Audit Committee

Agenda
Meeting reference: Audit 2022-23/03
Date: Monday 13 March 2023 at 5.00pm
Location: Boardroom (Brahan Room 019)
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.

	Agenda Items	Author	Led by	Paper
1	Welcome & Apologies		Chair	
2	Additions to the Agenda			
3	Declaration of a Conflict of Interest in any Agenda Item			
4	Minutes of the Meeting of Audit Committee held on 12 December 2022		Chair	Paper 1
5	Actions arising from previous minutes			
6	**Compliance & Monitoring**			
*6.1	Balanced Scorecard report	Depute Principal	Depute Principal	Paper 2
*6.2	Enterprise Risk Management report	Vice Principal (Operations)	Vice Principal (Operations)	Paper 3
*6.3	Finance Capacity		SMT	Verbal
7	**Audit Plans, Reports & Updates**			
7.1	Audit Plan 2022-23 update		Internal Auditor	Verbal
8	**FOI & Data Protection**			
8.1	Freedom of Information & Data Protection quarterly update	Clerk	Clerk	Paper 4
9	**Date and time of next meeting**: • Tuesday 30 May 2023, 5pm	Clerk		
*10	Review of Meeting (Committee to check against the Terms of Reference to ensure all competent business has been covered)			Paper 5

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Audit Committee

DRAFT Minutes

Meeting reference: Audit 2022-23/02
Date: Monday 12 December 2022
Location: Boardroom (Brahan Room 019)

Members present: Jim Crooks, Board Member
Fiona Martin, Board Member
Debbie McIlwraith-Cameron, Board Member (Items 1-11)
Derek Waugh, Board Member

In attendance: Katrina Hodgson, Chair of Finance & Resources (Items 1-6)
Michael Buchanan, Member of Finance & Resources (Items 1-6)
Andrew Comrie, Member of Finance & Resources (Items 1-6)
Heather Cormack, Member of Finance & Resources (Items 1-6)
Todor Pavlov-Kennedy, Member of Finance & Resources (Items 1-6)
Margaret Cook, Principal
Lorenz Cairns, Depute Principal
Veronica Lynch, Vice Principal (External)
Iain Wishart, Vice Principal (Operations)
Rachel Wynn, Ernst & Young, External Auditor
David Archibald, Henderson Loggie, Internal Auditor
Ian McCartney, Clerk to the Board

Apologies: Patrick O'Donnell, Staff Board Member
Liam Fowley, Student Board Member

Chair: **Jim Crooks**

Minute Taker: Ian McCartney

Quorum: 3

Summary of Historic Action Items			
Ref	Action	Responsibility	Time Line
	Carried Forward from Meeting of 31 May 2022 Ref 6.2 – Internal Audit – Audit Action Plan **Action:** Internal Auditor to add additional column re previous review re when Audit Area was last reviewed to provide assurance	Internal Auditor	Next meeting (March 2023)
3	**Draft Perth College Group Report & Financial Statements for the Year ended 31 July 2022** Clerk to circulate trend information around the environmental performance on Page 15 of the Group Report (as advised within December 2022 Estates Report) to Audit Committee for information.	Clerk	Next meeting (March 2023)
4	**Draft External Audit Report 2022/22** Chair of Audit requested that Clerk add Finance Capacity to the agenda of the next Audit Committee to take forward.	Clerk	Next meeting (March 2023)
4	**Draft External Audit Report 2022/22** Clerk to forward briefing/response re Principal's Remuneration to External Auditor for full transparency.	Clerk	Next meeting (March 2023)

MINUTES

Item		Action
1.	**Joint Welcome and Apologies** Chair of Finance & Resources welcomed members of Audit Committee to Joint Meeting of Finance & Resources and Audit Committees, and noted apologies.	
2.	**Declaration of Conflict of Interest in any Agenda Item** None	
3.	**Draft Perth College Group Report & Financial Statements for the Year ended 31 July 2022** Vice Principal (Operations) presented Paper 1 for consideration and endorsement, noting that the final AOP figure was in line with expectation per the Management Book presented to previous Finance & Resource Committees. Vice Principal (Operations) advised that the Audit process had proceeded relatively smoothly, with only minor delays in the provision of certain information. Vice Principal (Operations) highlighted the Balance Sheet, noting that a revaluation of assets related to the College Estate had moved the overall asset position, and that there had been an accounting adjustment related to the Pension Fund liability which, under FRS102, cannot be shown as an asset on the Balance Sheet. External Auditor confirmed that all adjustments presented had been recorded correctly. Chair of Finance & Resources queried the signing-off procedure for the Accounts. Vice Principal (Operations) advised that the Accounts were required to be signed off this week to allow for lodging with the Auditor General before the end of the year. It was **AGREED** that, with the Joint Meeting constituting a quoracy of the Board, the accounts could be signed off within that period and ratified by the Board on the 22nd, assuming any remaining amendments did not breach the Materiality threshold of £540,000 confirmed by External Auditor. Audit Committee Member queried the trend information around the environmental performance on Page 15 of the Group Report. Depute Principal advised that this had been addressed during the Estates Report to Finance & Resources Committee. Clerk to circulate this paper to Audit Committee for information.	Clerk

