk                              | Clerk                     | Paper 4      |
| 6.3  | Health & Safety Risk Register   | Health, Safety & Wellbeing Adviser | Clerk                     | Paper 5      |

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|------|--|----------------------------|---------------------------|--------------------|
| 7    | <b>FOI &amp; Data Protection</b>   |                            |                           |                    |
| 7.1  | Freedom of Information & Data Protection quarterly update  | Clerk                      | Clerk                     | Paper 6            |
| 8    | <b>Performance Management</b>  |                            |                           |                    |
| 8.1  | Balanced Scorecard & In-Year KPIs  | Project & Planning Officer | Clerk                     | Paper 7<br>Paper 8 |
| 9    | <b>Reserved Items</b>  |                            |                           |                    |
| *9.1 | Internal Audit Procurement - update  |                            | Vice Principal (External) | Verbal             |
| 10   | <b>Committee minutes</b><br>(for noting by Committee)  |                            |                           |                    |
| 10.1 | Health and Safety Committee: <ul style="list-style-type: none"> <li>04 February 2021</li> </ul>                            |                            | Chair                     | Paper 9            |
| 11   | Date and time of next meeting: <ul style="list-style-type: none"> <li>Monday 31 May 2021, 5:00pm</li> </ul>                | Clerk                      |                           |                    |
| *12  | Review of Meeting<br>(Committee to check against the Terms of Reference to ensure all competent business has been covered) |                            |                           | Paper 10           |

# Audit Committee

## DRAFT MINUTES

**Meeting reference:** Audit 2020-21/02

**Date and time:** Thursday 03 December 2020 at 5:00pm

**Location:** Online

**Members present:** Jim Crooks, Board Member (Chair)  
Ann Irvine, Board Member (from Item 7.1)  
Fiona Martin, Board Member  
Graham Watson, Board Member  
Michaela Asisten, Student Board Member

**In attendance:** Margaret Cook, Principal  
Lorenz Cairns, Depute Principal (Academic)  
Veronica Lynch, Vice Principal (External)  
Iain Wishart, Director of Finance  
Stuart Inglis, Henderson Loggie (until Item 7.7)  
Grace Scanlin, Ernst & Young (Items 7.1 - 7.7)  
Katy Lees, Head of HR & Organisational Development  
Ian McCartney, Clerk to the Board of Management

**Apologies:** David Archibald, Henderson Loggie

**Chair:** **Jim Crooks**

**Minute Taker:** Ian McCartney

**Quorum:** 3

### Summary of Action Items

| Ref | Action   | Responsibility | Time Line        |
|-----|--|----------------|------------------|
| 5   | <b>Matters Arising: Code of Good Governance – Compliance Checklist</b><br>Document to be reviewed by appropriate sub-Committees and feed back into next Audit meeting                                | Clerk          | Next meeting     |
| 5   | <b>Matters Arising: Health &amp; Safety Annual Report</b><br>Head of HR and Organisational Development to compare KPIs in report with other Academic Partners  | Head HR & OD   | Next meeting     |
| 6.1 | <b>Audit Action Plan</b><br>Vice Principal to provide info on actions listed as “Miscellaneous” to Student Member.   | Vice Principal | ASAP             |
| 6.1 | <b>Audit Action Plan</b><br>Exception reporting to be utilised in order to zero in on outstanding actions or challenging deadlines.  | Vice Principal | Next meeting     |
| 6.2 | <b>Review of Risk Register – Audit Committee</b><br>Risk 21 to be reviewed re Working From Home arrangements, particularly around the use of personal mobile phones or other devices.                | Clerk          | Next meeting     |
| 7.5 | <b>Internal Audit 2020-21/02 – Student Activity Data</b><br>Information to be provided to Student Board Member re Price Groups.  | Clerk          | ASAP             |
| 7.6 | <b>Internal Audit 2020-21/02 – Student Support Funds</b><br>Clerk to circulate after Student Support Funds Audit Report. Committee members to report any queries or issues re this report via Clerk. | Clerk          | ASAP             |
| 10  | <b>Committee Minutes – Health &amp; Safety Committee</b><br>Issues surrounding safe use of personal devices at the next H&S Committee meeting.   | Head of HROD   | Next H&S Meeting |
| 11  | <b>Date &amp; Time of Next Meeting</b><br>Date to be confirmed following discussion on suitability of proposed amended dates with External Auditor.  | Clerk          | ASAP             |

**Minutes:**

| Item |   | Action  |
|------|---|---|
| 1    | <p><b>Welcome and Apologies</b></p> <p>The Chair welcomed everyone to the meeting. Apologies were received from David Archibald, Henderson Loggie.</p>  |   |
| 2    | <p><b>Additions to the Agenda</b></p> <p>There were no additions to the Agenda.</p>   |   |
| 3    | <p><b>Declaration of Interest in any Agenda Item</b></p> <p>Henderson Loggie identified a conflict of interest re Procurement Strategy for Internal Auditors under Item 7.8.</p>  |   |
| 4    | <p><b>Minutes of Meeting held on 28 September 2020</b></p> <p>The minutes were accepted as an accurate record.</p>  |   |
| 5    | <p><b>Matters Arising from Previous Minutes</b></p>   |   |
|      | <p><u>Ref 6.2 - COVID-19 – Audit Scotland Challenge Response</u><br/> <b>Action 1:</b> Clerk to add information regarding the recent Board recruitment and reallocation of committee membership within Theme 4.</p> <p><b>Action Update:</b> Action completed. Reviewed Challenge Response document to be circulated to Audit Committee following online input from F&amp;GP.</p> <p><b>Action 2:</b> COVID-19 – External Auditor Challenge Response<br/> Clerk to examine Fraud Policy to ascertain processes re statements of fraud being uncovered.</p> <p><b>Action Update:</b> Action completed. Policy includes process, but needs reference to Regional Strategic Body.</p> <p><u>Ref 6.4 - Code of Good Governance – Compliance Checklist</u><br/> <b>Action:</b> Chair to arrange for review of document with appropriate sub-Committees and feed back into next Audit meeting</p> <p>Action Update: Ongoing – deferred to next meeting.</p> <p><u>Ref 6.5 - Review of Risk Register</u><br/> <b>Action 1:</b> Risk 17- Risk to be reviewed with owner in light of Audit Review</p> <p><b>Action Update:</b> Completed</p> | <p>Completed</p> <p>Completed</p> <p>Clerk</p> <p>Completed</p> |

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|     | <p><b>Action 2:</b> Risk 27 to be removed from Register due to conclusion of Deferred Income matters</p> <p><b>Action Update:</b> Completed</p> <p><u>Ref 6.6 - Health &amp; Safety Annual Report</u><br/> <b>Action:</b> Head of HR and Organisational Development to compare KPIs in report with other Academic Partners</p> <p><b>Action Update:</b> Work in progress. Refer to next meeting.</p> <p><u>Ref 11 - Date &amp; Time of Next Meeting</u><br/> <b>Action:</b> Clerk to seek an alternative date for next Audit Committee and replicate approximate meeting schedule timescales for approval of 2019/20 financial statement as undertaken for 2018/19 financial statements.</p> <p><b>Action Update:</b> Awaiting clarification from External Auditor re suitability of proposed amended date.</p>  | <p>Completed</p> <p>Head<br/>HR &amp; OD</p> <p>Clerk</p> |
| 6   | <b>Compliance</b>  |   |
| 6.1 | <p><b>Audit Action Plan</b></p> <p>Vice Principal presented Paper 2, the latest iteration of the Audit Action Plan, noting the progress since the previous report which indicates that 76% of actions were now either complete or partially complete.</p> <p>Vice Principal advised that External Auditors will be investigating progress as part of their annual audit review.</p> <p>Student Board Member enquired as to those actions listed as “Miscellaneous”. Vice Principal would provide this information after the meeting.</p> <p>Board Member enquired whether any outstanding actions were providing cause for concern. Vice Principal noted that COVID had had an effect on work on some of the manual processes re finance systems therefore work was still required in this area, and this will be reflected in audit reviews, however plans were in place and progress being made.</p> <p>Board Member asked when actions would be fully complete to stakeholder satisfaction. Vice Principal advised that some timescales had moved back by around 3 months, therefore it was anticipated that the vast majority of actions would be fully complete in time for reporting to March Board rather than December Board. There are some longer-term issues that will not be complete until into next financial year, however these areas will be reported</p> | <p>Vice<br/>Principal</p>                                 |

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|            | <p>beyond the Action Plan timeframe.</p> <p>Chair requested that reporting should now be moved to use of exception reporting in order to zero in on outstanding actions or challenging deadlines. Committee <b>AGREED</b> to this treatment.</p>  | Vice Principal |
| <b>6.2</b> | <p><b>Review of Risk Register – Audit Committee</b></p> <p>Committee received Paper 3, and noted the revisions made following review with Risk Owners. Committee discussed removal of Risk 26 re Payroll due to 19 of 20 Audit Actions being completed. While there was a level of comfort in this action, it was <b>AGREED</b> to refer that matter to Board for their consideration.</p> <p>Board Member advised including assessment of Working From Home arrangements to Risk 21, particularly around the use of personal mobile phones or other devices. Committee <b>AGREED</b> this should be reviewed for next meeting.</p> | Clerk          |
| <b>7</b>   | <b>Audit Plans, Reports &amp; Updates</b>   |                |
| <b>7.1</b> | <p><b>External Audit - Audit Plan y/e July 2020 update</b></p> <p>External Auditor provided a brief verbal update on the Audit Plan, noting that site visits were to commence imminently, and key focus areas will include pensions.</p>  |                |
| <b>7.2</b> | <p><b>Internal Audit 2019-20/08 – AST Financial Controls</b></p> <p>Internal Auditor presented Paper 4, noting that financial regulations had not been consistently applied (for example around commercial contracts), and that there was an awareness of work being progressed to link AST regulations in with the College's, however this required some clarification as to suitability.</p> <p>Principal noted that the College's Financial Regulations had been discussed at the recent F&amp;GP meeting, and revised timescales had been agreed for this review.</p>   |                |
| <b>7.3</b> | <p><b>Internal Audit 2019-20/09 – Follow Up Reviews</b></p> <p>Internal Auditor presented Paper 5, and outstanding items were highlighted.</p> <p>Committee noted report and outstanding actions.</p>   |                |
| <b>7.4</b> | <p><b>Internal Audit 2019-20/10 – Annual Report</b></p> <p>Internal Auditor presented Paper 6, noting that the revised plan collated other work addressed elsewhere. Internal Auditor advised</p>   |                |

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|            | <p>on those areas which were not able to be addressed due to impact of COVID, and highlighted significant issues.</p> <p>Board Member enquired about plan to address Purchase Order issues. Principal noted that, in addition to training for Finance staff, it was intended to address the culture surrounding Purchase Orders across the College. Committee strongly supported the Executive Team in prioritising such a culture change.</p> <p>Internal Auditor noted the reduction in audit days from the original plan. Detailed scopes and objectives for outstanding items would be brought to next meeting.</p> <p>Committee noted report and outstanding actions.</p>                |       |
| <b>7.5</b> | <p><b>Internal Audit Report 2020-21/02 – Student Activity Data</b></p> <p>Internal Auditor presented Paper 7, noting that the report was presented in the style requested by SFC, and that a clean report had already been submitted to SFC.</p> <p>Internal Auditor noted that clarity had been sought from SFC re further guidance on distance learning arising from COVID arrangement. Depute Principal advised that SFC are seeking a reduction in credit payments within the current financial year, and Colleges were lobbying to avoid this.</p> <p>Student Board Member enquired about Price Groups. Information to be provided after the meeting.</p> <p>Committee noted report.</p> | Clerk |
| <b>7.6</b> | <p><b>Internal Audit Report 2020-21 – Student Support Funds</b></p> <p>Internal Auditor presented Paper 8, noting an ongoing issue with Education Maintenance Allowances.</p> <p>Internal Auditor noted that a report appeared to be missing from the pack. Clerk to circulate after meeting. Committee members to report any queries or issues re this report via Clerk.</p>   | Clerk |
| <b>7.7</b> | <p><b>Internal Audit Report 2019/20 – Revision to Plan</b></p> <p>Vice Principal summarised Paper 9, which detailed the proposed treatments to those elements of the 2019/20 Audit Plan not fulfilled as discussed under Item 7.4.</p> <p>Committee <b>APPROVED</b> amendment to 2019/20 Audit Plan and carrying forward outstanding items on proviso that no items originally intended to be considered in current year were missed from future Plan.</p>  |       |



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| <b>7.8</b> | <p><b>Internal Audit - Procurement Strategy - RESERVED ITEM</b></p> <p>Vice Principal summarised Paper 10 on process for procurement of Internal Audit services, and noted additional requirement for approval by F&amp;GP due to a crossover in this area within both Terms of References.</p> <p>Vice Principal advised that a mini-competition framework had been agreed with APUC. On conclusion of this process, a recommendation would be made to Audit Committee based on comparison against the listed criteria, with approval by Audit required.</p> <p>Audit Committee <b>APPROVED</b> the Procurement Strategy,</p> |                 |
| <b>8</b>   | <b>FOI &amp; Data Protection</b>   |                 |
| <b>8.1</b> | <p><b>Freedom of Information &amp; Data Protection Quarterly Update</b></p> <p>Committee received and noted the quarterly update on Freedom of Information and Data Protection (Paper 11).</p> <p>Clerk noted that the Request To Be Forgotten item had made some progress at UHI this week, but it is unlikely that the Request will be fully completed by the end of the calendar year.</p>  |                 |
| <b>9</b>   | <b>Performance Management</b>  |                 |
| <b>9.1</b> | <p><b>Balanced Scorecard</b></p> <p>Committee received and noted Paper 12, the latest update to the Balanced Scorecard, and were advised that proposal re In-Year KPIs would be tabled at the December Board meeting.</p>  |                 |
| <b>10</b>  | <p><b>Committee Minutes</b></p> <p>Minutes of the Health &amp; Safety Committee meeting of 22 October 2020 were received for information.</p> <p>Committee welcomed progress being made regarding attendance of deputies at H&amp;S meetings.</p> <p>Further to Committee discussion under Item 6.2, Head of HR &amp; Organisational Development would discuss issues surrounding safe use of personal devices at the next H&amp;S Committee meeting.</p>  | Head<br>HR & OD |

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| <b>11</b> | <b>Date &amp; Time of Next Meeting</b><br><br>Date to be confirmed following discussion on suitability of proposed amended dates with External Auditor. | Clerk |
| <b>12</b> | <b>Review of Meeting</b><br><br>Committee agreed that the Terms of Reference had been complied with.  |       |

DRAFT

1. Information recorded in College minutes are subject to release under the Freedom of Information (Scotland) Act 2002 (FOI(S)A). Certain exemptions apply: financial information relating to procurement items still under tender, legal advice from College lawyers, items related to national security.

Notes taken to help record minutes are also subject to Freedom of Information requests, and should be destroyed as soon as minutes are approved.

**Status of Minutes – Open\*  Closed**

An **open** item is one over which there would be no issues for the College in releasing the information to the public in response to a freedom of information request.

A **closed** item is one that contains information that could be withheld from release to the public because an exemption under the Freedom of Information (Scotland) Act 2002 applies.

The College may also be asked for information contained in minutes about living individuals, under the terms of the Data Protection Act 2018. It is important that fact, rather than opinion, is recorded.

Do the minutes contain items which may be contentious under the terms of the Data Protection Act 1998?

Yes

No

# Extraordinary Meeting of Finance & General Purposes and Audit Committees

## DRAFT Minutes

**Meeting reference:** F&GP\_Audit 202-21/EM

**Date and time:** Monday 22 February 2021 at 5.00pm

**Location:** Online

**Members present:** Craig Ritchie (Chair, F&GP)  
Jim Crookes (Chair, Audit)  
Brian Crichton, Board Member  
Heather Cormack, Board Member  
Katrina Hodgson, Board Member  
Debbie Hutchison, Board Member  
Ann Irvine, Board Member  
Fiona Martin, Board Member  
Linton Scarborough, Board Member  
Graham Watson, Board Member  
Margaret Cook, Principal & Chief Executive  
John Dare, Staff Board Member  
Alex Wilson, Student Board Member  
Michaela Asisten, Student Board Member

**In attendance:** Lorenz Cairns, Depute Principal (Academic)  
Veronica Lynch, Vice Principal (External)  
Iain Wishart, Director of Finance  
Henry Nicholson, Financial Accountant  
David Archibald, Henderson Loggie  
Stephen Reid, Ernst & Young  
Grace Scanlin, Ernst & Young  
  
Ian McCartney, Clerk to the Board of Management

**Apologies:** None received

**Co-Chairs:** Craig Ritchie, Jim Crookes  
**Minute Taker:** Ian McCartney  
**Quorum:** F&GP = 4; Audit = 3

## MINUTES

| Item |   | Action |
|------|---|--------|
| 1.   | <p><b>Welcome and Apologies</b></p> <p>Chair (Finance &amp; General Purposes) welcomed everyone to the meeting, and noted that Chair (Audit) would be leading proceedings.</p>  |        |
| 2.   | <p><b>Additions to the Agenda</b></p> <p>There were no Additions received</p>   |        |
| 3.   | <p><b>Declaration of Interest in any Agenda Item</b></p> <p>There were no declarations of interest.</p>   |        |
| 4.   | <p><b>Draft Perth College Group Report and Financial Statements for the Year ended 31 July 2020</b></p> <p>Director of Finance introduced Paper 1, noting that the Paper constitutes a draft version which is still being worked through with the External Auditors.</p> <p>Director of Finance presented summary headlines of the Income Statement, noting the deficit position of approx. £2m, and outlined the key categories in arriving at this figure, including issues relating to COVID-19, Foundation Apprenticeships and Learning Centre. Director of Finance advised that the drop in Research income was due to milestones relating to 2018/19.</p> <p>Director of Finance reported that Staff Costs had increased by £4.9m despite an overall reduction in staff of 30, and that the average FTE staff cost increase had been 12.9% due in part to a combination of pay harmonisation, increased academic salary levels, an increase in pension contributions, and permanency catch-up.</p> <p>Director of Finance further reported that Non-Staff Costs had reduced due to COVID-related issues.</p> <p>Director of Finance noted the revaluation in Fixed Assets from £35.6m to £45.3m. Financial Accountant advise that the College had entered a new revaluation cycle which required the undertaking of updated valuation processes, hence the uplift.</p> <p>Director of Finance noted the increase in pensions liability due to changes in Actuarial discount rates.</p> <p>Director of Finance concluded by outlining the worsening cash position, and noted this would be covered under Going Concern</p> |        |

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|                  | <p>discussions.</p> <p>Board Member requested more detail on the justification for Asset value increase. This would be provided after the meeting,</p> <p>Chair of F&amp;GP requested clarification on the Significant Control/Weaknesses section, specifically whether the issues raised in 2018/19 had been included again for completeness and/or anything new had been added in 2019/20. Director of Finance noted that nothing new had been added. Vice Principal suggested that the wording be reconsidered for clarity.</p>   | <p>Director of Finance</p> <p>Vice Principal</p> |
| <p><b>5.</b></p> | <p><b>External Audit Annual Report 2019-20</b></p> <p>External Auditor presented Paper 2, the provisional audit report, and noted that the audit was still being conducted. A list of outstanding actions was available on page 8 of the report, but significant progress has subsequently been made on these.</p> <p>External Auditor noted that the Annual Governance Statement is subject to ongoing discussion to clarify areas of progression during 2019/20, with remaining actions planned for completion.</p> <p>External Auditor advised that 3 areas of Significant Risk had been identified. Misstatement due to fraud or error and revenue/ expenditure recognition are still being worked through, but no material issues were expected; and Payroll issues were close to being resolved pending some final queries re staff costs. Inherent risks noted included an error within the actuarial report re rate of return for funds, as highlighted in Appendix D.</p> <p>External Auditor noted the Going Concern issue raised on page 17, and identified that this had been split out between the College and AST. The matter had been helped somewhat by contingent liability re a Security held by Bank of Scotland being resolved, and this liability now being limited.</p> <p>The Wider Scope work had assessed Financial Sustainability as Red, noting the support required for cashflow purposes. Other areas had improved from Red to Amber, or remained at Amber.</p> <p>Chair of Audit asked for clarification re Going Concern issues. External Auditor noted the progression to conclude on College Going Concern, which had been aided by a Letter of Comfort from SFC.</p> <p>Board Member noted that, although Going Concern not assessed as an issue this year, it's difficult to see this position not changing within next 12 months given other context, therefore would find it helpful to have a position set out relating to medium-term sustainability. Chair of Audit concurred with this assessment – in effect, College is technically a Going Concern, but it is a narrow window being looked</p> |  |

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|   | <p>through.</p> <p>External Auditor noted comments re Going Concern and would review comments with regard to longer-term outlook as requested by the Board, however these would be required to be made with reference to Going Concern being a technical accounting processes under Public Sector auditing standards.</p> <p>External Auditor stressed the Red rating re Financial Sustainability, and the Letter of Comfort received from the Funding Council, therefore the opportunity exists to use Disclosures to assist the Board in putting forward its position.</p> <p>Chair BoM noted that significant savings can be achieved, albeit with detriment to core mission of the College, and this need to be referenced within the Financial Statements.</p> <p>Chair BoM also made a strong plea for the SFC Letter of Comfort to be included in the report's appendices. Principal noted that the Letter was generic in nature.</p> <p>External Auditor noted the juxtaposition of the Board's position re Going Concern and their statutory responsibilities under OSCR, and stressed disclosures could be made in the financial statement which would allow Board members to express their views. This will be worked on with Finance team as part of finalisation process.</p> <p>Board Member sought clarification that if Board adopted more hawkish position would this cause issues for Auditors. External Auditor noted that it wouldn't as could be assessed within Financial Sustainability terms, therefore not affecting Going Concern.</p> <p>Chair BoM recommended that comments be blended through both Reports in order to clarify that College is a Going Concern until SFC or Scottish Government say otherwise.</p> <p>The External Audit Annual Report 2019-20 was <b>ENDORSED</b> subject to satisfactory updates based on issues raised during discussion above.</p> | External Auditor |
| 6 | <p><b>Internal Audit Report 2019-20</b></p> <p>Internal Auditor presented Paper 3, noting that the Report had been approved at the previous Audit Committee (December 2020), and that the Report was being presented to joint Committees for context.</p> <p>Internal Auditor reported on a number of changes made to the Audit Plan 2019-20 due to work conducted falling from the 2018-19 accounts, with these amendments noted on page 5.</p> <p>Internal Auditor noted that 4 reports were assess as Requires</p>   |                  |

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|          | <p>Improvement, however it had been heartening this year to see developments and positive responses in key areas.</p> <p>Chair of Audit confirmed that extensive discussion had taken place on the Report at the previous Audit Committee.</p> <p>Joint Committees <b>NOTED</b> the Internal Audit Report 2019-20.</p>   |   |
| <b>7</b> | <p><b>Audit Committee Annual Report to the Board of Management</b></p> <p>Vice Principal presented Paper 4, noting the statutory requirement in the Financial Memorandum to provide this Report, which would be taken forward to the Board for their approval.</p> <p>The Report provides statements of current provisions and opinions, however, based on previous discussion during meeting, consideration needs to be given to ensure Report reflects clarified positions.</p> <p>Committees agreed that the Report would require to be amended to reflect the sentiments around Financial Sustainability.</p> <p>Board Member queried whether reference should be made in document to changes made arising from Audit Scotland intervention. Principal advised that, given reports were received as part of investigations, there would be no reason not to include. This position was <b>agreed</b>.</p> <p>Board Member suggested that wording needs to be reviewed around conclusion around Operating Environment. This was <b>agreed</b>.</p> <p>Chair F&amp;GP noted that the Report comments on the significant achievement of progressing the Audit Action Plans. Given the operating challenges over the course of the past year, the effort from the SMT and all others involved in resolving the actions was noted. Whilst some actions are yet to be completed, and there is a need to operate on a basis of continuous improvement, the College is in a much better position than at the same time last year.</p> <p>The Audit Committee Report to the Board of Management was <b>APPROVED</b> subject to updates as outlined above.</p> | <p>Vice Principal</p> <p>Vice Principal</p> |
| <b>8</b> | <p><b>Code of Good Governance Checklist</b></p> <p>Clerk to Board of Management presented Paper 5, noting the checklist is designed to provide Board Members with reassurance that the College is fully compliant with the Code of Good Governance.</p> <p>Chair BoM commended work in producing a robust set of responses given the shortfall in compliance issues previously recorded, and thanked those involved this turnaround.</p>   |   |



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|           | Joint Committees <b>NOTED</b> the Code of Good Governance Checklist.  |  |
| <b>9</b>  | <p><b>Internal Audit Annual Plan 2020-21</b></p> <p>Chair notes that Internal Audit Annual Plan was being presented at this stage for operational purposes, that full propriety is being observed in relation to this matter, and that delivering the Plan at this stage will have no substantive effect on the current tendering process for Internal Audit work.</p> <p>Internal Auditor presented Paper 6, which provided a more detailed iteration of the Outline Draft Plan presented to Audit Committee in December 2020 as part of the Annual Internal Audit report for 2019/20.</p> <p>Internal Auditor noted the quirk in the planning process that some items on the 2020-21 Plan had already been delivered, eg Credits and Student Support reports.</p> <p>The topics within the annual internal audit programme for 2020/21 were examined at the December 2020 meeting of the Audit Committee, however requires to be sense-checked through the lens of COVID-19 and other contexts for the College.</p> <p>Chair of Audit advised Joint Committees that the 3-year Plan was back-loaded due to some understandable slippage around some compliance work</p> <p>Board Member queried whether the number of Audit Days was realistically achievable within such a short space of time. Internal Auditor clarified that the number of Audit days planned and utilised were impacted by the deferral of projects from the prior year plan at the request of the College which require to be progressed, and that all timings are agreed with College management.</p> <p>The Internal Audit Action Plan 2020-21 was <b>APPROVED</b>.</p> |  |
| <b>10</b> | <p><b>Dates &amp; Times of Next Meetings</b></p> <p>Clerk advised that the next meeting of F&amp;GP had been rescheduled to allow additional time for preparation of key papers given impact of work required for this Joint Meeting.</p> <p>Clerk sought clarity, given work required to amend papers following Joint Committees, that a Board Members would be content to received a reduced time to re-scrutinise papers. Joint Committees <b>agreed</b> that 4 days would be ample time to review papers given levels of scrutiny and feedback undertaken at this meeting.</p> <p>Dates of next meetings were confirmed as:</p> <ul style="list-style-type: none"> <li>• Extraordinary Board - Tuesday 02 March 2021 @ 5:00pm</li> <li>• F&amp;GP 3 – Monday 08 March @ 5:00pm</li> </ul>   |  |

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|  | <ul style="list-style-type: none"><li>• Audit 3 – Thursday 11 March @ 5:00pm.</li></ul> |  |
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**Information recorded in College minutes are subject to release under the Freedom of Information (Scotland) Act 2002 (FOI(S)A). Certain exemptions apply: financial information relating to procurement items still under tender, legal advice from College lawyers, items related to national security.**

Notes taken to help record minutes are also subject to Freedom of Information requests, and should be destroyed as soon as minutes are approved.

**Status of Minutes – Open**

An **open** item is one over which there would be no issues for the College in releasing the information to the public in response to a freedom of information request.

A **closed** item is one that contains information that could be withheld from release to the public because an exemption under the Freedom of Information (Scotland) Act 2002 applies.

The College may also be asked for information contained in minutes about living individuals, under the terms of the Data Protection Act 2018. It is important that fact, rather than opinion, is recorded.

Do the minutes contain items which may be contentious under the terms of the Data Protection Act 1998?      **Yes**       **No**

## Perth College UHI

Paper No. 3

|  |   |
|--|---|
| <b>Committee</b>   | Audit Committee   |
| <b>Subject</b>   | Audit Action Plan/By Exception Progress Update  |
| <b>Date of Committee meeting</b>   | 11/03/2021  |
| <b>Author</b>  | Kirsty Campbell, Project & Planning Officer   |
| <b>Date paper prepared</b>   | 03/03/2021  |
| <b>Executive summary of the paper</b>  | <p>The attached paper provides Committee with a By Exception Status Table for the Audit Action Plan and a Progress Update providing an overview of the main points to note.</p> <p>Carrying out the actions identified by the college's external and internal auditors ensures the college processes and systems are compliant and effective.</p> <p>The outstanding actions will continue to be monitored for progress and the current timeline for completion is July 2021.</p> |
| <b>Consultation</b><br>Please note which related parties, stakeholders and/or Committees have been consulted | Action Leads were consulted to provide information and context where available.   |
| <b>Action requested</b>  | <input checked="" type="checkbox"/> For information<br><input type="checkbox"/> For discussion<br><input type="checkbox"/> For endorsement<br><input type="checkbox"/> Strongly recommended for approval<br><input type="checkbox"/> Recommended with guidance (please provide further information, below)  |

## Perth College UHI

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| <p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?<br/>If yes, please provide details.</p>  | <p>The majority of actions sit with the Finance team and although implementing the actions has put extra pressure on the resources of this team they should see the benefit in increased efficiency and effectiveness.</p>  |
| <p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to the College, or mitigate against existing risk?<br/>(If yes, please provide details)</p>   | <p>The college is at risk of non-compliance or poor performance in the areas where actions have been identified. Implementing the actions mitigates against this risk. <a href="#">Click or tap here to enter text.</a></p> |
| <p><b>Link with strategy</b></p> <p>Please highlight how the paper links to the Strategic Plan, or assist with:</p> <ul style="list-style-type: none"> <li>• Compliance</li> <li>• National Student Survey</li> <li>• partnership services</li> <li>• risk management</li> <li>• other activity [e.g. new opportunity] – please provide further information</li> </ul> | <p>Compliance</p>   |
| <p><b><u>Equality and diversity</u></b></p> <p>Does this activity/proposal require an Equality Impact Assessment?<br/>If yes, please give details:</p>   | <p>No</p>   |
| <p><b><u>Data Protection</u></b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?<br/>If yes, please give details:</p>  | <p>No</p> <p><a href="#">Click or tap here to enter text.</a></p>   |
| <p><b>Island communities</b></p>   | <p>No</p>   |

## Perth College UHI

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| Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)? | If yes, please give details:<br>Click or tap here to enter text. |
| <b>Status</b> (e.g. confidential/non confidential)   | Non-Confidential   |
| <b>Freedom of information</b><br>Can this paper be included in "open" business?*   | Yes  |

\* If a paper should **not** be included within 'open' business, please highlight below the reason.

|   |                          |  |                          |
|---|--------------------------|--|--------------------------|
| Its disclosure would substantially prejudice a programme of research                                | <input type="checkbox"/> | Its disclosure would substantially prejudice the effective conduct of public affairs | <input type="checkbox"/> |
| Its disclosure would substantially prejudice the commercial interests of any person or organisation | <input type="checkbox"/> | Its disclosure would constitute a breach of confidence actionable in court           | <input type="checkbox"/> |
| Its disclosure would constitute a breach of the Data Protection Act                                 | <input type="checkbox"/> | Other<br>[please give further details]<br>Click or tap here to enter text.           | <input type="checkbox"/> |

For how long must the paper be withheld? Click or tap here to enter text.

Further guidance on application of the exclusions from Freedom of Information legislation is available via:

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>  
and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

# Audit Action Plan

## Progress and By Exception Update



University of the  
Highlands and Islands  
Perth College

01 March 2021

# What information was captured?

The Audit Action Plan Progress Update table contains the following categories of information:

**Action Plan** – Identifies the key department or college service for each activity

**Theme** – identifies the area for development that will benefit from the activity

**Project** – a brief description of the activity

**Lead Owner/Accountable** – identifies where the responsibility and accountability sits for each activity

**Anticipated Completion Date** - Understanding of the timelines and working with Leads in order to give a realistic timescale for completion

**Source** – reference to the Audit Report the action was captured from

**Current Status** – the stage the activity is currently at (status categories can be seen in **Appendix 1**)

**Status Update** – a brief description of progress to date

**KPIs/Metrics** – how the impact and performance improvement for the activity will be measured



# Audit Action Plan Overview

The purpose of this progress update is to provide the current view on where the college sits against the completion of all the activities set out within the audit action plan and a by exception overview of outstanding actions.

- **UHI Internal Audit Report 28 February 2020**
- **Perth College Annual Audit Report to the Board of Management and the Auditor General for Scotland – year ended 31 July 2019**
- **Internal Auditor Reports – IT Network Regulations, Health & Safety, Equalities, Payroll & HR**

The Data-set is comprised of actions from the 3 main college audit reports previously mentioned and contains

**113** Activities

- 102 or 90% of actions are fully or partially complete
- 9 or 8% are in progress
- 2 or 2% are paused



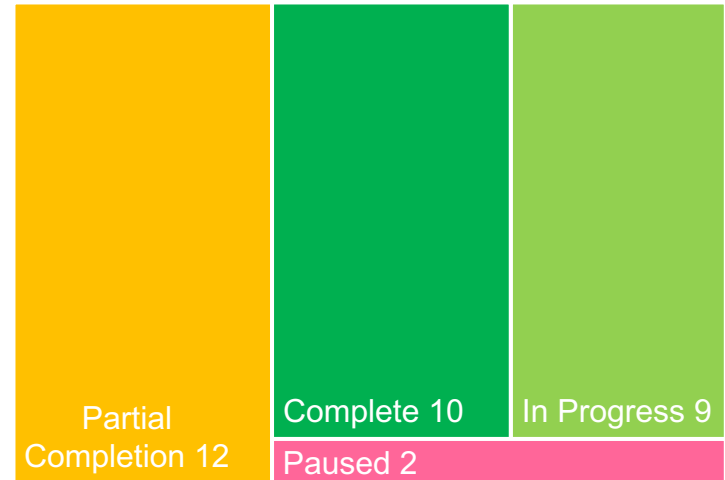
# By Exception Overview

The Data-set is comprised of by-exception actions \*

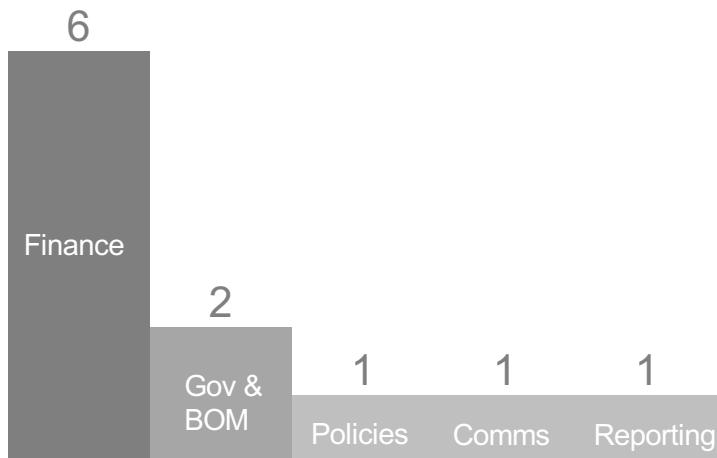
**33** Actions

\* The actions still to be completed as of November 2020

- 22 or 67% of the 33 actions fully or partially complete (since Nov 2020)
- 9 or 27% are in progress
- 2 or 6% are paused



The actions in progress by Dept.

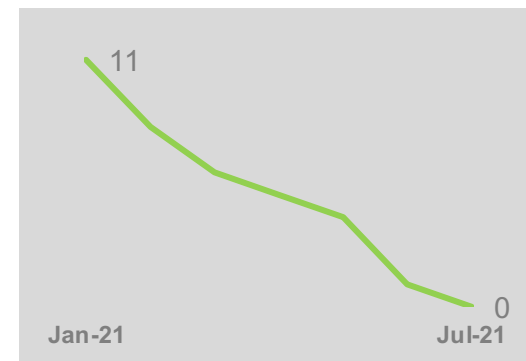


The paused actions ..

- Payroll 1\*
- Equalities 1\*

\*Covid related – difficulty of completing remotely/will resume once more fully back on campus

Completion timeline ..