	Vice Principal (Operations) noted that there was a material uncertainty around AST Going Concern, however due to this being within the College Materiality for the Group Accounts, this would not have an effect on the signing off timetable, and AST Auditors were in close consultation with EY on this matter. The Perth College Group Report & Financial Statements for the Year ended 31 July 2022 were **APPROVED subject to any Materiality issues** and would be presented to Board for ratification.	
4.	**Draft External Audit Annual Report 2021-22** External Auditor presented Paper 2, noting an Unqualified Audit Opinion for the Financial Statement presented under Paper1. External Auditor thanked the College Finance Team for their efforts in presenting a set of accounts for consideration in December for the first time in a few years. External Auditor noted key risks as presented being Pensions (due to a significant swing due to the discount rate, a position that was being repeated across the sector) and Going Concern (AST had been considered but EY comfortable not to escalate due to position within Group Accounts, and are in regular contact with AST Auditors). External Auditor noted the following Wider Scope issues: • A RED rating had been allocated to Financial Sustainability due to sector-wide issues resulting in the likelihood of difficult decisions being required • External Auditor noted the pace of change in internal improvements within Finance Management since this matter was first advised in 2019/20, however there were still a number of key personnel dependencies that required addressing, and increased capacity was required, resulting in a RED rating being allocated • Governance & Transparency had received an AMBER rating due to the pace of change from the previous year relating to the remaining items from the 2019 Audit Action Plan. External Auditor also noted the lack of clear evidence of consideration of the Public Sector Pay Policy when agreeing the revised Principal's remuneration • Value For Money also received an AMBER rating due to a delay in visibility of public performance reporting. Board Member noted a presentational issue. External Auditor confirmed this was due a version control issue, and this would be	

	corrected prior to publication of the Report.

Chair of Audit noted comments re capacity within Finance and shared concern, however believed this should be resolved operationally. Chair of Audit requested that Clerk add the matter to the agenda of the next Audit Committee to take forward. | | Clerk |
| | Chair of Remuneration addressed the issue of the Principal's Salary advised in the External Audit Report.

[Principal left meeting during discussion of this matter]

Chair of Remuneration advised those present that the governance shortfall had been caused by an omission from the minutes, that discussion had place around the Public Sector Pay Policy, however this had not been formally recorded. Chair of Remuneration noted in mitigation that the review of the salary was a 5-year review therefore Remuneration Committee as a whole had been remiss in not addressing the issue on a regular basis.

Chair of Remuneration advised that a briefing had been prepared earlier today in response to a query from a Board Member on this issue, and requested that the Clerk forward this briefing/response to External Auditor for full transparency.

The Draft External Audit Annual Report 2021-22 was **ENDORSED pending minor amendments**, and would be presented to Board for approval. | | Clerk |
| 5. | **Draft Internal Audit Annual Report 2021-22**

Internal Auditor presented Paper 3, noting that audit processes were independent and compliant with standards.

Internal Auditor noted the larger programme of work compared to previous years, and that, following the extension of Henderson Loggie's contract as External Auditor, and Audit Needs Assessment had preceded the agreement of the Audit Plan.

Internal Auditor advised that all reports within the Annual Action Plan had been delivered, with a summary of outcomes presented on page 3 of the Audit Report, and noted that the overall outputs were broadly positive.

Internal Auditor highlighted the Follow-Ups section of the Report, advising that, of the 29 actions in this section, 8 had been fully implemented, 2 were close to full implementation, and 19 were outstanding but moving forwards.

Chair of Audit noted the continuing theme of capacity and the number of Follow-Ups still outstanding, which would require to be | | |

	addressed.	
	Chair of Finance & Resources asked where responsibility for monitoring progress of the 19 outstanding recommendations referred to in the Follow-Up report lay. Chair of Audit noted that these linked back to the outstanding Audit Action Plan, and would be monitored accordingly. Vice Principal (Operations) advised that internal resource had been identified within team to lead on closing outstanding actions, and would be taking on this role from January 2023. The Draft Internal Audit Annual Report 2021-22 was **ENDORSED**, and would be presented to Board for approval.	
6.	**Draft Audit Committee Annual Report to the Board of Management** Clerk presented Paper 4, noting that the Audit Committee Report to the Board was largely collated from the preceding reports with additional information provided around key changes within the College during the year, and was intended to supply Board with confidence that Audit Committee had enacted its compliance responsibilities. The Draft Audit Committee Audit Annual Report 2021-22 was **ENDORSED**, and would be presented to Board for approval. Chair of Audit noted that 2021/22 represented to final External Audit to be conducted for Perth College by Ernst & Young after many years, and thanked EY on behalf of Audit Committee for their scrutiny, openness and valued input over the years. Principal echoed these thanks on behalf of the Senior Management Team	
	Scheduled Audit Committee Business	
7.	**Additions to the Agenda** There were no additions to the Agenda.	
8.	**Declaration of a Conflict of Interest in any Agenda Item** There were no declarations of Conflicts of Interest.	
9.	**Minutes of the Meeting of Audit Committee held on 19 October 2022** The Minutes were **approved** as an accurate reflection of the Meeting.	

| 10. | **Action arising from previous minutes**
Historic Matters arising from 31 May 2022