Expected dates remaining in progress actions to be completed by

# Appendix 1

## Complete

The activity is complete, no further action required

## Complete-Monitoring

The activity is complete, and will be monitored for improvement/impact

## Partial Completion

An action comprised of a number of Individual activities where some have been completed

## In progress

The activity has started and is in progress/on track to meet deadline/pending completion

## Paused

The activity will start on completion of dependant actions / paused due to circumstances related to COVID-19 restrictions

## Audit Action Plan - By Exception Project Status Table March 2021

| Action Plan | Theme               | Activity   | Accountable           | Anticipated Completion Date | Source                | Current Status     | February 2021 Progress Update  |
|-------------|---------------------|--|-----------------------|-----------------------------|-----------------------|--------------------|--|
|             |                     |  |                       |                             |                       |                    |  |
| Finance     | 2. Compliance       | Effective communication of the Financial Memorandum between College and University to relevant college staff | VPEE                  | May-21                      | UHI Action Plan: 2.55 | Partial completion | Working to Feb 2021 timeline, as an appendix in Regs, first draft to March Board. Support to ensure compliance.  |
| Finance     | 3. Manual Processes | Implement a documented set of financial procedures for the Finance Team                                      | VPEE                  | Jun-21                      | UHI Action Plan: 2.70 | In progress        | Working to June 2021 timeline - Covid related activities and financial recovery must take precedence. Reviewing the processes will be the first step           |
| Finance     | 3. Manual Processes | Implement an improved budgeting and contract management process  | VPEE                  | Jan-21                      | EY Appendix           | Complete           | Rolled out through online training in January 2021. New budget model in place.   |
| Finance     | 2. Compliance       | Update college Financial Regulations (last approved by BOM March 2013)                                       | VPEE/<br>Chair to BOM | Mar-21                      | UHI Action Plan: 2.66 | In progress        | Will be completed by end of Feb 2021. Draft to go to March F&GP then to Board for approval at end of March 2021.   |
| Finance     | 2. Compliance       | Communicate Financial Regulations to all staff and roll-out training to relevant staff                       | VPEE                  | May-21                      | UHI Action Plan: 2.66 | In progress        | Working to timeline for approval at March Board then to the following CMT for communication to all Heads of Service to read and feedback their training needs. |

|         |                              |   |         |        |                   |                     |  |
|---------|------------------------------|---|---------|--------|-------------------|---------------------|--|
| Finance | 1. Future financial planning | Undertake CMT and BOM development sessions for Financial Forecast Return (FFR)                        | VPEE    | Feb-21 | EY Appendix D: 10 | In progress         | External Auditors, would prefer to hold face to face training however better to hold a virtual session rather than delay further. To follow up with Clerk BOM for potential dates.   |
| Finance | 4. Culture                   | Implement combined financial reports  | VPEE    | Aug-21 | VPEE              | Complete-Monitoring | Staff training on Symmetry has been set up for Feb 2021. Board and SMT will see new report in February. Budget holders aware of their responsibilities. Finance will monitor for adherence.  |
| Finance | 1. Future financial planning | Complete impact assessment on implementation of the revised Statements of Recommended Practice (SORP) | FD/VPEE | Feb-21 | EY Appendix D: 4  | Complete            | Completed as part of 2019/20 Financial Statements  |
| Finance | 1. Future financial planning | Create a common costing model across all strands of income  | FD/VPEE | Mar-21 | VPEE              | Complete            | New costing model was rolled out December 2020 to SDDs. VPEE will discuss with Head of Business Development and International Manager to ensure in alignment ie market knowledge/competitive analysis. Also as part of the Language School strategy currently under development. |

|         |                              |  |      |        |                      |                    |  |
|---------|------------------------------|--|------|--------|----------------------|--------------------|--|
| Finance | 1. Future financial planning | Create and implement a financial plan for the Aviation Academy for Scotland                      | VPEE | Jun-21 | VPEE                 | In progress        | <p>Feasibility Study due to report by end Feb 2021 - financial planning can start at that point.</p> <p>SDD STEM and AST General Manager working with the Finance Director on incremental costs associated with the project.</p> <p>Intention to take to June Board to sign-off next stage of project.</p> |
| Finance | 1. Future financial planning | Monitor performance against cash flow forecast   | VPEE | Jul-21 | VPEE                 | Partial completion | Progress has been considerable from where we were, review position in July 2021  |
| Finance | 2. Compliance                | Develop a revised approach and timetable for the production of financial statements/YE processes | VPEE | Jul-21 | EY Appendix D: 1 & 7 | Partial completion | Working to July 2021 timeline, y/e accounts have been completed but timetable of tasks still to be completed.  |

|         |                              |   |         |        |                  |                     |  |
|---------|------------------------------|---|---------|--------|------------------|---------------------|--|
| Finance | 3. Manual Processes          | Implement greater supplier management systems   | VPEE    | Jul-21 | VPEE             | Partial completion  | Working to July 2021 timeline. Timeline has been affected by impact of Covid related priorities. Plan is to put one person in control of Purchase Orders this would allow accounts payable to work more effectively. |
| Finance | 2. Compliance                | Prepare audit ready year end accounts in compliance with the Code of Good College Governance        | VPEE    | Feb-20 | VPEE             | Complete            | Audit Accounts to be presented to external auditors for decision on compliance by w/e 26 Feb   |
| Finance | 4. Culture                   | Review and Improve Induction Process for Finance staff  | VPEE/DP | Jul-21 | VPEE             | In progress         | Working to July 2021 timeline  |
| Finance | 1. Future financial planning | In consultation with BOM and budget holders implement an information pack for managing the business | VPEE    | Mar-21 | EY Appendix D: 6 | Complete-Monitoring | New report will be issued for first time in Feb 2021 and symmetry training is being rolled out to managers.  |
| Finance | 2. Compliance                | Implement Training Needs Analysis and CPD for Finance Team  | VPEE    | Jun-21 | EY Appendix D: 5 | Partial completion  | Working to June 2021 timeline. Look at work carried out by Head of HROD. On the job training is also part of the process. Progress has been made eg Income/Expenditure separated; technical skills eg VAT training.  |
|         |                              |   |         |        |                  |                     |  |

|                           |                     |   |      |        |                               |                    |   |
|---------------------------|---------------------|---|------|--------|-------------------------------|--------------------|---|
| Payroll Systems           | 3. Manual Processes | Implement more robust systems to ensure that payroll amounts are correctly calculated                                 | VPEE | Jun-21 | Internal Audit<br>2019/06: R5 | Complete           | Payrite advice was not to delete any components as there may be historical data which would be lost. Continuing on a month to month basis just using the components required and not entering anything into the elements no longer being used. For example, in January 2021 only 14/90 components used. |
| Payroll Systems           | 3. Manual Processes | Provide formal training to the Payroll Finance Assistant  | VPEE | Jun-21 | Internal Audit<br>2019/06: R5 | Paused             | Training plan delayed due to COVID-19, original deadline was May 2020. Training has been identified that will be picked up once more fully back on campus.  |
| Payroll & Pension Systems | 2. Compliance       | Undertake review of the calculation of employee and employer pension contributions over the period 2013/14 to 2019/20 | VPEE | Nov-20 | Internal Audit<br>2020/04: R1 | Partial completion | Now 4 years complete picking up 7 errors and £1k in total detected. Awaiting decision from Internal Auditors on how many years further to check back given lack of materiality/errors.  |



|                  |                              |  |           |        |                   |                    |  |
|------------------|------------------------------|--|-----------|--------|-------------------|--------------------|--|
| Payroll Systems  | 3. Manual Processes          | Rectify errors of pension overpayments on work over 35 hours | VPEE      | Sep-20 | VPEE              | Partial completion | Past 3 years now analysed; to date showing no errors for 2018/19 and 2 errors for 2017/18; work ongoing on other years. Checking with Internal Auditors on how many years further to go back given lack of materiality/errors.   |
|                  |                              |  |           |        |                   |                    |  |
| Governance & BOM | 1. Future financial planning | Review College Annual Governance Plan                        | Chair BOM | Feb-21 | EY Appendix D: 12 | In progress        | A section in Annual Financial Statements signed off - Clerk to BOM will look at good practice guidance from Auditor General Scotland / Accounts Commission / Audit Scotland  |
| Governance & BOM | 3. Manual Processes          | Review Business Continuity Plan                              | P&CE      | Mar-20 | VPEE              | In progress        | No further progress as focus remains on COVID-related business critical matters. COVID section of BCP includes reference to frequently-changing guidelines available on College website: <a href="https://www.perth.uhi.ac.uk/guidance-on-the-current-coronavirus-covid-19-outbreak/">https://www.perth.uhi.ac.uk/guidance-on-the-current-coronavirus-covid-19-outbreak/</a> |
|                  |                              |  |           |        |                   |                    |  |

|            |               |  |    |        |                            |                    |   |
|------------|---------------|--|----|--------|----------------------------|--------------------|---|
| Equalities | 2. Compliance | Clarify and implement role of Equality Champions   | DP | May-21 | Internal Audit 2018/06: R7 | Paused             | Action on hold until physical return to campus allows work to be taken forward.   |
| Equalities | 2. Compliance | Embed equality actions are built into self-evaluation and operational objectives processes<br>Direct academic team focus to courses with >25% gender gap | DP | Dec-20 | Internal Audit 2018/06: R3 | Partial completion | This relates to mainstreaming reporting of the gender gap which needs to be built into to a managed annual course review process where teams capture mainstreaming activities as opposed to doing separate standalone mainstreaming exercise.<br><br>Equality actions starting to be captured through Professional Services team self-evaluations |

|                 |               |  |    |        |                            |                    |  |
|-----------------|---------------|--|----|--------|----------------------------|--------------------|--|
| Health & Safety | 2. Compliance | Conduct hazard surveys in all areas to identify missing Risk Assessments | DP | 21-Apr | Internal Audit 2013/07: R1 | Partial completion | All delayed until physical return of majority of staff to campus as need to be done on site, but not essential activity. Risk Assessments are in place for safe return to campus and related to specific areas for COVID purposes. |
|-----------------|---------------|--|----|--------|----------------------------|--------------------|--|

|                                |                     |  |      |        |                               |                     |   |
|--------------------------------|---------------------|--|------|--------|-------------------------------|---------------------|---|
| Health & Safety                | 2. Compliance       | Implement training plan for CMT members                                  | DP   | Feb-21 | Internal Audit 2013/07: R1/R3 | Complete            | The six CMT members put forward have now completed and passed IOSH Managing Safety training.  |
| Health & Safety                | 2. Compliance       | Ensure all staff receive mandatory H&S safety training                   | DP   | Jul-20 | Internal Audit 2013/07: R3    | Complete-Monitoring | Robust system for rolling out and monitoring training is now in place and proactive.  |
|                                |                     |  |      |        |                               |                     |   |
| Policies & Procedures          | 3. Manual Processes | Review master schedule of policies and procedures                        | APC  | Apr-21 | APC/VPEE                      | Partial completion  | Working to April 2021 timeline  |
| Policies & Procedures          | 2. Compliance       | Rationalise and combine the number of college policies and procedures    | APC  | Apr-21 | APC/VPEE                      | In progress         | Working to April 2021 timeline  |
|                                |                     |  |      |        |                               |                     |   |
| Communications                 | 4. Culture          | Develop a Communications Strategy for internal and external stakeholders | VPEE | Jun-21 | VPEE                          | In progress         | This is a key objective for VPEE and is being taken forward together with other key college strategies - ICT, Digital and Estates             |
|                                |                     |  |      |        |                               |                     |   |
| Public Sector Reporting Duties | 2. Compliance       | Publish annual gross carbon footprint on college website                 | VPEE | Jan-21 | VPEE                          | In progress         | Project & Planning Officer to look at publishing highlights of Balanced Scorecard KPIs on college website, to include gross carbon footprint. |

|                                |               |   |      |        |      |          |   |
|--------------------------------|---------------|---|------|--------|------|----------|---|
| Public Sector Reporting Duties | 2. Compliance | Publish Modern Slavery Statement on college website | VPEE | Dec-20 | VPEE | Complete | Statement on Compliance with Modern Slavery Act 2015 published in About Us section of college website |
|--------------------------------|---------------|---|------|--------|------|----------|---|

|  |   |
|--|---|
| <b>Committee</b>   | Finance & General Purposes Committee  |
| <b>Subject</b>   | Risk Register – Audit   |
| <b>Date of Committee meeting</b>   | 11/03/2021  |
| <b>Author</b>  | Ian McCartney, Clerk to the Board of Management   |
| <b>Date paper prepared</b>   | 01/03/2021  |
| <b>Executive summary of the paper</b>  | <p>This paper provides Audit Committee with an opportunity to scrutinise and assess those Strategic Risks determined to be within the Committee’s purview.</p> <p>Committee members are asked to:</p> <ul style="list-style-type: none"> <li>i. Discuss the appropriateness of each Risk for the Committee;</li> <li>ii. Review the currency of the Action Plan;</li> <li>iii. Assess the impact of mitigations;</li> <li>iv. Consider any additional areas of Risk not identified within the current Register, in particular any considerations related to COVID-19 impacting on areas related to the remit of Engagement Committee</li> </ul> <p>All new updates within the document have been highlighted in <b>red</b>.</p> <p>There have been amendments/additions to actions and scores in Risk Reference 21 re currency around UK GDPR, and to reflect additional scrutiny from ICO and SIC.</p> |
| <b>Consultation</b><br>Please note which related parties, stakeholders and/or Committees have been consulted | Members of SMT have ownership of the risks within the register and have been consulted on Committee allocation.   |

## Perth College UHI

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| <p><b>Action requested</b></p>   | <p><input checked="" type="checkbox"/> For information</p> <p><input checked="" type="checkbox"/> For discussion</p> <p><input type="checkbox"/> For endorsement</p> <p><input type="checkbox"/> Strongly recommended for approval</p> <p><input type="checkbox"/> Recommended with guidance (please provide further information, below)</p> |
| <p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>   | <p><del>Yes</del>/ No</p>  |
| <p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to the College, or mitigate against existing risk?</p> <p>(If yes, please provide details)</p>  | <p><del>Yes</del>/No</p> <p>Without continual review of the risk register there are potential implications that significant risks are not mitigated.</p>   |
| <p><b>Link with strategy</b></p> <p>Please highlight how the paper links to the Strategic Plan, or assist with:</p> <ul style="list-style-type: none"> <li>• Compliance</li> <li>• National Student Survey</li> <li>• partnership services</li> <li>• risk management</li> <li>• other activity [e.g. new opportunity] – please provide further information</li> </ul> | <p>The Strategic risk register is the core risk management tool used within Perth College UHI.</p>   |
| <p><b><u>Equality and diversity</u></b></p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please give details:</p>  | <p><del>Yes</del>/No</p>   |

## Perth College UHI

|  |  |
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| <p><b><u>Data Protection</u></b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please give details:</p>   | <p><del>Yes</del>/No</p> <p>Click or tap here to enter text.</p>                                     |
| <p><b>Island communities</b></p> <p>Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p> | <p><del>Yes</del>/No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p> |
| <p><b>Status</b> (e.g. confidential/non confidential)</p>  | <p>Non Confidential</p>  |
| <p><b>Freedom of information</b></p> <p>Can this paper be included in “open” business?*</p>  | <p>Yes/<del>No</del></p>   |

\* If a paper should **not** be included within ‘open’ business, please highlight below the reason.

|  |                          |   |                          |
|--|--------------------------|---|--------------------------|
| <p>Its disclosure would substantially prejudice a programme of research</p>                                | <input type="checkbox"/> | <p>Its disclosure would substantially prejudice the effective conduct of public affairs</p> | <input type="checkbox"/> |
| <p>Its disclosure would substantially prejudice the commercial interests of any person or organisation</p> | <input type="checkbox"/> | <p>Its disclosure would constitute a breach of confidence actionable in court</p>           | <input type="checkbox"/> |
| <p>Its disclosure would constitute a breach of the Data Protection Act</p>                                 | <input type="checkbox"/> | <p>Other<br/>[please give further details]<br/>Click or tap here to enter text.</p>         | <input type="checkbox"/> |

For how long must the paper be withheld? Click or tap here to enter text.

Further guidance on application of the exclusions from Freedom of Information legislation is available via:

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>  
and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

UHI STRATEGIC RISK REGISTER TEMPLATE

PARTNER: Perth College UHI

DATE: February 2021

All items in red are where updates were made during the last review of the risk register

| Ref | Risk Status | Strategic Category                                    | RISK AREA, Risk Description & Primary Sub-Committee  | Causes   | Impacts/Evidence  | Owner                     | Likelihood | Impact | Gross Risk | Actions to minimise risk IN PLACE   | Residual Risk   | Trend | CURRENT ACTION PLAN  |              |                 |
|-----|-------------|---|--|--|---|---------------------------|------------|--------|------------|---|-----------------|-------|--|--------------|-----------------|
|     |             |   |  |  |   |                           |            |        |            |   |                 |       | Actions to minimise risk TO DO   | Action Owner | Completion Date |
| 12* | Active      | Developing a successful and sustainable organisation. | <p><b>Business Continuity</b></p> <p>Threat to Business Continuity</p> <p><b>Audit</b></p>   | <ul style="list-style-type: none"> <li>Major incident.</li> <li>Pandemic.</li> <li>Major fire.</li> <li>Terrorist Activity.</li> <li>UHI ICT loss of service.</li> <li>Radicalisation</li> </ul>                                       | <ul style="list-style-type: none"> <li>College closure.</li> <li>Reduced/loss of service.</li> </ul>  | Principal                 | 5          | 5      | 25         | <ul style="list-style-type: none"> <li>Annual Reviews of Business Continuity Plan.</li> <li>Fibre ring installed.</li> <li>ICT Risk Register developed and dynamic review.</li> <li>Live ICT shutdown test.</li> <li>Desktop exercise with CMT successfully completed.</li> <li>UHI wide live exercise concluded</li> <li>All actively involved in Single Policy Work Environment.</li> <li>Significant increase in input to the UHI L&amp;T Review documentation.</li> <li>Business Continuity Plan reviewed around Coronavirus</li> <li>Resilience team formed and meeting regularly</li> <li>Regular Partnership-wide crises management meetings</li> </ul>  | 20<br><br>(5,4) | ↔     | Review non-COVID Business Continuity Plans to absorb learning from recent approaches/solutions | Clerk        | Dec 2020        |
| 17  | Active      | Developing a successful and sustainable organisation. | <p><b>Statutory compliance</b></p> <p>Non-compliance of Statutory Health and Safety Legislation and Equality Legislation</p> <p><b>Audit</b></p> | <ul style="list-style-type: none"> <li>Introduction of amendments to existing legislation or new unforeseen and unplanned legislation.</li> <li>Failure to comply with Equalities Duties and contingent statutory reporting</li> </ul> | <ul style="list-style-type: none"> <li>Introduces financial and staffing resources to administer.</li> <li>Legal Action.</li> <li>Risk to Business Continuity.</li> <li>Financial fines.</li> <li>Reputational damage.</li> </ul> | Depute Principal Academic | 5          | 4      | 20         | <ul style="list-style-type: none"> <li>Produced and implemented a detailed Health and Safety Operational Risk Management Register. Updated quarterly and reviewed by Audit Committee every 6 months.</li> <li>Produce Annual Report on Health and Safety.</li> <li>Equalities Outcomes and Mainstreaming Report – Action Plan completed</li> <li>Regular review of HSE publications, website and notifications.</li> <li>Health and Safety Management System annual review</li> <li>Equality &amp; Diversity lead appointed July 2019, with specific initial focus on statutory reporting requirements</li> <li>Improvement in Mandatory Training stats</li> <li>New reporting mechanisms for Health &amp; Safety</li> <li>Increase in prevalence of risk assessments across organisation</li> <li>COVID Response Group codified as sub-committee of H&amp;S Committee</li> </ul> | 16<br><br>(4,4) | ↔     | Plans in place to enforce completion of Compulsory H&S training                                | Head of HR   | Dec 2020        |





| Ref | Risk Status | Strategic Category                                   | RISK AREA, Risk Description & Primary Sub-Committee   | Causes   | Impacts/Evidence   | Owner               | Likelihood | Impact | Gross Risk | Actions to minimise risk IN PLACE   | Residual Risk  | Trend | CURRENT ACTION PLAN   |   |                                 |
|-----|-------------|--|---|--|--|---------------------|------------|--------|------------|---|----------------|-------|---|---|---------------------------------|
|     |             |  |   |  |  |                     |            |        |            |   |                |       | Actions to minimise risk TO DO  | Action Owner  | Completion Date                 |
| 22  | Active      | UHI Common Risk                                      | <p><b>Governance</b></p> <p>Governance Failure.</p> <p><b>Audit</b></p>   | <p>Governing body does not have an appropriate balance of skills and experience.</p> <p>Role of a governor/director is onerous and it is difficult to attract a broad range of high calibre individuals to serve for non-remunerated roles.</p> <p>Board members not provided with enough support or information to fully discharge their responsibilities</p> | <p>Challenge to recruit new Board Members</p> <p>High turnover of Board Members</p> <p>Action Plans arising from recent Audits are not sufficiently monitored and reported</p> <p>Failure to comply with Code of Good Governance</p> | Chair, BoM          | 3          | 3      | 9          | <ul style="list-style-type: none"> <li>Recruitment process robust, transparent and open.</li> <li>Skills matrix approach in place.</li> <li>Networking/proactively encouraging diversity of applicants</li> <li>Robust Action Plan falling out of various Audit Reports produced</li> <li>Board External Effectiveness Review completed June 2020</li> <li>Successful recruitment &amp; induction of new Board Members summer 2020</li> <li>Review of Committee membership summer 2020</li> <li>Code of Good Governance Compliance Checklist reviewed Oct 2020</li> </ul>   | 3<br><br>(1,3) | ↔     | <p>Audit Action Plan in place with robust monitoring system</p> <p>Board Effectiveness Review Action Plan</p>   | <p>Chair BoM</p> <p>Clerk</p>                         | <p>Ongoing</p> <p>Dec 2020</p>  |
| 26  | Active      | Developing a successful and sustainable organisation | <p><b>Payroll</b></p> <p>Failure of payroll systems &amp; procedures results in non-compliance with standards</p> <p><b>Audit</b></p> | <p>Lack of integrated HR, Payroll and Finance systems</p>  | <p>Recorded instances of erroneous NI payments</p> <p>Incorrect reporting of pensions liabilities and tax payments arising from erroneous NI payments</p> <p>Staff dissatisfaction with issue and/or steps taken to rectify</p>      | Director of Finance | 5          | 3      | 15         | <ul style="list-style-type: none"> <li>Internal Audit Action Plan commissioned and partially actioned</li> <li>Affected staff informed of issue and steps being taken to rectify and recompense</li> <li>Amended the payroll system user access rights to ensure that these are appropriate for user roles and remove all generic users from the payroll system</li> <li>Strengthened controls around variations to staff salaries on the payroll system to reduce the opportunity for unauthorised entries to be added to the tracker and inadvertently processed</li> <li>Introduced mechanisms to ensure that payroll checklists are always completed and held on file and that these checklists are always checked and signed off by someone independent of the payroll team prior to processing of the payroll.</li> <li>19 of 20 Audit actions completed</li> <li>Internal Audit commissioned to conduct evaluation of pensions and tax payments</li> <li>Voluntary HMRC Disclosure made</li> </ul> | 3<br><br>(1,3) | ↓     | <ul style="list-style-type: none"> <li>Review recruitment &amp; induction processes</li> <li>Compliance with relevant areas of Audit Action Plan</li> </ul> | <p>Head of HR &amp; OD</p> <p>Head of HR &amp; OD</p> | <p>June 2020</p> <p>Ongoing</p> |

Note: Risks 4, 5, 7, 8, 10, 12, 15, 19-24 are UHI Common Risks.

**LIKELIHOOD CRITERIA** **TIMESCALE 3 YEARS**

| Score              | Descriptor   | Probability |
|--------------------|--|-------------|
| 5 - Almost Certain | More than likely – the event is anticipated to occur           | >80%        |
| 4- Likely          | Fairly likely – the event will probably occur                  | 61-80%      |
| 3 - Possible       | Possible – the event is expected to occur at some time         | 31-60%      |
| 2 - Unlikely       | Unlikely – the event could occur at some time                  | 10-30%      |
| 1 - Very Rare      | Remote – the event may only occur in exceptional circumstances | <10%        |

**IMPACT CRITERIA** **TIMESCALE 3 YEARS**

| Score             | Descriptor  | Financial   | Operational  | Reputational (need to link to communications process for incident management)   |
|-------------------|---|---|--|---|
| 5 - Catastrophic  | A <b>disaster</b> with the potential to lead to: <ul style="list-style-type: none"> <li>loss of a major UHI partner</li> <li>loss of major funding stream</li> </ul>                                  | > £500,000 or lead to likely loss of key partner        | <ul style="list-style-type: none"> <li>Likely loss of key partner, curriculum area or department</li> <li>Litigation in progress</li> <li>Severe student dissatisfaction</li> <li>Serious quality issues/high failure rates/major delivery problems</li> </ul> | <ul style="list-style-type: none"> <li>Incident or event that could result in potentially long term damage to UHI's reputation. Strategy needed to manage the incident.</li> <li>Adverse national media coverage</li> <li>Credibility in marketplace and with stakeholders significantly undermined.</li> </ul> |
| 4 - Major         | A <b>critical</b> event which threatens to lead to: <ul style="list-style-type: none"> <li><b>major</b> reduction in funding</li> <li><b>major</b> reduction in teaching/research capacity</li> </ul> | £250,000 - £500,000 or lead to possible loss of partner | <ul style="list-style-type: none"> <li>Possible loss of partner and litigation threatened</li> <li>Major deterioration in quality/pass rates/delivery</li> <li>Student dissatisfaction</li> </ul>  | <ul style="list-style-type: none"> <li>Incident/event that could result in limited medium – short term damage to UHI's reputation at local/regional level.</li> <li>Adverse local media coverage</li> <li>Credibility in marketplace/with stakeholders is affected.</li> </ul>                                  |
| 3 - Significant   | A <b>Significant</b> event, such as financial/ operational difficulty in a department or academic partner which requires additional management effort to resolve.                                     | £50,000 - £250,000                                      | <ul style="list-style-type: none"> <li>General deterioration in quality/delivery but not persistent</li> <li>Persistence of issue could lead to litigation</li> <li>Students expressing concern</li> </ul>   | <ul style="list-style-type: none"> <li>An incident/event that could result in limited short term damage to UHI's reputation and limited to a local level.</li> <li>Criticism in sector or local press</li> <li>Credibility noted in sector only</li> </ul>  |
| 2 - Minor         | An <b>adverse</b> event that can be accommodated with some management effort.   | £10,000 - £50,000                                       | <ul style="list-style-type: none"> <li>Some quality/delivery issues occurring regularly</li> <li>Raised by students but not considered major</li> </ul>  | <ul style="list-style-type: none"> <li>Low media profile</li> <li>Problem commented upon but credibility unaffected</li> </ul>  |
| 1 - Insignificant | An <b>adverse</b> event that can be accommodated through normal operating procedures.   | <£10,000  | <ul style="list-style-type: none"> <li>Quality/delivery issue considered one-off</li> <li>Raised by students but action in hand</li> </ul>   | <ul style="list-style-type: none"> <li>No adverse publicity</li> <li>Credibility unaffected and goes un noticed</li> </ul>  |

**Note:** Select criteria most appropriate. Use highest score if more than one criterion applies.

**RISK MAP (for Gross risk & residual risk)**

**TIMESCALE 3 YEARS**

|                          |                     |                     |                     |                   |                           |
|--------------------------|---------------------|---------------------|---------------------|-------------------|---------------------------|
| <b>IMPACT</b>            |                     |                     |                     |                   |                           |
| <b>5 - Catastrophic</b>  | 5                   | 10                  | 15                  | 20                | 25                        |
| <b>4 - Major</b>         | 4                   | 8                   | 12                  | 16                | 20                        |
| <b>3 - Significant</b>   | 3                   | 6                   | 9                   | 12                | 15                        |
| <b>2 - Minor</b>         | 2                   | 4                   | 6                   | 8                 | 10                        |
| <b>1 - Insignificant</b> | 1                   | 2                   | 3                   | 4                 | 5                         |
|                          | <b>1 -Very Rare</b> | <b>2 - Unlikely</b> | <b>3 - Possible</b> | <b>4 - Likely</b> | <b>5 - Almost Certain</b> |
| <b>LIKELIHOOD</b>        |                     |                     |                     |                   |                           |

Attention should also be paid to risks that are very rare or unlikely that could cause a catastrophic impact.

|  |  |
|--|--|
| <b>Committee</b>   | Audit Committee  |
| <b>Subject</b>   | Health and Safety Risk Register  |
| <b>Date of Committee meeting</b>   | Click or tap to enter a date.  |
| <b>Author</b>  | Ian Bow (HSWA)   |
| <b>Date paper prepared</b>   | 20/11/2020   |
| <b>Executive summary of the paper</b>  | <p>Please outline the follow elements of this paper:</p> <ul style="list-style-type: none"> <li>i) Purpose – what is it for<br/>To inform the H&amp;S Committee, Board of Management of the Health and Safety risks associated with organisational activities.</li> <li>ii) Impact – what are the intended outcomes<br/>Identifying through risk analysis where efforts can be made to continually improve health, safety and wellbeing wherever practicable and considerations for resource allocation as required.</li> <li>iii) Course of Action – what happens next &amp; by whom<br/>Responsible persons identified, Health and Safety Committee consider and review on a six-monthly basis. Appropriate actions identified, review of current and additional controls required to reduce “risk rating”.</li> </ul> |
| <b>Consultation</b><br>Please note which related parties, stakeholders and/or Committees have been consulted | Health and Safety Committee, minutes of meetings passed to Board   |
| <b>Action requested</b>  | <input checked="" type="checkbox"/> For information<br><input type="checkbox"/> For discussion<br><input type="checkbox"/> For endorsement<br><input type="checkbox"/> Strongly recommended for approval<br><input type="checkbox"/> Recommended with guidance (please provide further information, below)   |

## Perth College UHI

|  |   |
|--|---|
|  |   |
| <p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?<br/>If yes, please provide details.</p>  | <p>Yes</p> <p>Various in-house resources required to implement further controls and maintain current controls. No great financial impact</p>                    |
| <p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to the College, or mitigate against existing risk?<br/>(If yes, please provide details)</p>   | <p>Yes/ No</p> <p>Failure to maintain or improve health, safety and wellbeing could result in detrimental effect on College financially and reputationally.</p> |
| <p><b>Link with strategy</b></p> <p>Please highlight how the paper links to the Strategic Plan, or assist with:</p> <ul style="list-style-type: none"> <li>• Compliance</li> <li>• National Student Survey</li> <li>• partnership services</li> <li>• risk management</li> <li>• other activity [e.g. new opportunity] – please provide further information</li> </ul> | <p>This paper is linked to the Perth College UHI Health and Safety Policy</p>   |
| <p><b><u>Equality and diversity</u></b></p> <p>Does this activity/proposal require an Equality Impact Assessment?<br/>If yes, please give details:</p>   | <p>Yes/ No</p>  |

## Perth College UHI

|  |   |
|--|---|
| <p><b><u>Data Protection</u></b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please give details:</p>   | <p>No</p> <p>Click or tap here to enter text.</p>                                     |
| <p><b>Island communities</b></p> <p>Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p> | <p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p> |
| <p><b>Status</b> (e.g. confidential/non confidential)</p>  | <p>Non Confidential</p>   |
| <p><b>Freedom of information</b></p> <p>Can this paper be included in "open" business?*</p>  | <p>Yes</p>  |

\* If a paper should **not** be included within 'open' business, please highlight below the reason.

|   |                          |  |                          |
|---|--------------------------|--|--------------------------|
| Its disclosure would substantially prejudice a programme of research                                | <input type="checkbox"/> | Its disclosure would substantially prejudice the effective conduct of public affairs | <input type="checkbox"/> |
| Its disclosure would substantially prejudice the commercial interests of any person or organisation | <input type="checkbox"/> | Its disclosure would constitute a breach of confidence actionable in court           | <input type="checkbox"/> |
| Its disclosure would constitute a breach of the Data Protection Act                                 | <input type="checkbox"/> | Other<br>[please give further details]<br>Click or tap here to enter text.           | <input type="checkbox"/> |

For how long must the paper be withheld? Click or tap here to enter text.

Further guidance on application of the exclusions from Freedom of Information legislation is available via:

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>  
and

## Perth College UHI

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)



| Ref ID | Hazard                     | Description of associated activity   | Hazard location   | Risk  | Existing Evidence   | Likelihood | Impact         | Gross Risk | GR Rank | Actions in place to minimise the risk  | Reference to policies, procedures etc   | Residual Likelihood | Residual Impact | Residual Risk | GR Residual Rank | Further action required  | Target Date   | Person Responsible for Actions   |
|--------|----------------------------|--|-------------------|---|---|------------|----------------|------------|---------|--|---|---------------------|-----------------|---------------|------------------|--|---|--|
| HS01   | Display Screen Equipment   | Use of Display Screen Equipment  | Site Wide         | Musculoskeletal disorders.<br>Stress.<br>Eye Strain   | Staff Absence- Claim for compensation.<br>Reported problems to Line Manager/H&S Adviser.<br>Litigation.<br>Lack of DSE Assessments<br>Increased requests for formal DSE Assessments, advice and guidance<br>Increase in purchase of DSE Equipment specific to user requirements identified by risk assessment | 3 Possible | 4 Major        | 12         | 12      | HS1.1 Health and Safety Policy.<br>HS1.2 DSE Self- Assessment Forms with guidance.<br>HS1.3 Mandatory on-line DSE awareness, online training via Marshalls (H&S 2) containing DSE package.<br>HS1.5 Occupational Health assessment for new staff, if required, within one month, and current staff if required within two months following completion of DSE self- assessment form.<br>HS1.6 H&S included in staff induction session<br>HS1.7 Staff provided with ergonomic equipment as required.<br>HS1.10. DSE Policy approved  | Qual 030- Health & Safety Policy (Incl Organisation & Arrangements)<br>Qual 211 - Display Screen Equipment (DSE) Policy                           | 3 Possible          | 3 Significant   | 9             | 9                | HS1.8P Annual reminder from Health, Safety and Wellbeing Adviser (HSWA) to staff and managers ref review of DSE Risk Assessment, particularly of changes to work station.  | HS1.8P January 2021   | HSWA for reminder, line manager for ensuring done by staff   |
| HS02   | Driving for Work           | Use of motor vehicles (lease, hire or personal vehicle) for College business | Various locations | Incllement weather.<br>Vehicle breakdown.<br>Accident.<br>Insufficient training for vehicle type.<br>Illegal driving, driving without correct license and/or insurance.<br>Driver fatigue.<br>Medical condition.<br>Un-road worthy vehicle. | Accident/Incident Reports.<br>Sickness Absence figures.<br>Insurance claims.<br>Emergency Services Reports.<br>Speeding Fines.<br>Prosecution eg invalid licence  | 3 Possible | 4 Major        | 12         | 12      | HS2.1 All Staff who drive a college vehicle for work complete Motor Insurance Declaration form.<br>HS2.2 Copy of driving licence held by Property Secretary for all staff driving hired and leased vehicles on College business.<br>HS2.3 Any staff driving minibus must prove possess D1 or equivalent and undertake MIDAS training and obtain certificate.<br>HS2.4 Fork lift and tractor certificated/trained drivers.<br>HS2.5 Vehicle booking form completed on line with drop down list of eligible drivers.<br>HS2.6 Electronic copy of vehicle booking form passed to Property Secretary for checking.<br>HS2.7 Driving for Work Policy in place.<br>HS2.8 M.V. Technician carries out weekly/monthly checks on all College vehicles (including long-term hire).<br>HS2.9 General vehicle winter checklist issued to all staff.<br>HS2.10 Risk assessments for driving activities completed and centrally held by HSWA.<br>HS2.12 Property Secretary conducts (continuing process)   | Qual 030- Health & Safety Policy (Incl Organisation & Arrangements)<br>Qual 085 - Driving for Work Policy   | 1 Very Rare         | 4 Major         | 4             | 4                | HS2.11P Review of Risk Assessments   | HS2.11P Initial review Oct 19, revised assessment required by June 2021                                 | Head of Estates, HSWA  |
| HS03   | Fire                       | Fire Alarm Activation, False Alarms, Wifful Fire Raising                     | Various Locations | Mains gas.<br>Cylinder gas.<br>Electrical equipment.<br>Electrical installation.<br>Catering activities.<br>Welding areas.<br>Motor vehicle spraybooth.<br>Fire-raising.<br>Flammables.<br>Combustibles.<br>Student Residences.             | Burns.<br>Smoke inhalation.<br>Injury/death.<br>Explosion.<br>Fire entrapment leading to injury/death/prosecution.<br>Insurance claims.<br>Emergency Services Reports.<br>Sickness absence.<br>Accident/Incident Reports.<br>Accident Investigations.<br>Prosecution.   | 3 Possible | 5 Catastrophic | 15         | 16      | HS3.2 Guidance in H&S Staff Handbook issued to new staff and on PerthNet.<br>HS3.3 Fire Drill at least twice per year.<br>HS3.4 Fire Risk Assessment completed for all buildings and reviewed by HSWA.<br>HS3.6 Workplace Inspection.<br>HS3.7 Emergency fire fighting equipment.<br>HS3.8 Relevant staff trained in use of fire -fighting equipment<br>HS3.10 Visitor sign-in register.<br>HS3.11 Visitor badge provides evacuation information, and visitor information leaflet contains key H&S information.<br>HS3.12 Fire alarm system installed in all College buildings.<br>HS3.13 Fire notices in all rooms and at exits.<br>HS3.14 Safe Fire Assembly points.<br>HS3.15 Written information provided for external lets.<br>HS3.16 Fire Emergency Evacuation Procedure revised and in place and available on web.<br>HS3.17 On-call Duty Manager system in place for evening opening.<br>HS3.18 Automatic fire door closures in high risk areas.<br>HS3.19 Duty Wardens on site at Student Residences at all times.<br>HS3.20 Heat and smoke detectors in Student Residences.<br>HS3.21 Fire control panel in Student Residences reception.<br>HS3.22 Mandatory on-line Fire Awareness and Safety Training.<br>HS3.24 Annual Fire Action Plan in place and monitored and updated each year along with review of risk assessments | Qual 030- Health & Safety Policy (Incl Organisation & Arrangements)<br>Qual 089 - Fire & Emergency Evacuation Procedure                           | 3 Possible          | 4 Major         | 12            | 12               | HS3.1P Recruit Fire Marshals and Duty Fire Officers for all locations during standard business hours, LM involvement.<br>HS3.5P Refresher training for Evacuation Team.<br>HS3.9P Automatic pop-up message on PC's reminder to all staff working late/out of normal office hours to book in at reception.<br>HS3.25P Fire Marshal training to continue for nominated persons to maintain competence<br>HS3.26P Review of Flammable substances held in storage facilities<br>HS3.27P Implement systems and procedures for recording Fire safety checks and inspections. | HS3.1P June 2021.<br>HS3.9P July 2021.<br>HS3.25P Fire 2021.<br>HS3.26P March 2021.<br>HS3.27P Feb 2021 | HS3.1 - Head of Estates<br>HS3.5 HSWA<br>HS3.9 ICT Manager<br>HS3.25 HSWA<br>HS3.26 HSWA<br>HS3.27P Head of Estates & HSWA |
| HS04   | Stressors in the Workplace | Staff reporting work related stress  | Site Wide         | Management standards for work related stress the following areas:<br>•Demands<br>•Control<br>•Support<br>•Relationships<br>•Role<br>•Change are not being met   | Staff Sickness Absence.<br>Staff Survey.<br>Claim for compensation.<br>Poor performance.<br>Employment Tribunal claim.  | 4 Likely   | 4 Major        | 16         | 16      | HS4.1 Occupational Health referral and confidential independent counselling service.<br>HS4.2 Occupational Health appointments available.<br>HS4.3 Sickness absence procedures.<br>HS4.6 Phased return to work following sickness absence.<br>HS4.7 Professional reviews for all staff.<br>HS4.8 Bronze, Silver, Gold award for Healthy Working Lives – 3-yearly staff wellbeing survey.<br>HS4.9 Stress Management Policy in place<br>HS4.10 On-line stress management training module<br>Flexible Working Policy in place<br>HS4.13 Management soft skills training to address stress management standards   | Qual 030- Health & Safety Policy (Incl Organisation & Arrangements)<br>Qual 087 - Stress Management Policy  | 3 Possible          | 3 Significant   | 9             | 9                | HS4.4P Conduct an assessment of stressor triggers via staff survey.<br>HS4.5P Conduct 3 training/awareness events throughout academic year.<br>HS4.12P Occupational stress risk assessment framework to be developed with HR team.   | HS4.4P May 2021.<br>HS4.5P Dec 2021.<br>HS4.12P June 2021   | HS4.4P Head of HR & OD<br>HS4.5P HR&OD Business Partner<br>HS4.12P HSWA  |
| HS05   | Contractors on Site        | Contractors conducting major and minor works on-site                         | Site Wide         | Contractors do not comply with College safety measures and cause injury/death to persons or damage to property/equipment.   | Accident/Incident Reported.<br>Sickness Absence.<br>H&S Adviser/Estates Management observations/inspections.<br>Litigation  | 3 Possible | 4 Major        | 12         | 12      | HS5.1 Contractors sign Visitors Book and issued with Visitor Badge.<br>HS5.2 Contractor Certificate of Employer's and Public Liability.<br>HS5.3 Contractors receive H&S induction.<br>HS5.4 Contractors complete a health and safety questionnaire for pre-tender of planned works.<br>HS5.5 Permit to Work issued to contractors when required.<br>HS5.6 Estates Management attends pre-planning meetings for tendered works.<br>HS5.7 CDM Regs, a CDM Co-ordinator appointed as required.<br>HS5.8 Managing Contractors On Site Checklist to ensure induction, RAMS, PTW, Insurance certificates etc are all in order.<br>HS5.9 Estates Management meet to plan on-site contractors activities and inspect/observe contractors working practices to ensure safety standards are met.<br>HS5.10 Management of Contractors Policy – in place  | Qual 030- Health & Safety Policy (Incl Organisation & Arrangements)<br>Qual 108 - Managing Contractors On Site Policy<br>Qual 089 Asbestos Policy | 2 Unlikely          | 4 Major         | 8             | 8                |  |   | Head of Estates  |