Ref 6.2 – Internal Audit – Audit Action Plan
Action: Internal Auditor to add additional column re previous review re when Audit Area was last reviewed to provide assurance

Action Update: Action not yet complete. **Carried forward.**

Matters Arising from 19 October 2022

Ref 6.1 – Annual Health & Safety Report
Action1: Depute Principal to liaise with Head of HR re benchmark training figures

Action Update: Depute Principle provided a summary of Mandatory Training summary table showing progress to current target of 90% completion of mandatory health and safety training: | Internal Auditor |

Course name	29/01/2020	19/08/2020	31/07/2021	28/09/2022	06/12/2022
Health and Safety Part 1 v.1	17%	79%	87%	87%	90%
Health and Safety Part 2 v.1	18%	81%	88%	87%	90%

Action 2: Depute Principal to liaise with Head of HR re 95% completion rate re mandatory H&S Training noted within IA Report vs 90% completion rate noted in Annual Health & Safety Report

Action Update: Depute Principal noted that the Audit Report in August 2020 had a recommendation that the College should set annual targets for compliance, which initially would be realistic to improve compliance, with a view to stretching these targets over a number of years to ensure that as a minimum 95% compliance rates with mandatory training are achieved for existing staff, and that for new staff this compliance should be at 100%.

The College has slowly been increasing its compliance in this area with compliance levels for 20/21-22/23 being set at 90% with all new starters completing their mandatory training during their probationary period. We will be looking to increase this for the 23/24 to 95% as we will need to make changes to our reporting requirement to be able to monitor this effectively

Principal noted that UHI wishes to add further Mandatory Training items which raises potential issues re time, capacity and motivation.

Ref 14 – Review of Meeting
Action: Clerk to amend error re Vice Principal (Operations) in Terms of Reference

Action Update: Complete

11.	**Strategic Risk Register (transition to Enterprise Risk Management)**	
	Chair of Audit introduced Item by noting for context that the College's Strategic Risk Register was not always aligned with the Strategic Plan.	
	Vice Principal (Operations) presented Paper 6 which outlined the transition from the Strategic Risk Register to Enterprise Risk Management and provided an updated model to the previous version, noting that the ERM will allow Board to focus on monitoring of Risk.	
	Vice Principal (Operations) proposed that an updated version of the old Risk Register be issued over the next few weeks to ensure Committee is able to provide scrutiny while the ERM is completed. Chair of Audit asked whether members were comfortable with this approach. Committee **AGREED** with the proposal advised by Vice Principal (Operations).	
	Vice Principal (Operations) confirmed that the ERM would focus on the 13 strategic objectives agreed as main KPIs at Strategic Development Committee. In presenting the ERM, Vice Principal (Operations) noted that the main Board focus would be on the Monitor & Review section. This would be presented within a supporting paper, however Members would have access to drill down to other sections for more detail if required.	
	Board Member asked around timescales for full roll-out of ERM. Vice Principal (Operations) advised that this was likely to be end January. Chair of Audit noted that it was not practical to continue with the old Register beyond the January update offered, as the link to Strategy is key.	
	Internal Auditor welcomed the clear link to Strategy, however noted that the College has "Shared Risks" with UHI and queried how these would be captured. Principal noted that an exercise was being taken forward by the University Secretary which Vice Principal (Operations) will be contributing to.	
	Committee **APPROVED** Paper 6.	
12.	**Audit Plans, Reports & Updates**	
12.1	**Internal Audit Report 2022/07 - Payroll**	
	Internal Auditor summarised the Internal Audit Report on Payroll.	
	Committee **NOTED** recommendations and actions.	

12.2	**Internal Audit Report 2022/08 - Buildings**	
	Internal Auditor summarised the Internal Audit Report on Buildings.	
	Board Member noted the recommendation re Management Software and queried whether this was a prioritisation under the UHI2024 Shared Services workstream. Principal advised that Estates had not yet been discussed within the workstream. Vice Principal (Operations) further advised that the Finance Team has been working with Estates around a short-term solution based on Excel.	
	Depute Principal advised that the other recommendations had been actioned today.	
	Committee **NOTED** recommendations and actions.	
12.3	**Internal Audit Report 2022/09 - Quality**	
	Internal Auditor summarised the Internal Audit Report on Quality.	
	Committee **NOTED** recommendations and actions.	
12.4	**Internal Audit Report 2022/10 – Follow-Ups**	
	Internal Auditor summarised the Internal Audit Report on Follow-Ups.	
	Chair of Audit requested that this be kept on Audit Committee's radar and suggested that a brief monitoring report be tabled at the next Audit Committee meeting. This was **AGREED.**	SMT
	Committee **NOTED** recommendations and actions.	
12.5	**Internal Audit Report 2023/02 – Student Activity Data 2021/22**	
	Internal Auditor summarised the Internal Audit Report on Student Activity Data, which was advised as being a routine report.	
	Committee **NOTED** the Report.	
12.6	**Internal Audit Report 2023/03 – Student Support Funds**	
	Internal Auditor summarised the Internal Audit Report on Student Support Funds, which had been presented without reservations.	
	Committee **NOTED** the Report.	

12.7	**Internal Audit Report 2023/01 – Draft Annual Internal Audit Plan 2022/23**	
	Internal Auditor presented the Draft Annual Internal Audit Plan for 2022/23, noting that this constituted Year 2 of a 3-year Plan. Internal Auditor sought clarification from Committee that the Plan as presented was still valid.	
	Board Member noted that Recruitment & Retention perhaps needed prioritisation. Principal agreed that this was central to every report at the moment and would support such a prioritisation.	
	Chair of Audit queried what would be reprioritised from Year 2 to Year 3. Vice Principal (External) suggested that Data Protection & Records Management may be a lower risk than others due to the absence of key issues being reported and mitigations at UHI level. Clerk advised that a Records Management project across the Partnership was currently ongoing therefore it may be useful to look at local implementation of this further down the line.	
	Committee **AGREED** the Annual Internal Audit Plan 2022/23 with the stipulation that Data Protection & Records Management be replaced with Student Recruitment & Retention.	
13	**FOI & Data Protection Quarterly Update**	
	Clerk presented a year-to-date update of FOI and Data Protection issues reported under Paper 14 for information. The report was **NOTED** by Committee.	
14	**Date & Time of Next Meeting**	
	• Monday 13 March 2023 @ 5pm	
15	**Review of Meeting**	
	Committee confirmed that the meeting had been conducted in line with its Terms of Reference.	

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 2018?   **Yes ☐   No ☑**

Committee Cover Sheet

Paper No. 2

Name of Committee	Audit Committee
Subject	KPI monitoring/Balanced Scorecard
Date of Committee meeting	13/03/2023
Author	CMT/Lorenz Cairns
Date paper prepared	20/02/2023
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	This paper monitors the college progress in achieving multiple strategic objective targets. Paper includes the summary Balanced Scorecard together with the wider monitoring document covering all KPIs. The documents show the lead authors, the SMT sponsor, the targets' set for the remainder of the current year (22/23) and the initially proposed actions.
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	This paper was previously presented to the Joint Meeting of Strategic Development and Finance & Resources Committee, 02 March 2023
Action requested	☒ For information ☐ For discussion ☐ For endorsement ☐ For approval ☐ Recommended with guidance (please provide further information, below)
Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf If there is no direct link to Strategic Objectives, please provide a justification for inclusion	This document will monitor progress against all strategic objective targets contained in the UHI Perth Strategic plan 2022-27

Committee Cover Sheet

of this paper to the nominated Committee.	
Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	No
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? If yes, please provide details.	No Click or tap here to enter text.
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No Click or tap here to enter text.
Island communities 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 Click or tap here to enter text.
Status (ie confidential or non-confidential)	Non-Confidential Click or tap here to enter text.

Freedom of Information

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Committee Cover Sheet

Please note that **ALL** papers will be included within 'open' business unless a justifiable reason can be provided.

Please select a justification from the list, below:

Its disclosure would substantially prejudice a programme of research	☐	Its disclosure would substantially prejudice the effective conduct of public affairs	☐
Its disclosure would substantially prejudice the commercial interests of any person or organisation	☐	Its disclosure would constitute a breach of confidence actionable in court	☐
Its disclosure would constitute a breach of the Data Protection Act	☐	Other [please give further details] 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

Balanced Scorecard 2022-27 - Year One 2022-23

12 KPIs	38 KPIs	College Strategy 2022-27	Strategic KPI	Lead Author(s)	SMT Sponsor	Baseline	Target (Over 5 years)	2022-23		Actions 2022-23
								2022/23 Target	Current RAG	
		Exellence in Learning and the Learner Experience								
1	2	Increasing retention, attainment, achievement, progression and student satisfaction to sector leading levels	**Increase student retention**							No KPI for Destination or Recruitment
			a) FE by 7%	Jill Elder/ Deborah Lally	Catherine Etri	73%	80%			Need to check Baseline and confirm parameters
			b) HE by 5%			87%	92%			Qualitative: mapping - curriculum teams; initiatives - student services
2	4		**Increase student achievement**							
			a) FE by 12%	Jill Elder/ Deborah Lally	Catherine Etri	62%	74%			Withdrawal data collation - reasons why + analysis. Focus upon rural and transport
			b) HE by 9%			71%	80%			Heatmap - Action 22-23 (withdrawals/postcodes)
3	5	Increase student satisfaction	**Student Early Survey (SF1)**							1. Need to get the 2022-23 satisfaction. 2. Review complaints (thematic review) (red button) CQM 3. Heatmap 4. Implement Learning and Teaching Enhancement Strategy
			a) FE by 2%	Nicky Inglis/ Deborah Lally	Lorenz Cairns	96%	98%			
			b) HE by 7%			91%	98%			
	6		**Student End of Year Survey (SF3):**							1. Need to get the 2022-23 satisfaction. 2. Review complaints (thematic review) (red button) CQM 3. Heatmap 4. Implement Learning and Teaching
			a) FE by 6%	Nicky Inglis/ Deborah Lally	Lorenz Cairns	92%	98%			
			b) HE by 9%			89%	98%			
		SO2: Co-Creative and Progressive Curricula								
4	12	Strengthen and develop an agile, innovative and dynamic portfolio that responds to regional and Scottish Govt priorities and key sector needs	Continue to annually review the curriculum portfolio and increase overall redesign of our courses by 25%	Lesley Connaghan/ David Gourley	Catherine Etri	50%	75%	55%		1. Curriculum Review (SIPS; RSA; Gov priorities) 2. CPR Model 3. SARU Review Implement 4. Curriculum Strategy
		SO4: Academic Partnerships (Industry)								
5	15	Value/leverage (£) by partnership	Margin/revenue - overhead recovery +1% by year 5	Gareth McKenna/ Christiana Margiotti	Veronica Lynch		+1%			1. Evaluate process - needs aligned to approvals 2. CPR Model will contribute to ensuring 30%
		College Growth and Ambition								
		SO1: Our Culture								
6	18		Monthly initative around one of our values	Katy Lees/ Christiana Margiotti	Veronica Lynch	0%				
		SO4: Our Ways of Working								
7	26		Number services/processes improved July 2023 - 4 July 2024 - 8 July 2025 - 12	Jill Martin/ Henry Nicholson	Iain Wishart	0	12	4		
		SO5: Digital Transformation								
8	27	Percentage staff/learners with improved Digital Skills	Baseline +10% pa	Jill Martin/ David Gourley	Iain Wishart		+10%			1. Need to identify baseline 2. Intro of CPD 3. JISC target shoud only be for staff. 4. Students: essential skills 5. Maker spaces: to include signposting, plus STEM Focus
	28		Identify a baseline digital competence framework for each job role	Jill Martin/ David Gourley	Iain Wishart					