|      |                                 |   |           |   |  |            |                |    |    |  |   |            |                |    |    |  |  |  |
|------|---------------------------------|---|-----------|---|--|------------|----------------|----|----|--|---|------------|----------------|----|----|--|--|--|
| HS06 | Asbestos                        | Staff, Students, Contractors and Visitors coming into contact with asbestos containing materials (ACM's)                            | Site Wide | Risk of employees, contractors and others coming into contact with asbestos containing materials and inhalation of asbestos fibres.                                     | Asbestos related diseases. Asbestos contamination and resultant disruption. Staff sickness. Claims for compensation.   | 3 Possible | 4 Major        | 12 | 12 | HS6.1 Asbestos Policy in place<br>HS6.2 Asbestos Register held in Estates Office and updated as asbestos is removed or new ACM's identified.<br>HS6.3 Approved contractors used for asbestos removal.<br>HS6.4 All College staff email to advise when asbestos removal is taking place.<br>HS6.5 All contractors advised of any asbestos at induction.<br>HS6.6 Asbestos removal programme in place to ensure all remaining asbestos is minimised in all College owned premises. Annual review of progress.<br>HS6.7 Full asbestos survey completed in April 2014<br>HS6.8 Permit to Work System as per contractors checklist.<br>HS6.9 Asbestos awareness delivered to relevant staff.  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 089 Asbestos Policy   | 2 Unlikely | 4 Major        | 8  | 8  | HS6.10P Assurance required for annual review of asbestos register<br>HS6.11P Assurance required for annual inspection of known ACM's according to register   | HS6.10P Aug 2021. HS6.11P Aug 2021   | Head of Estates  |
| HS07 | Academic and Work Equipment     | Use of plant and machinery including office equipment, woodworking machines, lathes, milling machines, lasers, knives, slicers etc. | Site Wide | Risk of injury or death caused by poorly maintained and/or faulty equipment, including plant, tools, machinery, vehicles, ICT and office equipment. Risk of HAVS, NIHL. | Accident/Incident/Near Miss statistics. Maintenance/Service Reports. Breakdown of Equipment. Sickness Absence. Claim for compensation. Enforcing Authority notice. | 3 Possible | 4 Major        | 12 | 12 | HS7.2 Head of Estates has rolling programme of works to ensure legal compliance and acceptable standards of maintenance (LOLER - PUWER - Pressure Systems)<br>HS7.3 Risk assessments and training in place for all high risk activities - priorities identified.<br>Risk assessment uploaded to PerthNet.<br>HS7.4 Hazard Report card in place.<br>HS7.5 Risk Assessments in place and reviewed as appropriate.<br>HS7.6 Statutory inspections for pressure systems, gas safety, lifting equipment, local exhaust ventilation.<br>HS7.7 Occupational health checks.<br>HS7.8 Portable Appliance Testing<br>HS7.9 Spot Audit/ workplace inspections.<br>HS7.11 Accident/Incident investigation by HSWA to prevent re-occurrence.<br>HS7.12 Procedure in place for HR to advise HSWA of any staff off sick due to work related absence.  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 066 - Control of Noise at Work Policy Qual 106 - Electrical Safety Policy Qual 113 Vibration at Work Policy | 2 Unlikely | 4 Major        | 8  | 8  | HS7.1P All departments to create comprehensive Academic and Work Equipment (including PAT) Register for Head of Estates.<br>HS7.10P Nominated staff to complete Risk Assessment training.<br>HS7.14P HSWA compliance inspections of higher risk areas to be conducted.<br>HS7.15P Aero Engineering to train and appoint Laser Safety Officer, compile Laser Safety Orders and conduct training where appropriate | HS7.1P End June 2021. HS7.10P Aug 2021. HS7.14P HSWA HS7.15P Rolling programme. HS7.15P Mar 2021 | HS7.1P All Heads of Department/SDO HS7.1P HSWA HS7.14P HSWA HS7.15P SDO - STEM |
| HS08 | Manual Handling Operations      | Moving and Handling of Items / loads  | Site Wide | Musculoskeletal injuries as a result of poor manual handling techniques. Damage to College property/goods etc.  | Accident Reports. Sickness Absence. Requests for mechanical aids. Claims for injuries Damaged property, goods etc...   | 3 Possible | 4 Major        | 12 | 12 | HS8.1 Risk Assessments compiled as identified from MH Hazard Survey<br>HS8.2 Training in manual handling operations provided for staff as identified.<br>HS8.3 HSWA reviews risk assessments for manual handling activities.<br>HS8.4 Manual Handling Policy in place  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 109 - Manual Handling Policy  | 3 Possible | 3 Significant  | 9  | 9  | HS8.5P HSWA compliance inspections of higher risk areas to be conducted including training records and risk assessments, assessing MH activities.  | HS8.5P Rolling programme   | HSWA   |
| HS09 | Slips, Trips, Falls             | N/A   | Site Wide | Injury as a result of exposure to slips, trips and fall hazards in the internal and external working environment  | Accident/Incident Reports. Hazard Reporting Sickness Absence Records. Insurance claims.  | 3 Possible | 4 Major        | 12 | 12 | HS9.1 Caretaker on site 5.30am-10.00pm.<br>HS9.2 Dedicated Property Helpdesk telephone to report repairs and maintenance.<br>HS9.3 Repair and maintenance team in place.<br>HS9.4 Caretaker Assistance form can be completed on intranet by all staff.<br>HS9.5 Signage/barriers available and used.<br>HS9.6 College owned tractor with plough and salt spreader for snow clearing and gritting.<br>HS9.7 Grit bins and salt storage located across campus.<br>HS9.8 Manual gritting of paths and steps.<br>HS9.9 Grounds maintenance contractor in place. HS9.10 Floor mats in place at building entrances cleaned and replaced weekly.<br>HS9.11 Record of autumn and winter ground maintenance.<br>HS9.12 Designated Day Cleaner also on call to deal with spillages promptly.<br>HS9.13 Workplace inspections.<br>HS9.14 General Health & Safety on-line training for staff.<br>HS9.15 Workplace risk assessments.<br>HS9.16 Accident figures in relation to slips, trips and falls reviewed at H&S Comm<br>HS9.17 Hazard Report card in use for staff and students.<br>HS9.18 Handrails installed on external path | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 109 - Manual Handling Policy  | 3 Possible | 3 Significant  | 9  | 9  |  | Head of Estates  |  |
| HS10 | Electricity and Gas (Utilities) | Use of electricity and/or natural gas   | Site Wide | Burns Carbon monoxide poisoning Electrocutation Explosion Fire Faulty equipment   | Accident/Incident Reports. Sickness Absence. Insurance claims. Disruption to business continuity.  | 3 Possible | 4 Major        | 12 | 12 | HS10.1 Fixed Wiring Testing – rolling programme in place<br>HS10.2 Portable Appliance Testing.<br>HS10.3 College Electrician on site.<br>HS10.4 Student induction on use of academic and personal equipment.<br>HS10.6 Workshop Technicians complete visual inspections.<br>HS10.7 Distributions Boards updated in Brahan and in Goodyburn in line with 19th edition of IEE (Institute of Electrical Engineers) Electricity at Work Regulations.<br>HS10.8 Electricity at Work Policy in place<br>HS10.9 Annual gas safety checks<br>HS10.10 Implement recommendations of Fire Risk Assessments  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements)  | 2 Unlikely | 3 Significant  | 6  | 6  | HS10.5P Staff induction.   | HS10.5P HSWA HS10.10P Head of Estates  |  |
| HS11 | Working at Height               | Conducting Work at Height   | Site Wide | Injury from a fall from height, falling objects, and includes injury at below ground level.   | Accident/Incident Reports. Sickness Absence. Insurance Claim   | 3 Possible | 5 Catastrophic | 15 | 15 | HS11.1 Suitable equipment available.<br>HS11.2 Relevant staff have received training.<br>HS11.3 Signage and barriers available when required.<br>HS11.4 Works timeset for minimum disruption.<br>HS11.5 Competent contractors used under tender process.<br>HS11.6 HSWA undertakes inspections and spot checks<br>HS11.7 Specialist contractors for specific works eg chimney stack.<br>HS11.8 Managing Contractors On Site Checklist with H&S induction, method statement etc.<br>HS11.9 Working at Heights Policy in place<br>HS11.10 Working at Heights risk assessments in place.  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 048 - Work at Height Policy Qual 108 - Managing Contractors On Site Policy                                  | 2 Unlikely | 5 Catastrophic | 10 | 10 | HS11.11P H&S Adviser to deliver working at height training.<br>HS11.12P WAH activities and Risk Assessments to be re-assessed  | HS11.11P Aug 2021. HS11.12P Aug 2021.  | HS11.11P HSAW HS11.12 Heads of Department/SDO                                  |
| HS12 | Water Management                | Use of mains fed and storage tank water   | Site Wide | Contaminated water systems. Legionnaire's Disease   | Sickness Absence. Water Temperature Monitoring Sheet. Bio Testing. Positive Sample Report  | 3 Possible | 5 Catastrophic | 15 | 15 | HS12.1 Water Temperature Monitoring on Campus and Student Residences.<br>HS12.2 Water tanks and pipes cleaned annually in Brahan, Goodyburn, Webster, Nursery and Student Residences.<br>HS12.3 Legionella Risk Assessments.<br>HS12.4 External consultancy providing required checks and College now fully compliant with L8 legionella legislation.<br>HS12.5 Water Management Policy in place<br>HS12.6 Two trained Responsible People on site  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 107 - Water Management Policy   | 2 Unlikely | 3 Significant  | 6  | 6  | HS12.6 Ensure Legionella Responsible people have refresher training planned in budget  | Head of Estates / Estates Officer  |  |

|      |   |  |           |  |   |            |                |    |    |   |   |            |                |    |    |   |  |  |
|------|---|--|-----------|--|---|------------|----------------|----|----|---|---|------------|----------------|----|----|---|--|--|
| HS13 | Lone Working                                      | Staff working alone and/or without close supervision | Site Wide | Accidents/incidents when staff lone working inability to seek emergency assistance. Risk of violence and aggression. Staff may feel vulnerable/stressed etc. | Accident/Incident Report. Insurance claim. Sickness Absence   | 3 Possible | 4 Major        | 12 | 12 | HS13.1 Receptionists and library staff provided with personal alarms.<br>HS13.3 Risk assessments in place for campus receptions, library areas<br>HS13.4 Staff have pre-arranged check-in time whilst off site eg Work based assessors.<br>HS13.5 Staff working late on-site must sign in at reception.<br>HS13.8 Lone Working Policy in place.<br>HS13.9 Lone Working training offered to staff (incorporating managing violence and aggression.)<br>HS13.10 Review of Risk Assessments, Lone Working procedures and training  | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 068 - Lone Working Policy   | 3 Possible | 3 Significant  | 9  | 9  | HS13.7P Provide LW and CALM training.   | HS13.7P Dec 2021                                       | Head of HR & OD  |
| HS14 | Noise and Vibration at Work                       | Use of plant and equipment                           | Site Wide | Noise Induced Hearing Loss (NIHL). Tinnitus. Work Related Upper Limb Disorder (WRULD) Hand Arm Vibration Syndrome (HAVS) Whole Body Vibration (WBV)          | Sickness absence. Accident/Incident reports. Occupational Health Reports. Compensation claims. Hazard Reporting                                 | 3 Possible | 4 Major        | 12 | 12 | HS14.1 Students and staff given information on safe noise levels.<br>HS14.2 Students and staff required to wear ear protection in music practice rooms etc.<br>HS14.3 Ear protection for staff and students in engineering and technical workshops.<br>HS14.5 Information posters in certain work areas.<br>HS14.6 High spec moulded personal ear plugs provided to Music and Audio staff.<br>HS14.8 Audiometry Testing for staff by Occupational Health<br>HS14.9 Noise at Work policy in place<br>HS14.10 Vibration at Work Policy in place<br>HS14.10 Health Surveillance Policy in place. | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 113 - Vibration at Work Policy Qual 066 - Control of Noise at Work Policy Qual 121 - Health Surveillance Policy | 3 Possible | 3 Significant  | 9  | 9  | HS14.4P Task specific risk assessments to be conducted.<br>HS14.7P Noise level measurement recorded in engineering workshops and music department<br>HS14.9P Awareness sessions to be developed and delivered to staff and students by HSWA   | HS14.4P June 2021. HS14.7P July 2021. HS14.9 Sept 2021 | HS14.4P SM/SDD<br>HS14.7 HSAW<br>HS14.9 HSAW   |
| HS15 | Control of Substances Hazardous to Health (COSHH) | Storage, use and disposal of hazardous substances    | Site Wide | Dermatitis. Respiratory problems. Burns  | Sickness Absence. Accident/Incident Reports. Occupational Health Reports. Compensation claims. Environmental and/or HSE enforcement action      | 3 Possible | 4 Major        | 12 | 12 | HS15.1 COSHH Assessments in place.<br>HS15.2 COSHH covered in staff induction.<br>HS15.3 Occupational Health appointments.<br>HS15.4 Skin care, hand wash and gloves provided.<br>HS15.5 LEV in high risk areas.<br>HS15.6 COSHH Policy in place<br>HS15.7 Annual review of COSHH Assessments   | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 103 - Control of Substances Hazardous to Health (COSHH) Policy  | 3 Possible | 3 Significant  | 9  | 9  | HS15.8P Staff awareness and self-assessment skin checks to be put in place by HSWA – to be taken forward with OH provider.<br>HS15.9P HSWA to develop and deliver COSHH risk assessment training and skin care training.  | HS15.8P Aug 2021. HS15.9P Aug 2021                     | HS15.8P HSAW<br>HS15.9P HSAW   |
| HS16 | Campus Security                                   | Security On Site                                     | Site Wide | Vandalism, graffiti, theft, violence and aggression, arson/ wilful fire raising Ant-social behaviour   | Fire damage Theft Graffiti on buildings Property and equipment vandalised Reported incidents  | 3 Possible | 4 Major        | 12 | 12 | HS16.1 Security alarms & fire alarms<br>HS16.3 On-site Caretaker<br>HS16.4 Evening & weekend security patrols<br>HS16.5 Sign in/out system<br>HS16.6 ID badges<br>HS 16.7 Gates/doors locked in evening<br>HS16.8 Lone Working Policy<br>HS16.9 Security Audit<br>HS16.10P Review of CCTV coverage, additional CCTV costed and completed 2019<br>Internal and external CCTV cameras at ASW<br>HS17.12 Campus Security Policy in place   | Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 114 - Campus Security Policy  | 3 Possible | 3 Significant  | 9  | 9  | HS16.12 Campus Security Policy to be reviewed   | HS17.12P Aug 2021                                      | Head of Estates  |
| HS17 | Covid-19  | Covid-19 Pandemic affecting College functions        | Site Wide | Ineffective controls in place to mitigate risk of spread of Covid-19 virus transmission and infection  | National and Regional Statistics, cases reported of staff and students affected, testing including positive tests and numbers in self isolation | 4 Likely   | 5 Catastrophic | 20 | 20 | HS17.1 Adherence to UK and Scottish Government Guidance including Sector Specific.<br>HS17.2 Organisational Covid-19 Risk Assessments<br>HS17.3 Curriculum area and Departmental Covid-19 Specific Risk Assessments.<br>HS17.4 Covid Safe measures in place including hand and respiratory hygiene, physical social distancing, minimal personnel on Campus, Public Information Posters, Test and Protect logging, procedures in place for unwell persons on Campus.  | PC Covid-19 Risk Assessments, Departmental Risk Assessments,  | 3 Possible | 5 Catastrophic | 15 | 15 | HS17.5P Department to review or reassess local risk assessments<br>HS17.6P Scottish Government Guidance to be monitored and local guidance to be updated if required<br>HS17.7P Organisational Covid-19 Risk Assessments to be reviewed<br>HS17.8P CRG to continue weekly until determined not to be necessary by H&S Committee | Ongoing<br>Ongoing<br>Ongoing                          | HS17.5P Heads of Department/SDD<br>HS17.6P Depute Principal<br>HS17.7P HSAW<br>HS17.8P Head of Estates |


### Details of Risk


Each risk has been categorised and allocated a main reference eg HS1 for Display Screen Equipment, HS6 for Asbestos. This reference continues with the Control Measures which are numbered consecutively. Planned Control Measures are referenced with "P" until complete and the Control Measure is then transferred to the "In Place" column where the "P" is removed.