		Partnerships and Collaboration								
		SO1: Relationships								
9	31	Percentage strategic partnerships v proportion of external engagements	Increase from 5% by 1% pa	Nicky Inglis/ Gareth McKenna	Veronica Lynch	5%	10%			1. Baseline 2. Define parameters 3. Stakeholder mapping
		SO2: Commercial Enterprise and Innovation								
10	33	Commercial AOP/Commercial Income (per college area)	Gross overhead +1% by Year 5	Nicky Inglis/ Gareth McKenna	Veronica Lynch		+1%			1. Clarify the KPI 2. Baseline clarity 2. Define the scope/definition 3. Agree the language
		Sustainability								
		SO2: Reinvestment Planning								
11	35	At the end of the strategic cycle have the following cost/income ratios:	1. Staff Cost/Income 70%	Henry Nicholson	Iain Wishart	80.90%	70%	80%		1. Links to KPIs 26,27 and 28 2. Baseline
			2. Non-Staff Cost/Income 21%			23	21%	22.8%		
			3. Investment Cost/Income 5%			0	5%	1%		
		SO3: Environmental Sustainability								
12	36	Percentage gross carbon footprint reduction	Decrease by 2% pa	Gavin Whigham/ David Gourley	Lorenz Cairns	1864	1481 tonnes	1900		1. Check Baseline 2. As per sustainability strategy

Definitions
Lead Author - CMT member responsible for monitoring/tracking data
SMT - member of SMT sponsoring the KPI
Baseline - current data for 2021/22
Target - the set value to be achieved over the 5 year period

Balanced Scorecard 2022-27 - Year One 2022-23

13 KPIs	36 KPIs	College Strategy 2022-27	Strategic KPI	Lead Author(s)	SMT Sponsor	Baseline	Target (Over 5 years)	2022-23		Actions 2022-23
								2022/23 Target	Current RAG	
		Excellence in Learning and the Learner Experience								
		SO1: The Learner Experience								
	1	Raising awareness and promoting health and student wellbeing/safety by ensuring staff have the skills and knowledge to respond effectively to the range of student circumstances, experience and aptitudes	Increase staff participation rates by 10%	Katy Lees & Deborah Lally	Lorenz Cairns		+10%			1. Identify baseline (Staff and Students) 2. Increase recording in CIPHR re: training 3. Define scope of training 4. Increase evaluation 5. Invest in staff training re: SMHFA to meet staff need
1	2	Increase retention, attainment, achievement, progression and student satisfaction to sector leading levels	**Increase student retention**	Jill Elder/ Deborah Lally	Catherine Etri					Note: No KPI for Destination or Recruitment - recruitment now added to KPI 12 (23/2/23) 1. Need to check Baseline and confirm parameters 2. Qualitative: mapping - curriculum teams; initiatives - student services 3. Withdrawal data collation - reasons why + analysis. Focus upon rural and transport 4. Heatmap - Action 22-23 (withdrawals/postcodes) 5. Healthboard: Extremes are extremes 6. Learning and Teaching Enhancement Strategy
			a) FE by 7%			73%	80%			
			b) HE by 5%			87%	92%			
	3		**Increase student progression**	Jill Elder/ Deborah Lally	Catherine Etri					
			a) FE to HE by 13%			72%	85%			
2	4		**Increase student achievement**	Jill Elder/ Deborah Lally	Catherine Etri					
			a) FE by 12%			62%	74%			
			b) HE by 9%			71%	80%			
3	5	Increase student satisfaction	**Student Early Survey (SF1)**	Nicky Inglis/ Deborah Lally	Lorenz Cairns					1. Confirm ESES 2022-23 satisfaction. 2. Review complaints (thematic review) (red button) CQM 3. Heatmap 4. Implement Learning and Teaching Enhancement Strategy
			a) FE by 2%			96%	98%			
			b) HE by 7%			91%	98%			
	6		**Student End of Year Survey (SF3):**	Nicky Inglis/ Deborah Lally	Lorenz Cairns					1. Need to get the 2022-23 satisfaction. 2. Review complaints (thematic review) (red button) CQM 3. Heatmap 4. Implement Learning and Teaching
			a) FE by 6%			92%	98%			
			b) HE by 9%			89%	98%			
	7	Increase student response rates to learner surveys	Student Early Survey (SF1)	Lesley Connaghan/ Deborah Lally	Catherine Etri					Review student forum process (i.e. SLIDO)
			a) FE by 20%			40%	60%			
			b) HE by 10%			60%	70%			
	8		Student End of Year Survey (SF3):	Lesley Connaghan/ Deborah Lally	Catherine Etri					Review student forum process (i.e. SLIDO)
			a) FE by 13%			52%	65%			
			b) HE by 20%			40%	60%			
	9	Increase the proportion of classes with a Student Voice representative	a) FE by 20%	Christiana Margiotti/ Deborah Lally	Catherine Etri	40%	60%			1. Heatmap - coverage of SVR by area/programme 2. Identify student needs for SVR per area
			b) HE by 20%			40%	60%			
	10	Increase the number of courses holding Student Forums	a) By 20%	Christiana Margiotti/ Deborah Lally	Catherine Etri	60%	80%			1. Heatmap - coverage of SVR by area/programme 2. Identify student needs for SVR per area

	11	Our student experience will offer transformational opportunities and we will continue to enable our learners to: Challenge what they believe to be true Be open to change and interpret information more critically Consider pursuing options for advancement they instinctively or historically considered impossible Bring their perspectives to the learning environment to influence and enhance their learning experience Apply their skills and knowledge to real-world practice and challenge strongly held beliefs and opinions Recognise observable differences, from before, during and on completion of their learner journey	Increase the number of students undertaking work related experiences	Nicky Inglis/ Gareth McKenna	Veronica Lynch	584	(yellow)			1. Define the scope (check the WP Co-ordinator rationale) 2. Implement the relevant values and section of the Learning and Teaching Enhancement Strategy and Implementation Plan
SO2: Co-Creative and Progressive Curricula										
4	12	Strengthen and develop an agile, innovative and dynamic portfolio that responds to regional and Scottish Govt priorities and key sector needs with a focus on recruitment	Continue to annually review the curriculum portfolio and increase overall redesign of our courses by 25%	Lesley Connaghan/ David Gourley	Catherine Etri	50%	75%	55%		1. Curriculum Review (SIPS; RSA; Gov priorities) 2. CPR Model 3. SARU Review Implement 4. Curriculum Strategy
	13	Informed by industry, increase the number of digitally DEIP which respond more dynamically to current and future learner needs	Increase the number of courses using DEIP	David Gourley/ Jill Martin	Catherine Etri	60%	95%			1. Change the KPI (DEIP) 2. Increase lecturer confidence in using digital technologies (ensure resources in place to support) 3. Reporting mechanism by programme - use of digital (explore recording on SITS)
SO3: Industry Focused										
	14	Increase percentage of courses adapted in response to employer feedback	From 50% to 70 %	Lesley Connaghan / Gareth McKenna	Veronica Lynch	50%	70%			1. Investigate baseline (sector by sector) 2. Core delivery/FWDF/Commercial 3. Direct employer feedback 'v' LMI 4. Strategic partnership v Acad Partnership (Engagement with registration) 5. Mapping exercise (22-23 outcome) 6. Education 'v' Training 7. Attitude 'v' Skills 8. Apprentices Implement Curriculum Strategy
SO4: Academic Partnerships (Industry)										
5	15	Value/leverage (£) by partnership	Margin/revenue - overhead recovery +1% by year 5	Gareth McKenna/ Christiana Margiotti	Veronica Lynch	(yellow)	+1%			1. Evaluate process - needs aligned to approvals 2. CPR Model will contribute to ensuring 30%
SO5: Research and Scholarship										
	16	Increase number of staff leading projects with research time allocated	From 6 to 12	David Gourley/ Roz Bryce	Lorenz Cairns	6	12			Implement the Research Strategy
College Growth and Ambition										
SO1: Our Culture										
	17	Staff survey results from 2021 are improved in the following areas (next survey to take place in 2024):	Staff have a clear understanding of the College's values:	Katy Lees/ Christiana Margiotti	Iain Wishart	72%	90%			1. 3 conferences on values 22/23 2. Management code of conduct (values) 3. Include awareness of values (comms role can help)
			Values of the college are relevant to my work			76%	90%			
6	18		Monthly initative around one of our values	Katy Lees/ Christiana Margiotti	Veronica Lynch	0%				
SO2: Our Staff										
	19	Staff survey results from 2021 are improved in the following areas (next survey to take place in 2024):	I believe the College supports the health and wellbeing of staff	Jillian Elder/ Katy Lees	Lorenz Cairns	54%	80%			1. Ongoing initiatives (stress group, health and wellbeing group, management development programme) 2. 'Leadership starts with me'