The Health & Safety Committee will review the profile quarterly.  
The Audit Committee will review the profile every 6 months.

| IMPACT                   |  |   |   |   |           |  |
|--------------------------|--|---|---|---|-----------|--|
|                          | Safety   | Quality of Service  | Reputation  | Environment   | Cost      | Legal  |
| <b>5 - Catastrophic</b>  | Incident leading to fatality. Multiple permanent injuries or irreversible ill health. Multiple patients involved | Severe impact on the quality of service by the College resulting in significant increase in complaints from service users (50% or more) | External reputation irrevocably destroyed or damaged. Severe impact on staff turnover (increase of >20% above average levels)                                       | Would cause catastrophic environmental damage leading to fines against the College and significant resources to rectify | >£2.5M    | Numerous Major Litigations                               |
| <b>4 - Major</b>         | Major injury or illness requiring absence greater than 14 days. Long term ill health or incapacity               | Considerable impact on the quality of service by the College resulting in a marked increase in complaints from service users (25-50%)   | External reputation severely damaged: considerable effort and expense required to recover. Major impact on staff turnover (increase of 10-20% above average levels) | Would cause extensive environmental damage requiring significant resources to rectify                                   | £1-2.5M   | Single Major Litigation or numerous Moderate Litigations |
| <b>3 - Significant</b>   | Injury or illness requiring professional intervention. Absence <14 days. Reportable to regulatory agency.        | Some impact on the quality of service by the College resulting in an increase in complaints from service users (10-20%)                 | External reputation damaged: some effort and expense required to recover. Moderate impact on staff turnover (increase of 10-20% above average levels)               | Would cause some environmental damage requiring the allocation of some resources to rectify                             | £500K-1M  | Single Moderate Litigation or Numerous Minor Litigations |
| <b>2 - Minor</b>         | Minor injury or illness requiring minor intervention. Absence may be up to 7 days                                | Minor impact on the quality of service by the College resulting in an increase in complaints from service users (<10%)                  | External reputation minimally affected: little effort or expense required to recover. Minor impact on staff turnover (increase of 5-10% above average levels)       | Minor environmental damage. Rectification occurs from within existing budget  | £100-500K | Single Minor Litigation                                  |
| <b>1 - Insignificant</b> | Minimal effect requiring little or no intervention. No absence   | No impact on quality of service delivered by the College  | External reputation not affected. No impact on staff turnover   | No environmental damage   | £0-100K   | Threat of litigation requiring small compensation        |

| LIKELIHOOD  |  |  |  |   |
|---|--|--|--|---|
| 1 - Very Rare   | 2 - Unlikely                                 | 3 - Possible   | 4 - Likely                                   | 5 - Almost Certain                                  |
| Remote, the event may only occur in exceptional circumstances | Unlikely, the event could occur at some time | Possible, the event is expected to occur at some point | Fairly likely, the event will probably occur | More than likely, the event is anticipated to occur |

 Means risk is accepted and further controls could still be created if felt justified.

 Means we recognise the level of risk and where practicable we shall have future actions planned to further reduce the risk level in a reasonable timeframe.

 Means we are not comfortable with this risk and either there are no actions planned or none that are practicable to reduce the risk to an acceptable level in a reasonable timeframe.

**Risk Matrix (for Gross and Residual Risk)**

| <b>IMPACT</b>     |                   |              |              |            |                    |  |
|-------------------|-------------------|--------------|--------------|------------|--------------------|--|
| 5 - Catastrophic  | 5                 | 10           | 15           | 20         | 25                 |  |
| 4 - Major         | 4                 | 8            | 12           | 16         | 20                 |  |
| 3 - Significant   | 3                 | 6            | 9            | 12         | 15                 |  |
| 2 - Minor         | 2                 | 4            | 6            | 8          | 10                 |  |
| 1 - Insignificant | 1                 | 2            | 3            | 4          | 5                  |  |
|                   | 1 - Very Rare     | 2 - Unlikely | 3 - Possible | 4 - Likely | 5 - Almost Certain |  |
|                   | <b>LIKELIHOOD</b> |              |              |            |                    |  |

## Perth College UHI

Paper 6

|   |   |
|---|---|
| <b>Committee</b>  | Audit Committee   |
| <b>Subject</b>  | FOI & Data Protection Quarterly Update  |
| <b>Date of Committee meeting</b>  | 11/03/2021  |
| <b>Author</b>   | Ian McCartney, Clerk to the Board of Management   |
| <b>Date paper prepared</b>  | 04/11/2021  |
| <b>Executive summary of the paper</b>   | Summary of data relating to FOI requests received and data protection issues raised for the Quarter to January 2021   |
| <b>Consultation</b><br>How has consultation with partners been carried out?   | Information provided in this paper is provided within quarterly statistics provided to the Scottish Information Commissioner  |
| <b>Action requested</b>   | <input checked="" type="checkbox"/> For information only<br><input type="checkbox"/> For discussion<br><input type="checkbox"/> For recommendation<br><input type="checkbox"/> For approval |
| <b>Resource implications</b><br>(If yes, please provide details)  | No  |
| <b>Risk implications</b><br>(If yes, please provide details)  | Informs Risk Register   |
| <b>Link with strategy</b><br>Please highlight how the paper links to the Strategic Plan, or assist with: <ul style="list-style-type: none"> <li>• Compliance</li> <li>• National Student Survey</li> <li>• partnership services</li> <li>• risk management</li> <li>• other activity [e.g. new opportunity] – please provide further information</li> </ul> | Informs Risk Register   |

## Perth College UHI

|   |                  |
|---|------------------|
| <u>Equality and diversity</u><br>Yes/ No<br>If yes, please give details:  | No               |
| <b>Island communities</b><br>Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)? | No               |
| <u>Data Protection</u><br>Does this activity/ proposal require a Data Protection Impact Assessment?   | No               |
| <b>Status</b> (e.g. confidential/non confidential)  | Non-Confidential |
| <b>Freedom of information</b><br>Can this paper be included in "open" business?*  | Open Business    |

\* If a paper should **not** be included within 'open' business, please highlight below the reason.

|   |                          |  |                          |
|---|--------------------------|--|--------------------------|
| Its disclosure would substantially prejudice a programme of research                                | <input type="checkbox"/> | Its disclosure would substantially prejudice the effective conduct of public affairs | <input type="checkbox"/> |
| Its disclosure would substantially prejudice the commercial interests of any person or organisation | <input type="checkbox"/> | Its disclosure would constitute a breach of confidence actionable in court           | <input type="checkbox"/> |
| Its disclosure would constitute a breach of the Data Protection Act                                 | <input type="checkbox"/> | Other<br>[please give further details]<br>Click or tap here to enter text.           | <input type="checkbox"/> |

For how long must the paper be withheld? Click or tap here to enter text.

Further guidance on application of the exclusions from Freedom of Information legislation is available via:

<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>  
and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

# Quarterly Freedom of Information & Data Protection Update

## Academic Year 2020/21 | Quarter 1 | Nov 2020 – Jan 2021

### 1. Summary of Key Activities

Whilst Quarter 2 of 2020/21 showed numbers broadly in line with previous years (this Quarters numbers now highlighted in yellow for ease of identification), ongoing work has absorbed a considerable amount of time over this period not included in these statistics.

Historic issues that remain unclosed have resulted in recent investigations by both the Information Commissioner’s Office (ICO) and the Scottish Information Commissioner (SIC). Whilst the College remains satisfied that processes relating to these cases are robust, there is an inherent risk that we may be held to additional levels of scrutiny by one or both of these statutory bodies, therefore a reference to these issues has been recorded on the College’s Strategic Risk Register.

A Request To Be Forgotten, received during Q3 of 2019/20, remains to be fully concluded. While UHI have conducted the remainder of their searches and provided the Subject with a partial disclosure, Perth College is now required to conduct a full search of all data files where the Subject is referenced and assess whether not data is eligible to be retained under a set of established criteria. These data files include all files stored on individual and shared drives, Perthnet, Sharepoint and email accounts. Whilst the scope of the exercise related to files stored on drives is yet to be established, an initial search has revealed that in excess of 130,000 emails over more than 500 individual and generic email accounts will require to be sifted and assessed.

### 2. Freedom of Information

#### **a. Total Number of Requests – Year to Date**

| 2020/21<br>Quarter 1 | 2020/21<br>Quarter 2 | 2020/21<br>YTD | 2019/20<br>Full Year | 2018/19<br>Full Year |
|----------------------|----------------------|----------------|----------------------|----------------------|
| 7                    | 9                    | 16             | 28                   | 39                   |

#### **b. Total Number of Requests – Year on Year Comparison**

| 2020/21<br>Quarter 2 | 2019/20<br>Quarter 2 | 2018/19<br>Quarter 2 |
|----------------------|----------------------|----------------------|
| 9                    | 10                   | 1                    |



**c. Request Topics – 2020/21**

| Type                 | Q2 | YTD |
|----------------------|----|-----|
| Academic-Related     | 3  | 4   |
| Student-Related      | 2  | 5   |
| Compliance           | 1  | 1   |
| Financial            | 0  | 1   |
| Estates (incl COVID) | 2  | 2   |
| HR                   | 1  | 2   |
| IT                   | 0  | 1   |
| TOTAL                | 9  | 16  |

**d. Request Sources – 2020/21**

| Type                 | Q2 | YTD |
|----------------------|----|-----|
| Legal Representative | 2  | 3   |
| Campaigning Groups   | 0  | 3   |
| Trade Union          | 0  | 1   |
| Press                | 0  | 0   |
| Staff                | 0  | 0   |
| Student              | 1  | 2   |
| University Research  | 1  | 1   |
| Unknown/Anonymous    | 5  | 6   |
| TOTAL                | 7  | 16  |

**e. Response Times – 2020/21**

|                               | Q1 | Q2 | YTD |
|-------------------------------|----|----|-----|
| Replied within Statutory Time | 6  | 5  | 11  |
| Late                          | 1  | 1  | 2   |
| To be completed*              | 0  | 3  | 3   |

\*Outstanding response still deemed to be on schedule under legal definition due to delay in commencing request while clarification was sought from requestor.

**3. Data Protection**

**a. Total Number of Requests – Year to Date**

|                         | 2020/21<br>Q1 | 2020/21<br>Q2 | 2020/21<br>YTD | 2019/20<br>Full Year | 2018/19<br>Full Year |
|-------------------------|---------------|---------------|----------------|----------------------|----------------------|
| Subject Access Requests | 2             | 4             | 6              | 6                    | 10                   |
| Data Breaches           | 3             | 3             | 6              | 13                   | 13                   |

**b. Total Number of Requests – Year-on-Year Comparison**

|                         | 2020/21<br>Q2 | 2019/20<br>Q2 | 2018/19<br>Q2 |
|-------------------------|---------------|---------------|---------------|
| Subject Access Requests | 4             | 2             | 4             |
| Data Breaches           | 3             | 3             | 5             |

**c. Subject Access Request Information**

SARs received this quarter related to:

- Data requested by a student around an ongoing complaints process;
- Data requested by staff member related to an ongoing HR matter;
- A request from a student which was deemed to be an extension of a previous SAR;
- A request from UHI re a wider SAR request from a student which included some data retained by Perth College,

**d. Data Breach Information – Q3**

| Incident  | Action Taken   | ICO informed?                   |
|---|--|---------------------------------|
| Staff member in Counselling not aware of new processes being used, sent personal data to student relating to a different student accessing the service.   | Student contacted; email deleted.<br><br>Procedures within Counselling reviewed with Head of Department and other staff members to ensure established systems complied with. | No – risk threshold not reached |
| Teaching staff member accidentally screen shared feedback relating to a different student with the same first name.<br><br>Feedback sheet does not contain any personal information other than the student's name and student number. | Issue identified before the end of the tutorial and rectified. Other student notified of error.  | No – risk threshold not reached |

| <b>Incident</b>  | <b>Action Taken</b>   | <b>ICO informed?</b>                   |
|--|---|--|
| <p>Teaching staff member recorded a class in Webex Meetings for sharing with students who could not be present.</p> <p>Student asked to speak to staff member at the end of class about personal circumstances and to request a short extension on submissions.</p> <p>Recording not switched off until additional conversation had commenced, and non-sensitive personal data referred to.</p> <p>Full recording was uploaded for use by all students in class, including additional footage.</p> | <p>Once prompted, access to the recording was immediately disabled.</p> <p>The recording was released on Tuesday 16th Feb at 3.17pm, and disabled approx. 10am on Thursday 18th Feb.</p> <p>In total 12 students had access to the recording. Only one student viewed the recording.</p> <p>The presentation was edited and made available for the class within 24 hours of being disabled.</p> | <p>No – risk threshold not reached</p> |

Ian McCartney  
04 March 2021

## Perth College UHI

Paper No. 7

|   |  |
|---|--|
| <b>Committee</b>  | Audit Committee  |
| <b>Subject</b>  | Balanced Scorecard 2019/20   |
| <b>Date of Committee meeting</b>  | 11/03/2021   |
| <b>Author</b>   | Kirsty Campbell, Project & Planning Officer  |
| <b>Date paper prepared</b>  | 25/02/2021   |
| <b>Executive summary of the paper</b>   | <p>Please outline the follow elements of this paper:</p> <ul style="list-style-type: none"> <li>i) The attached paper is the Vision 2016 Balanced Scorecard, showing KPI data aligned with the aims of the college Strategic Plan 2016-21</li> <li>ii) The Balanced Scorecard tracks performance against the KPIs identified by the Strategic Plan</li> <li>iii) The data tracked by the Balanced Scorecard should help inform the success of the current strategy and where relevant, inform future strategy</li> </ul> |
| <p><b>Consultation</b></p> <p>Please note which related parties, stakeholders and/or Committees have been consulted</p> | <p>The Head of Student Experience provided the data and commentary for Measure 7</p> <p>The Finance Director provided the data and commentary for measures 10a and 10c presented by this paper.</p>  |
| <b>Action requested</b>   | <ul style="list-style-type: none"> <li><input type="checkbox"/> For information</li> <li><input checked="" type="checkbox"/> For discussion</li> <li><input type="checkbox"/> For endorsement</li> <li><input type="checkbox"/> Strongly recommended for approval</li> <li><input type="checkbox"/> Recommended with guidance (please provide further information, below)</li> </ul>   |

## Perth College UHI

|  |   |
|--|---|
| <p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>   | <p>Potentially if intervention is required to turn around poor KPIs</p>   |
| <p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to the College, or mitigate against existing risk?</p> <p>(If yes, please provide details)</p>  | <p>Yes</p> <p>KPIs show how the college is performing against key indicators. Poor performance puts the sustainability of the college at risk. <a href="#">Click or tap here to enter text.</a></p> |
| <p><b>Link with strategy</b></p> <p>Please highlight how the paper links to the Strategic Plan, or assist with:</p> <ul style="list-style-type: none"> <li>• Compliance</li> <li>• National Student Survey</li> <li>• partnership services</li> <li>• risk management</li> <li>• other activity [e.g. new opportunity] – please provide further information</li> </ul> | <p>KPIs Vision 2016-2021 Balanced Scorecard</p>   |
| <p><b><u>Equality and diversity</u></b></p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please give details:</p>  | <p>No</p>   |
| <p><b><u>Data Protection</u></b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please give details:</p>   | <p>No</p> <p><a href="#">Click or tap here to enter text.</a></p>   |
| <p><b>Island communities</b></p>   | <p>No</p>   |

## Perth College UHI

|  |  |
|--|--|
| Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)? | If yes, please give details:<br>Click or tap here to enter text. |
| <b>Status</b> (e.g. confidential/non confidential)   | Non Confidential   |
| <b>Freedom of information</b><br>Can this paper be included in "open" business?*   | Yes  |

\* If a paper should **not** be included within 'open' business, please highlight below the reason.

|   |                          |  |                          |
|---|--------------------------|--|--------------------------|
| Its disclosure would substantially prejudice a programme of research                                | <input type="checkbox"/> | Its disclosure would substantially prejudice the effective conduct of public affairs | <input type="checkbox"/> |
| Its disclosure would substantially prejudice the commercial interests of any person or organisation | <input type="checkbox"/> | Its disclosure would constitute a breach of confidence actionable in court           | <input type="checkbox"/> |
| Its disclosure would constitute a breach of the Data Protection Act                                 | <input type="checkbox"/> | Other<br>[please give further details]<br>Click or tap here to enter text.           | <input type="checkbox"/> |

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<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>  
and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

# Strategic Plan Targets and KPIs: Progress Report 2019-20

## 1. Summary of Performance Status (Red, Amber, Green)

Key: KPI performance status

|             |   |
|-------------|---|
| Improving   | ↑ |
| Maintaining | ↔ |
| Worsening   | ↓ |





Key: Target performance status

|                            |       |
|----------------------------|-------|
| Target achieved            | Green |
| Target progress maintained | Amber |
| Target missed              | Red   |
| No 2019/20 data available  | Blue  |

| Measure   | Key Performance Indicator or Target                  | Metric 2019/20 | Performance |
|-----------|--|----------------|-------------|
|           | <b>Students and Staff Achieving their Potential</b>  |                |             |
|           | <b>Student Activity Measures</b>                     |                |             |
| <b>7</b>  | Meet published FTE recruitment targets for:          | 24688          | ↑           |
|           | a) HE<br>b) FE                                       | 1941           | ↓           |
|           | <b>Sustainability</b>                                |                |             |
| <b>10</b> | Financial:   |                |             |
|           | a) Outturn   | £-2025k        | ↓           |
|           | b) Non-core funding income (inc. Knowledge Transfer) | -35.5%         | ↓           |

**Section 2: Detail of Performance by Measure**

**Detail of performance: Measure 7**

| Student Activity Measures |   |   |   |
|---------------------------|---|---|---|
| Measure                   | Key Performance Indicator or Target                           | Performance   | Trend   |
| 7                         | Meet published FTE recruitment targets for:<br>a) FE<br>b) HE |  |  |
|                           |   |  |  |

**Target**

**2019-20:** a) 24855 credits b) 1967 fte (full-time equivalent)

**Actual**

**2019-20:** a) 24688 credits b) 1941 fte

**Actual**

**2018-19:** a) 24675 credits b) 1980 fte

**Percentage difference**

**(+/-):** a) 0.05% b) -2%

**Trend:**

FE improving overall  
 HE downward trend overall

**Note on performance for measure 7**


The FE Credit Target includes 1200 credits for ESF (European Social Fund).

Whilst Core Target was met, due to COVID it was not possible to deliver all planned courses that would have allowed the overall target also to have been met.

The HE target was missed by 26 FTEs (full-time equivalent) which was predominantly due to a shortfall in full-time recruitment.



**Detail of Performance: Measure 10a**

| Sustainability |                                     |             |   |
|----------------|-------------------------------------|-------------|---|
| Measure        | Key Performance Indicator or Target | Performance | Trend   |
| 10             | <b>Financial</b>                    |             |   |
|                | a) Outturn                          | ↓           |  |

**Baseline:**        **-£4,000**

**Target:**         Achieve a break-even underlying operating position

**Actual**  
**2019-20:**        **-£(2025)K**

**Actual**  
**2018-19:**        **-£(243)K**

**Percentage**  
**difference**  
**(+/-):**            **-87.5%**

**Trend:**


**Note on performance for measure 10a**

**Indicator:** Deficit for financial year 2019/20 was -£2,025k before Revaluation and Actuarial adjustments.

**Commentary:** The College had a significant shortfall in income in 19/20 due to the COVID pandemic £(2.2)M. This was further compounded by a significant rise in staff costs which included an increase in academic pension contributions. Non-staff costs were lower than the prior year as the COVID pandemic resulted in less expenditure than last year.

**Source:** Perth College UHI, Reports & Financial Statements 2019/20 Consolidated and College Statements of Comprehensive Income for the year ended 31st July 2020

**Detail of Performance: Measure 10c**

| Sustainability |  |             |   |
|----------------|--|-------------|---|
| Measure        | Key Performance Indicator or Target                        | Performance | Trend   |
| 10             | <b>Financial</b>   |             |   |
|                | b) Non-core funding income (to include Knowledge Transfer) | ↓           |  |

**Baseline:** 42%

**Target:** An increase in the percentage of income from non-SFC sources (including Knowledge Transfer)

**Actual  
2019-20:** 35.5%

**Actual  
2018-19:** 40.7%

**Percentage  
difference  
(+/-):** **--5.2%**

**Trend:**

**Note on performance for measure 10c**

As noted in point 10a above COVID resulted in a significant reduction in non-SFC funded income. The areas that saw the largest reductions in income were AST and Commercial Skills such as FWDF, Managing Agents etc.