	No.	Objective	Measure	Owner	Lead					Notes
	20		I am kept informed by what is happening in the College	Jill Elder/ Jill Martin	Veronica Lynch	71%	85%			1. Communication Strategy Group (ready reckoner sheet) 2. Stress management group
7	21		The leadership team provide clear direction and guidance	Jill Elder/ Jill Martin	Lorenz Cairns	42%	80%			1. Management Code of Conduct concept (values, leadership development, comms) 2. Greater collaboration 3. 10 o'clock news updates
	22		Through the Professional Review process, I feel my training needs and ambitions are discussed, identified and actioned where possible	Jillian Elder/ Katy Lees	Lorenz Cairns	64%	80%			1. Review process 2. Improve uptake
		SO3: Our College								
	23	We will positively showcase PCUHI to our local community, regionally, nationally and internationally	Increase the percentage of positive coverage locally, regionally, nationally, internationally to 80%	Christiana Margiotti	Veronica Lynch		80%			(Work with Marketing - Comms officer?) 1. Define baseline 2. Communication strategy 3. Linked to code of conduct 4. Building relationships
		SO4: Our Ways of Working								
	24	We will enhance and improve our systems and processes, driving high quality outcomes	Efficiency/time saved(days/hours/minutes)	Jill Martin/ Henry Nicholson	Iain Wishart	n/a				1. IW CMT Training 2. Request team: continuous improvement 3. Process mapping 4. All for 1 + 1 for all
	25		Develop an Effective and Efficient Strategy	Jill Martin/ Henry Nicholson	Iain Wishart	0	1			
8	26		Number services/processes improved July 2023 - 4 July 2024 - 8 July 2025 - 12	Jill Martin/ Henry Nicholson	Iain Wishart	0	12	4		
		SO5: Digital Transformation								
	27	Percentage staff/learners with improved Digital Skills	Baseline +10% pa	Jill Martin/ David Gourley	Iain Wishart		+10%			1. Need to identify baseline 2. Intro of CPD 3. JISC target shoud only be for staff. 4. Students: essential skills 5. Maker spaces: to include signposting, plus STEM Focus 6. Implement IT and Digital Transformation Strategy
9	28		Identify a baseline digital competence framework for each job role	Jill Martin/ David Gourley	Iain Wishart					
	29		JISC Digital Competence tool completion by staff and students; 50% by July 2023, 75% by July 2024, 90% by July 2025	Jill Martin/ David Gourley	Iain Wishart	0%	90%	50%		
	30		Develop maker spaces/innovation hubs to enable staff to improve their digital capability	Jill Martin/ Nicky Inglis	Iain Wishart	0				
		Partnerships and Collaboration								
		SO1: Relationships								
10	31	Percentage strategic partnerships v proportion of external engagements	Increase from 5% by 1% pa	Nicky Inglis/ Gareth McKenna	Veronica Lynch	5%	10%			1. Baseline 2. Define parameters 3. Stakeholder mapping
	32	Percentage learner/customer satisfaction with quality of courses	Increase to 97%	Nicky Inglis/ Deborah Lally	Veronica Lynch		97%			1. Clarify scope - commercial? 2. FWDF Pilot QA 3. Target 75%
		SO2: Commercial Enterprise and Innovation								
11	33	Commercial AOP/Commercial Income (per college area)	Gross overhead +1% by Year 5	Nicky Inglis/ Gareth McKenna	Veronica Lynch		+1%			1. Clarify the KPI 2. Baseline clarity 2. Define the scope/definition 3. Agree the language
		Sustainability								
		SO1: Financial Management								
	34	Enhancement of financial forecasting	Year 1 Budget plus one financial forecast	Henry Nicholson	Iain Wishart	0	1			1. Budget holder meeting timetable (aim is to move to monthly) 2. Reporting framework 3. PO's compliance
			Year 2 Budget plus 2 financial forecasts			1	2			
			Year 3 Budget plus 3 financial forecasts			2	3			
			Year 4 Rolling forecasts			3	+			

		SO2: Reinvestment Planning									
12	35	At the end of the strategic cycle have the following cost/income ratios:	1. Staff Cost/Income 70%	Henry Nicholson	Iain Wishart	80.90%	70%	80%		1. Links to KPIs 26,27 and 28 2. Baseline
			2. Non-Staff Cost/Income 21%			23	21%	22.8%		
			3. Investment Cost/Income 5%			0	5%	1%		
		SO3: Environmental Sustainability								
13	36	Percentage gross carbon footprint reduction	Decrease by 2% pa	Head of Estates/ David Gourley	Lorenz Cairns	1864	1481 tonnes		1900	1. Check Baseline 2. As per sustainability strategy

Definitions
Lead Author - CMT member responsible for monitoring/tracking data
SMT - member of SMT sponsoring the KPI
Baseline - current data for 2021/22, some to be confirmed
Target - the set value to be achieved over the 5 year period
22/23 Actions - Working actions, to be refined by mid-March to inform 22/23 target.