**Source:** Perth College UHI, Reports & Financial Statements 2019/20

## Perth College UHI

Paper No. 8

|   |   |
|---|---|
| <b>Committee</b>  | Audit Committee   |
| <b>Subject</b>  | In-Year KPIs  |
| <b>Date of Committee meeting</b>  | 11/03/2021  |
| <b>Author</b>   | Kirsty Campbell, Project & Planning Officer   |
| <b>Date paper prepared</b>  | 24/02/2021  |
| <b>Executive summary of the paper</b>   | <p>Please outline the follow elements of this paper:</p> <ul style="list-style-type: none"> <li>i) Purpose<br/>To provide real time data on focused kpis</li> <li>ii) Impact<br/>Allow analysis of current situation</li> <li>iii) Course of Action<br/>Considerations of the strategic implications</li> </ul>                   |
| <p><b>Consultation</b></p> <p>Please note which related parties, stakeholders and/or Committees have been consulted</p> | <p>Click or tap here to enter text.</p> <p>Finance Director<br/>Head of Student Experience<br/>Student Funding Adviser</p>  |
| <b>Action requested</b>   | <p><input type="checkbox"/> For information</p> <p><input checked="" type="checkbox"/> For discussion</p> <p><input type="checkbox"/> For endorsement</p> <p><input type="checkbox"/> Strongly recommended for approval</p> <p><input type="checkbox"/> Recommended with guidance (please provide further information, below)</p> |

## Perth College UHI

|  |  |
|--|--|
| <p><b>Resource implications</b></p> <p>Does this activity/proposal require the use of College resources to implement?<br/>If yes, please provide details.</p>  | <p>Yes</p> <p>There may be resource implications if the Board considers the KPS data indicates the need for intervention.</p>  |
| <p><b>Risk implications</b></p> <p>Does this activity/proposal come with any associated risk to the College, or mitigate against existing risk?<br/>(If yes, please provide details)</p>   | <p>Yes</p> <p>Poor performance against KPIs may indicate the college is at risk; conversely good performance is an indicator of the sustainability of the college.</p> |
| <p><b>Link with strategy</b></p> <p>Please highlight how the paper links to the Strategic Plan, or assist with:</p> <ul style="list-style-type: none"> <li>• Compliance</li> <li>• National Student Survey</li> <li>• partnership services</li> <li>• risk management</li> <li>• other activity [e.g. new opportunity] – please provide further information</li> </ul> | <p>Click or tap here to enter text.</p>  |
| <p><b><u>Equality and diversity</u></b></p> <p>Does this activity/proposal require an Equality Impact Assessment?<br/>If yes, please give details:</p>   | <p>Yes/ No</p>   |
| <p><b><u>Data Protection</u></b></p> <p>Does this activity/proposal require a Data Protection Impact Assessment?<br/>If yes, please give details:</p>  | <p>Yes/ No</p> <p>Click or tap here to enter text.</p>   |
| <p><b>Island communities</b></p>   | <p>Yes/ No</p>   |

## Perth College UHI

|  |  |
|--|--|
| Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)? | If yes, please give details:<br>Click or tap here to enter text. |
| <b>Status</b> (e.g. confidential/non confidential)   | Non Confidential   |
| <b>Freedom of information</b><br>Can this paper be included in "open" business?*   | Yes/ No  |

\* If a paper should **not** be included within 'open' business, please highlight below the reason.

|   |                          |  |                          |
|---|--------------------------|--|--------------------------|
| Its disclosure would substantially prejudice a programme of research                                | <input type="checkbox"/> | Its disclosure would substantially prejudice the effective conduct of public affairs | <input type="checkbox"/> |
| Its disclosure would substantially prejudice the commercial interests of any person or organisation | <input type="checkbox"/> | Its disclosure would constitute a breach of confidence actionable in court           | <input type="checkbox"/> |
| Its disclosure would constitute a breach of the Data Protection Act                                 | <input type="checkbox"/> | Other<br>[please give further details]<br>Click or tap here to enter text.           | <input type="checkbox"/> |

For how long must the paper be withheld? Click or tap here to enter text.

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<http://www.itspublicknowledge.info/ScottishPublicAuthorities/ScottishPublicAuthorities.asp>  
and

[http://www.itspublicknowledge.info/web/FILES/Public\\_Interest\\_Test.pdf](http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf)

# In-Year KPIs 2020/21

## Performance Monitoring



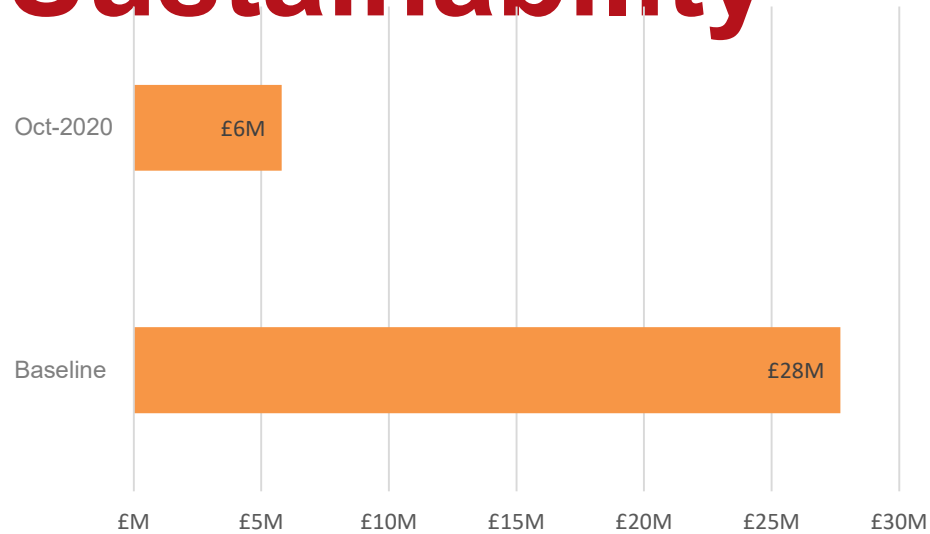
University of the  
Highlands and Islands  
Perth College

23 February 2021

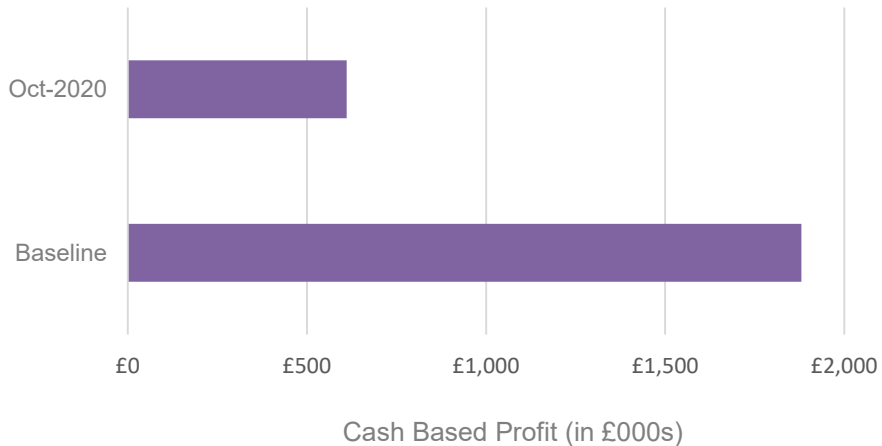
# Financial Sustainability

## Income

Baseline: £27.7M;  
Oct 2020 YTD: £5.8M



## Adjusted Operating Position



Baseline: £(1880)K; Oct 2020 YTD £(611)K

## Projected Cash Balance



Baseline: £(464K); Oct 2020 YTD £(498K)

# Student Experience

## Funded Targets

|    | Actual | Target |
|----|--------|--------|
| HE | 2134   | 2063   |
| FE | 22600  | 24084  |

## Student Numbers

|    | F/T   | P/T   |
|----|-------|-------|
| HE | 92.9% | 89.3% |
| FE | 89.8% | 96.6% |

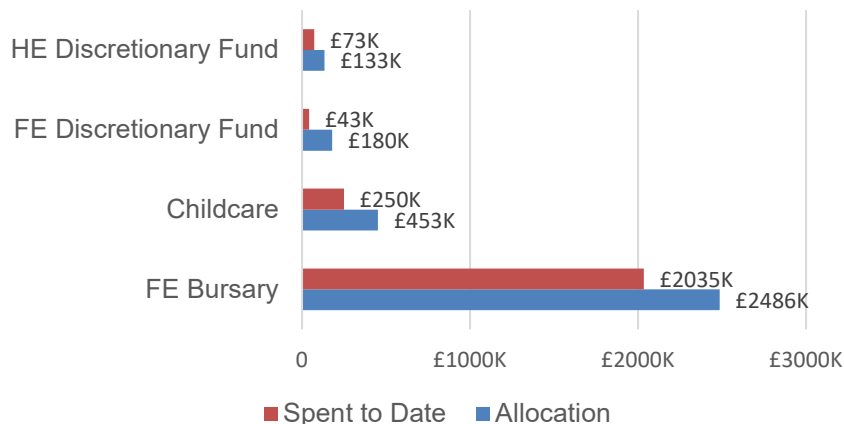
Retention rates vs targets

## Student Counselling Services

No. of Students in Receipt of Counselling **62**

No. of Students on Counselling Waiting List **3**

## Student Funding (Actual Spend v Budget) v No. of Students in Receipt



| Fund             | No of Students YTD |
|------------------|--------------------|
| HE Discretionary | 86                 |
| FE Discretionary | 40                 |
| Childcare        | 69                 |
| FE Bursary       | 581                |



# Governance & Audit

The number of actions arising from the Audit Action Plan

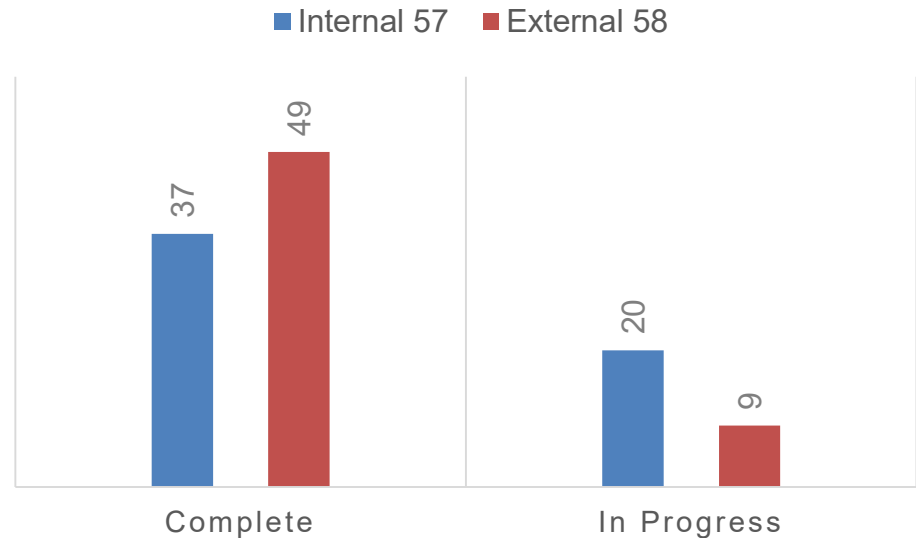
**59** Internal\*

**52** External\*\*

\*Henderson Loggie/VPEE

\*\* EY Annual Audit Report y/e July 2019/ UHI Report March 2020

The activities by Complete/In Progress



**Compliance with  
Code of Good  
Governance**



# Health and Safety Committee

Paper 9

## Minutes

**Date and time:** Thursday 4 February 2021, 2.00pm – 4.00pm

**Location:** VC, Webex Meeting Space

**Members present:** Ian Bow (IB), Health, Safety and Wellbeing Advisor  
Andrew Budge (AB), Senior Training Manager, AST  
Charlie Collie, Subject Leader, Social & Vocational Studies  
Charlie Shentall (CS), Board of Management  
Christiana Margiotti (CM), SDD - CCI  
David Gourley (DG), Head of Learning and Teaching Enhancement  
Deborah Lally (DL), Head of Student Experience  
Ian Gibb (IG), Sector Manager, Food Studies and Hospitality  
Jennifer Brickwood (JB), SDD - STEM  
Jill Elder (JEL), SDD Business Management, Computing & Leisure  
Kevin Lynch (KL), Head of Estates  
Lesley Connaghan (LC), SDD – ALS  
Lorenz Cairns (LC), Depute Principal Academic  
Alex Wilson (HISA), HISA Perth President

**Apologies:** Jane Edwards (JED), Unison H&S Rep

**In Attendance:** N/A

**Chair:** Katy Lees (KFL), Head of HR and Organisational Development

**Note Taker:** Carolyn Sweeney-Wilson

## Summary of Actions

| Ref | Action  | Responsibility                | Time Line |
|-----|---|-------------------------------|-----------|
| 7.  | <b>Feedback on other sub-groups</b>   |                               |           |
| 7.4 | <u>Health and Wellbeing for Students (HWS):</u>   |                               |           |
|     | <ul style="list-style-type: none"> <li>DL to work with AW to review the duties of the group, in order to move these forward.</li> </ul>   | Deborah Lally,<br>Alex Wilson | ASAP      |
|     | <ul style="list-style-type: none"> <li>In terms of members, KFL suggested that the following be removed: HR/OD Business Partner, TUs Reps and that if staff reps were to come from the Library and International, KFL suggested cutting membership from Professional Support Services areas, as the membership would</li> </ul> | Deborah Lally,<br>Alex Wilson | ASAP      |

## Summary of Actions

| Ref        | Action  | Responsibility                | Time Line  |
|------------|---|-------------------------------|------------|
|            | become unwieldy. To consider adding more student members to the group.  |                               |            |
|            | <ul style="list-style-type: none"> <li>JEL suggested each directorate provide a rep.</li> </ul>   | SDDs                          | ASAP       |
|            | <ul style="list-style-type: none"> <li>DL and AW to send the updated ToR to KFL as soon as possible.</li> </ul>   | Deborah Lally,<br>Alex Wilson | ASAP       |
| <b>9.</b>  | <b>COVID-19 update</b>  |                               |            |
|            | 9.4 <u>DSE – update:</u>  |                               |            |
|            | <ul style="list-style-type: none"> <li>AB to provide KFL copies of AST DSE and Working from Home lists.</li> </ul>  | Andy Budge                    | ASAP       |
|            | <ul style="list-style-type: none"> <li>KFL to circulate a copy of the Organisational Homeworking RA to HSC members.</li> </ul>  | Katy Lees                     | ASAP       |
| <b>10.</b> | <b>Unison Items:</b>  |                               |            |
|            | 10.1 <u>Risk Assessment Reviews:</u>  |                               |            |
|            | <ul style="list-style-type: none"> <li>All members to circulate a message to staff that all RAs needed to be reassessed in light of L4 and new COVID variants. All amended RAs to be sent to IB. If no changes made, IB to be informed that the RA had been reviewed.</li> </ul>  | All                           | ASAP       |
|            | 10.3 <u>Organisational Stress Risk Assessment:</u>  |                               |            |
|            | <ul style="list-style-type: none"> <li>The Organisational Stress RA to be circulated to HSC members as soon as it is available. KFL to then communicate with member to establish whether or not an extraordinary HSC meeting should be held to discuss/approve the RA.</li> </ul> | Katy Lees                     | ASAP       |
|            | 10.4 <u>Mental Health for Workers:</u>  |                               |            |
|            | <ul style="list-style-type: none"> <li>CSW to add an item to the CMT agenda for a discussion regarding 'no teaching' time on a particular day – timing to be discussed.</li> </ul>  | Carolyn Sweeney-<br>Wilson    | 17/02/2021 |

## Minutes

| Item   | Action |
|--|--------|
| <p><b>1. Welcome and Apologies</b></p> <p>KFL welcomed all to the meeting</p> <p>Apologies were noted.</p>   |        |
| <p><b>2. Additions to the Agenda for AOCB</b></p> <p>None.</p>   |        |
| <p><b>3. Minute of Previous Meeting</b></p> <p>The minute of the meeting held on 8 December 2020, having been previously circulated, was approved, as a true and accurate record of discussions.</p>   |        |
| <p><b>4. Minutes from COVID-19 Response Group</b></p> <p>The minutes of the previous CRG meetings, a formal sub-committee of H&amp;S, were circulated to Committee members for their information and were noted.</p>   |        |
| <p><b>5. Minutes from Health &amp; Wellbeing Group</b></p> <p>The minutes of the previous HWG meetings, a formal sub-committee of H&amp;S, were circulated to Committee members for their information and were noted.</p>  |        |
| <p><b>6. Review of actions from previous meeting / Matters arising that are <u>not included elsewhere on the agenda:</u></b></p> <p><u>Health and Wellbeing Group (HWG)</u><br/>CSW provided a minute template for this group.</p> <p><u>Policies</u><br/>KFL had provided a supplementary document with more in-depth guidance on home working to accompany the DSE Policy.</p> <p><u>Action Plans</u><br/>KL confirmed he had emailed the up-to-date Action Plan to JED for review.</p> <p><u>Purchase of Hygrometer – update</u><br/>IB said that the College did not have any current issues with humidity, which was what a hygrometer measured. In light of this, he felt that it was not appropriate, at this time, to consider</p> |        |

| Item   | Action |
|--|--------|
| <p>purchasing these to measure humidity in every room. However, IB had one in his office and advised staff that if they felt there was an issue with humidity, they should inform him or KL so that this could be checked and monitored.</p>   |        |
| <p><u>Production of Guidance on ventilation and temperatures for staff – update</u></p>  |        |
| <p>IB said that many rooms already had thermometers in them, but if any managers required any, they should inform him and he would purchase some. IB also asked that all managers revisit their Risk Assessments (RAs) in terms of ventilation.</p>  |        |
| <p><b>7. Feedback on other sub-groups</b></p>  |        |
| <p>7.1 <u>Policies and Procedures Group (PPG)</u></p>  |        |
| <p>KFL advised that the PPG would be meeting for the first time tomorrow (5<sup>th</sup>) and the group would be looking at health and safety arrangements and would feedback to this committee. There would not be formal minutes from this group, but a summary update would be provided. KFL noted that there were people from this committee who were also members of this review group.</p>   |        |
| <p>7.2 <u>Health and Wellbeing Group (HWG)</u></p>   |        |
| <p>IB advised that the next meeting of the HWG was 15 February. The main focus for the group would be reviewing the stress survey, which closed last week. The intent would be to review the results from the survey and see where the stressors were and what could be done to improve this for people. The group would also be focussing on creating an Organisational Stress Risk Assessment. At the last meeting of the HWG there was much conversation about the health and wellbeing of staff, but the group were aware their remit encompassed more than the previous Healthy Working Lives group did. IB said that he and Jacqui Sievewright would be meeting monthly to ensure that matters were moved forward appropriately.</p> |        |
| <p>7.3 <u>Covid-19 Response Group (CRG)</u></p>  |        |
| <p>KFL advised that the CRG continued to meet weekly with the minutes being submitted to this group for noting. KFL asked if HSC members had any queries regarding matters discussed at CRG - members were happy with everything.</p>  |        |
| <p>7.4 <u>Health and Wellbeing for Students (HWS)</u></p>  |        |
| <p>DL advised that the HWS group only had an opportunity to hold its first meeting on Monday to review the ToR. DL felt it was not quite</p>   |        |

**Item**

**Action**

complete and some amends were still required. DL felt the group needed some feedback about some of the wording and expectations of this group. Particularly in regard to the expectations stated about the group directing the work of the Student Support team, which should not be the case.

DL indicated that the group did discuss whether or not the two Health and Wellbeing groups (staff and students) should be merged as they felt people were being asked to be on too many groups and this was taking its toll. There was, therefore, a request from the HWS to HSC to consider that the two groups merge. DL also thought that the membership of the HWS needed to be reviewed, and reduced, as there were too many people involved.

There then followed a detailed discussion regarding the merits of merging the two Health and Wellbeing groups. However, HSC members felt that the two groups had separate and distinct issues, with different support mechanisms and that it was not appropriate for the groups to be merged.

CS expressed concern that if the groups did merge, it could become another version of the HSC and end up replacing the HSC and that wasn't the purpose for these committees, which were target specific. Targets should be set for each committee and then fed back to HSC. CS said the whole purpose of the groups was to feedback to HSC with the groups then focussing and highlighting their own needs.

LC said that as an employer the College had specific, legal, duties to its employees. However, the College's duties to the students were slightly different. DL said that when HWS started to review mental health, they felt that whether a person was a member of staff or a student, it would be the same measures that would be put in place. Many of the support mechanisms could be similar so it would avoid having the same conversations and coming out with similar outcomes.

AW said one of the reasons for combining both groups was because the same staff were on both groups, but another proposal HISA were considering was to have a staff co-Chair for the HWS, along with a HISA member, and that the Chairs of both groups could meeting to discuss matters.

LC advised that at the Academic Affairs Committee meeting yesterday (3<sup>rd</sup>), HMI Andrew Brawley discussed that Education Scotland, as a matter of urgency, would be investigating the issue of digital fatigue for both students and staff. It was recognised that this was a major issue and LC said that if this was on the Government's radar, it would be hoped matters would be progressed through this route - there would be a national

| Item  | Action  |
|---|---|
| <p>response. While LC understood the premise of trying to avoid duplication, there were differences between what the students needed and wanted and what the College could provide, but also what staff needed and wanted and what the College had to legally provide. LC said he would be more supportive of the groups remaining separate.</p>  |   |
| <p>There was a further discussion regarding what was provided at AST and AB advised that AST did not have a specific student body to discuss Health and Wellbeing. Matters were dealt with differently, in a more face to face way, and there was plenty of opportunity for students to feedback to staff.</p>  |   |
| <p>KFL queried if AST would like representation on the HWS group. AB asked that this be kept as an option, as he felt it would not necessarily be appropriate for either AST staff or students to be members of these College groups at this time.</p>  |   |
| <p>CM said the membership of the group appeared to be very staff heavy and would benefit from having more students involved, given this group was looking at student mental health.</p>   |   |
| <p>IB said that the students use the Marketing team regularly and suggested it might be helpful to have a member of this team on the group.</p>   |   |
| <p><b>Agreed:</b> HSC agreed that they would not support the merger of the 2 Health and Wellbeing groups; that DL and AW review the ToR further and that DL and AW to work together to refine membership.</p>   |   |
| <p><b><u>Actions:</u></b></p>   |   |
| <ul style="list-style-type: none"> <li>• DL to work with AW to review the duties of the group, in order to move these forward.</li> <li>• In terms of members, KFL suggested that the following be removed: HR/OD Business Partner, TUs Reps and that if staff reps were to come from the Library and International, KFL suggested cutting membership from Professional Support Services areas, as the membership would become unwieldy. To consider adding more student members to the group.</li> <li>• JEL suggested each directorate provide a rep.</li> <li>• DL and AW to send the updated ToR to KFL as soon as possible.</li> </ul> | <p>DL, AW<br/>DL, AW<br/><br/>SDDs<br/>DL, AW</p> |
| <p><b>8. Lessons Learnt Review – update</b></p>   |   |
| <p>KFL advised that due to other challenges, this item had not progressed at this time. However, KFL would look to move this forward as soon as it was possible to do so.</p>   |   |

**Item**

**Action**

**9. COVID-19 update**

9.1 Scottish Government Guidance – update

LC advised that further to the Scottish Government (SG) notification of a further, prolonged lockdown, in January, they had issued more recent guidance at the beginning of February, where they announced that there would be a very limited return of some school pupils, although a maximum of 5% only of school rolls would be allowed back.

It was clear that there was continued to be quite a lot of anxiety about new COVID strains and the transmission rate remained high.

A letter from the Minister, Richard Lochhead had been received this week, reminded Colleges of the rules on restricted blended learning for Level 4 (L4) areas. With that, Colleges were also allowed to have a small amount of student support staff on campus to support the students. The letter also urged Colleges to be cautious and to regularly review all RAs and control measures. LC noted that the College's RAs remain the same as the were L4 compliant.

LC advised that TUs carried out a Workplace Inspection on Monday and they had provided some feedback with a few items they had noticed and reported on. LC thanked TUs for their work on this.

Statistics on the numbers of people on campus were published regularly, so that these figures could be monitored. At this stage the College continued to do everything it could to mitigate COVID on campus.

9.2 UHI HSPG – update

IB advised that while this group had so far met weekly, it had been agreed to move these meetings to fortnightly, unless there was a major shift in Government/UHI policy or something major happened.

The focus of discussion recently had been the review of RAs - who was being brought back onto campus and safety measures being implemented.

IB advised that he was also a member of the sector college practitioners group and conversations were similar in this group, mainly about the return to campus for students and staff.



**Item**

**Action**

COVID updates:

At this point in the meeting, KFL asked group members if they had anything they wished to update the HSC on.

**JEL** – Much of her update was being fed into CRG each week. However, in her areas they had a small number of students returning to campus, with more to come in another 2 weeks.

**AB** – AST had limited essential practical training taking place at Scone. All protocols were in place for this.

**CM** – CCI would be commencing next week with students on campus. They were receiving a few requests from vulnerable students and this may need to be dealt with on a weekly basis.

**DL** – Has 3 teams on Campus – Nursery, Reception (only operating in Brahan) and the Student Support Team who were providing a daily rota for crisis support.

**IG** – His team had just started to implement a phased return for students. IG said he would be interested in any feedback from TUs if they had any concerns. Students were very anxious, but Hospitality staff were tailoring lessons accordingly.

**KL** – KL had received one or two queries from his team as to why they were back on campus, but otherwise the staff were fine. There had not been much change for the Estates team from their situation before Christmas.

**LCO** – ALS did not currently have any students or staff on campus, although there had been some rumblings from PATs that students should be returning to campus.

9.3 Inspections / Action Plan – update

KFL advised that KL had circulated the updated Action Plan to JED. All but one item was complete and this would be resolved shortly. KL confirmed that this item related to some furniture that was stored under the Library stairs and was stored there while renovations were taking place in various rooms due to the floods. The risk to anyone at the moment was minimal due to numbers of people currently on campus, but also because the area was out of bound due to the works taking place.

AB queried if the repairs in the Brahan Lecture Theatre had been completed. KL said these should be completed in the next week to 10 days.

| Item  | Action | Action                             |
|---|--------|------------------------------------|
| <p>9.4 <u>DSE – update</u></p> <p>KFL indicated that all staff had been reminded to review their DSE and Homeworking RAs. These RAs were managed at a local level and would be the responsibility of line managers to ensure these RAs were completed and also to store them. However, there had been a request from the TUs that there should be a more central log for this data. KFL suggested that HR could provide a list to managers. AB referred to the DSE information that AST had and suggested he could provide copies of their lists, along with the Working from Home information as a guide.</p> <p><b>Action:</b> AB to provide KFL copies of AST DSE and Working from Home lists.</p> <p>KFL advised that an Organisational Homeworking RA had now been created and this had just received positive feedback from the TUs. The document would shortly be published on PerthNet and the website. KFL would also circulate the document to HSC members.</p> <p><b>Action:</b> KFL to circulate a copy of the Organisational Homeworking RA to HSC members.</p>  |        | <p><b>AB</b></p> <p><b>KFL</b></p> |
| <p>10. Unison items:</p> <p>10.1 <u>Risk Assessment Reviews</u></p> <p>IB confirmed he had been receiving the reassessed RAs and had forwarded on 68+ to the TUs for reviewing. As there were so many to review, JED had asked him if he could summarise the major changes in the RAs. IB said that most of the changes were related to the COVID variants and the changes were strengthening the need for wearing face masks, emphasising what type of face mask should be worn and the levels of hygiene required. All RAs were L4 compliant. KFL asked HSC members to pass on the message to staff that if any RAs had not been reassessed, they should do so soonest and once reviewed, even if there were no changes, to let IB know the review had taken place.</p> <p><b>Action:</b> All members to circulate a message to staff that all RAs needed to be reassessed in light of L4 and new COVID variants. All amended RAs to be sent to IB. If no changes made, IB to be informed that the RA had been reviewed.</p> <p>10.2 <u>Homeworking and Childcare/Caring Responsibilities</u></p> <p>KFL said this was an ongoing concern for College managers but, as a College, as much information as possible has been provided to staff and some staff were on partial, or full, furlough to help with</p> |        | <p><b>All</b></p>                  |

**Item**

**Action**

their home responsibilities. KFL urged any staff with concerns to speak with their line managers in the first instance.

**10.3 Organisational Stress Risk Assessment**

IB said that 279 questionnaires had been completed for the Stress Survey, which was more than had been anticipated. Following on from that, IB said he and Jacqui Sievewright had reviewed the responses and would be drawing up some suggestions and pointers for discussion with members of the HWG. The information from this would then inform the Organisational Stress RA. This would then inform a review of the current measures the College had in place and, moving forward, there would be an investigation to establish if there was any more measures the College could put in place. This would help identify where the College's strengths and weaknesses were and IB said he hoped that the Organisational Stress RA would be available by the end of February.

KFL because this item was such an important matter for the College, this item would return to HSC for reviewing. However, given that the next HSC meeting was not until April, as soon as a draft RA was available it would be circulated to HSC members. KFL would then establish whether or not an extraordinary HSC meeting should be held to discuss this. HSC members confirmed they agreed with this suggestion.

**Action:** The Organisational Stress RA to be circulated to HSC members as soon as it is available. KFL to then communicate with member to establish whether or not an extraordinary HSC meeting should be held to discuss/approve the RA.

**KFL**

**10.4 Mental Health for Workers**

KFL advised that the College had put a lot of effort into signposting people to various forums/areas where support could be provided. Line managers were also supporting staff as much as possible. However, KFL recognised that there was always more than could be done and that Unison's view was that the College should be doing more in this area.

KFL said she had received a suggestion from JEL about the provision of Mindfulness sessions, as JEL's team were providing some extra sessions for students. KFL said she was currently in discussion with Rowan Counselling regarding this and was waiting on a proposal and costing from Rowan, which would then be submitted to SMT.

JEL said she felt everyone was putting in a lot of effort in this area as this was a most challenging time for all staff. JEL said she

**Item**

would welcome the outputs from the stress survey as this would help to inform future efforts. JEL had also been in discussion with colleagues in the local authority and they were investigating the provision of a suite of options staff could tap into, but this would be more around distraction type activities.

CM said that one of her staff does a lot of Mindfulness through movement and the short 20 minute sessions had proved popular. However, CM said that while the College was offering flexibility to staff, it was potentially just elongating days.

LC agreed with CM's comments and said there was so much the College was not in control of in people's day-to-day lives. Anything the College could do would take time and people would have to set aside time to take part in any activity. While the College could investigate options to relieve stressors, because there was no control over the stressors at home, it could exacerbate the situation. LC said he had read a newspaper article about an organisation not having meetings on one day, but LC said while this was an interesting idea, it could just add to stress as staff would then have to catch-up. LCO felt there was some merit in the suggestion and asked if it could be investigated further, for example, by having time set aside for no teaching eg on a Friday afternoon. LC said he would be happy to discuss this further and suggested it be discussed at the next CMT meeting.

**Action:** CSW to add an item to the CMT agenda for a discussion regarding 'no teaching' time on a particular day – timing to be discussed.

DG raised the matter of staff having IT issues and needing help instantly due to teaching etc and said that because they were struggling to resolve these issue, this also impacted on staff time and if the issues could be resolved quickly, this would help with staff stress levels. LC said he did appreciate DG's staff helping with this, but then the stress fell on DG and his team and LC said it would important that everyone looks after each other.

KFL queried if further IT training would help staff and relieve the burden from staff such as DG. KFL said these issues needed to be brought to a central point to try and pre-empt some of these concerns. JEL said if staff could reach a point that everyone was using the systems effectively, including the way everyone communicates eg reduce the email workload, this might help reduce stress levels.

LC said that if some of these suggestions could be worked into practical elements, then he would be happy to have these discussions.

**Action**

**CSW**

| Item  | Action |
|---|--------|
| <p><b>11. Health, Safety and Wellbeing Advisor update</b><br/><i>(any other items not included elsewhere on the Agenda)</i></p> <p>Annual Report – IB advised that the ‘Wellbeing’ section of the this report had been submitted to the Board and they had asked that this be fleshed out further.</p> <p>Accident statistics – IB said that the figures were the lowest they had ever been but this was obviously due to no-one being on campus. There had been 6 first aid interventions, but no injury suffered.</p> <p>Risk Assessor training – IB had completed sessions for 30 staff to-date and other sessions were scheduled for next week for a further 18 staff.</p> <p>DSE RA – IB advised that if there were negative issues within the DSE RA then managers would need action these.</p> <p>Mental Health Wellbeing – IB said he had become aware that there were a lot of frustrations amongst staff due to online connectivity problems. People were also receiving many emails providing advice on mental health and were now just skimming these. Staff appeared to be getting overloaded with emails.</p> <p>IB advised that we would be on campus tomorrow (5<sup>th</sup>) and from next week he would be on campus Monday to Friday. This was mainly to ensure there was first aid cover on campus. However, if anyone was needing any advice, guidance or assistance in their working environment IB asked staff to be in touch with him.</p> |        |
| <p><b>12. AOCB</b></p>  |        |
| <p>None.</p>  |        |
| <p><b>13. Date of Next Meetings:</b></p>  |        |
| <ul style="list-style-type: none"><li>• 29 April 2021</li></ul>   |        |
| <p>All meetings are on Thursdays, 2.00-4.00pm</p>   |        |
| <p>Meeting finished at: 15.32</p>   |        |

**Membership**

No fewer than 3 members of the Board of Management.

One place reserved by invitation for a Student Member of the Board, as nominated by HISA Perth.

One place reserved by invitation for a Staff Member of the Board, to be determined by Staff Members of the Board

- Board members not eligible for appointment are the Chair of the Board, the Principal, the Chair of the Finance and General Purposes Committee, the person elected by the teaching staff and the non-teaching staff of the College and the person nominated by HISA Perth.
- No member of the Finance and General Purposes Committee shall also be a member of the Audit Committee.
- The Chair of the Board, the Principal and the Chair of the Finance and General Purposes Committee shall be invited to attend meetings.
- The Committee may sit privately without any non-members present for all or part of a meeting if they so decide.
- The College Executive will attend meetings at the invitation of the Committee Chair and provide information for Agenda items

**In attendance**

Vice Principal (External)

Depute Principal (Academic)

**Quorum**

The Quorum shall be 3 members.

**Frequency of Meetings**

The Committee shall meet no less than three times per year.

**Objectives**

The Audit Committee's main responsibilities include advising the Board on whether:

- There are systems in place to ensure that the College's activities are managed in accordance with legislation and regulations governing the sector.
- A system of governance, internal control and risk management has been established and is being maintained, which provides reasonable assurance of effective and efficient operations and produces reliable financial information.
- There are systems in place to ensure the Committee engages with financial reporting issues

## **Terms of Reference**

### **Internal Control**

1. Reviewing and advising the Board of Management of the internal and the external auditor's assessment of the effectiveness of the college's financial and other internal control systems, including controls specifically to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency and effectiveness; and
2. Reviewing and advising the Board of Management on its compliance with corporate governance requirements and good practice guidance including a strategic overview of risk management.
3. Strategic oversight of Health and Safety, Freedom of Information and Data Protection on behalf of the Board.

### **Internal Audit**

1. Advising the Board of Management on the selection, appointment or reappointment and remuneration, or removal of the internal audit provider.
2. Advising the Board of Management on the terms of reference for the internal audit service.
3. Reviewing the scope, efficiency and effectiveness of the work of internal audit, considering the adequacy of the resourcing of internal audit and advising the Board of Management on these matters.
4. Advising the Board of Management of the Audit Committee's approval of the basis for and the results of the internal audit needs assessment and the strategic and operational planning processes.
5. Approving the criteria for grading recommendations in assignment reports as proposed by the internal auditors.
6. Reviewing the internal auditor's monitoring of management action on the implementation of agreed recommendations reported in internal audit assignment reports and internal audit annual reports.
7. Considering salient issues arising from internal audit assignment reports, progress reports, annual reports and management's response thereto and informing the Board of Management thereof.
8. Informing the Board of Management of the Audit Committee's approval of the internal auditor's annual report.
9. Ensuring establishment of appropriate performance measures and indicators to monitor the effectiveness of the internal audit service.
10. Securing and monitoring appropriate liaison and co-ordination between internal and external audit.

11. Ensuring good communication between the Committee and the internal auditors.
12. Responding appropriately to notification of fraud or other improprieties received from the internal auditors or other persons.
13. Reviewing the Risk Management Register.

## **External Audit**

The appointment of external auditors to the College is directed by Audit Scotland.

1. Considering the college's annual financial statements and the external auditor's report prior to submission to the Board of Management by the Finance Committee. Care should be taken, however, to avoid undertaking work that properly belongs to the Finance and General Purposes Committee. If within its terms of reference, the Committee should consider the external audit opinion, the Statement of Members' Responsibilities and any relevant issue raised in the external auditor's management letter.
2. Reviewing the external auditor's annual Management Letter and monitoring management action on the implementation of the agreed recommendations contained therein.
3. Advising the Board of Management of salient issues arising from the external auditor's management letter and any other external audit reports, and of management's response thereto.
4. Reviewing the statement of corporate governance.
5. Establishing appropriate performance measures and indicators to monitor the effectiveness of the external audit provision.
6. Reviewing the external audit strategy and plan.
7. Holding discussions with external auditors and ensuring their attendance at Audit Committee and Board of Management meetings as required.
8. Considering the objectives and scope of any non-statutory audit work undertaken or to be undertaken, by the external auditor's firm and advising the Board of Management of any potential conflict of interest.
9. Securing appropriate liaison and co-ordination between external and internal audit.

## **Value for Money**

1. Establishing and overseeing a review process for evaluating the effectiveness of the college's arrangements for securing the economical, efficient and effective management of the college's resources and the promotion of best practice and protocols, and reporting to the Board of Management thereon.



2. Advising the Board of Management on potential topics for inclusion in a programme of value for money reviews and providing a view on the party most appropriate to undertake individual assignments considering the required expertise and experience.
3. Advising the Board of Management of action that it may wish to consider in the light of national value for money studies in the further education sector.

### **Advice to the Board of Management**

1. Reviewing the college's compliance with the Code of Audit Practice and advising the Board of Management on this.
2. Producing an annual report for the Board of Management.
3. Advising the Board of Management of significant, relevant reports from the Scottish Funding Council and National Audit Office and successor bodies and, where appropriate, management's response thereto.
4. Reviewing reported cases of impropriety to establish whether they have been appropriately handled.