Committee Cover Sheet

Paper No. 3

Name of Committee	Audit Committee
Subject	ERM
Date of Committee meeting	13/03/2023
Author	Iain Wishart
Date paper prepared	06/03/2023
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	There are a number of attachments in this section: 1. Original risk register – we will continue to use this until the Audit Committee are comfortable that our ERM solution can replace it. 2. Link to the new ERM framework here: ⊞ ERM Risk Register 2023 - Live.xlsx This is where the SMT track risks and risk management. Audit Committee have read access to this at all times. 3. Risk Governance – this paper proposes a governance structure for ERM. 4. Original Risk Register to new ERM mapping document.
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	First review of these documents.
Action requested	☒ For information ☒ For discussion ☐ For endorsement ☐ For approval ☐ Recommended with guidance (please provide further information, below)

Committee Cover Sheet

Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	The management of risks is important to ensure the best chance of delivering strategic objectives.
Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	Yes, managing risks will take up some staff time.
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? If yes, please provide details.	Yes Click or tap here to enter text.
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No Click or tap here to enter text.
Island communities 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 If yes, please give details: Click or tap here to enter text.

Committee Cover Sheet

Status (ie confidential or non-confidential)	Non-Confidential If a paper needs to remain confidential for a prescribed period of time before being made 'open', please advise how long must the paper be withheld: Click or tap here to enter text.

Freedom of Information

Please note that **ALL** papers will be included within 'open' business unless a justifiable reason can be provided.

Please select a justification from the list, below:

Its disclosure would substantially prejudice a programme of research	☐	Its disclosure would substantially prejudice the effective conduct of public affairs	☐
Its disclosure would substantially prejudice the commercial interests of any person or organisation	☐	Its disclosure would constitute a breach of confidence actionable in court	☐
Its disclosure would constitute a breach of the Data Protection Act	☐	Other [please give further details] 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

UHI Strategic Risk Register Template   **Partner:** Perth College UHI   **Date:** January 2023

All items in red are updates made during the last review of the risk register in May 2022
All items in blue refer to Covid specific risks
All items in green are updates made during the January 2023 review of the risk register

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	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
1*	Active	Working in partnership to meet the needs of our local economy and beyond. Providing a progressive curriculum which meets economic and social needs and aspirations.	**Control over strategic environment** Operations limited due to outcome of central or remote decision making reducing local impact and focus. Lack of understanding or clarity of the academic partnership within our external operating environment. **Strategic Development**	• Collective reporting • Dilution of local need within decision making • Changes to Partnership structures/ organisation.	• Reduced student numbers. •Declining performance. • Loss of commercial potential. •SFC Coherence Review of Colleges & Universities •UHI Academic Partner discussions re internal structures	Principal	4	4	16	• College Board of Management and Chair kept informed of arising issues. • UHI Interim Depute Principal and Chair of Regional Strategy Committee made aware of issues. • SMT proactive in decision making forums. • Perth & Kinross CPP single outcome agreement embedded in ROA. • Continue positive working relationships with Colleges Scotland, Scottish Government and SDS. Engagement with Board members on key issues with regular discussions in appropriate Committees • Active engagement in UHI2024 project	16 (4,4)	↔	• Continue to highlight as appropriate. • Continue to work on and implement recommendations of current Programme Board • Work proactively within partnership and beyond. • Be proactive in discussions re. future integration • Review metrics for measuring local engagement • Carry out Perth Curriculum Review (Academic)	Principal Principal Principal Principal Chair VP Academic	Ongoing Ongoing Ongoing Ongoing Ongoing Sept 2023
2*	Active	Working in partnership to meet the needs of our local economy and beyond.	**Achievement of Student Numbers** Non-achievement of numbers. Low allocation of funded Student Numbers from the region. Adverse impact of Regional funding and allocation Low allocation of funded student numbers from the region **Learner Experience**	• Lack of marketing focus • Intra regional competition • Curriculum offered does not meet demand • Slow conversion of application to acceptance • Impact of school profile and jobs market • Likely impacts of Brexit, eg ESIF, reduction in FTE funding **COVID-19 impact** **Extension of any further lockdown and its impact on the delivery models. Clear**	• Financial. • Reputation. • National appetite for increased funded numbers. •Reduction in EU students. • £3m funding not guaranteed • Implications for students without settled/pre-settled student status • Fall in enrolments related to UCAS 2nd choice institutions • Increase in SDS 16+ dataset remaining in school or going straight into employment • Impact of expansion of University HE numbers on College	Depute Principal / Vice Principal External/ Vice Principal Academic	4	4	16	•Curriculum Review completed. • Maintaining engagement with applicants. • Well informed with strong/robust evidence/business case for local demand. • Strong representation on PPF for FE and HE and on the Regional ~~FE~~ Strategy Committee. • Clear understanding and management of criteria within the ROA. • Endorsement of Community Planning Partnership. • Liaise with adjoining regions, colleges and providers for out of region provision. • Strategic discussions with PKC Education Department on Schools/College volume. •Ensure student numbers align to strategic plans. • Effective marketing plan in place.	16	↔	• Revised Marketing Strategy – transitioning to digital Rebranding UHI Perth Increased marketing/curriculum budgets to assist with student recruitment	Vice Principal External Vice Principal External Depute Principal	Ongoing June 2023 Ongoing

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Trend	Actions to minimise risk TO DO	Action Owner	Completion Date
				evidence of disengagement of FE learners when switch to online **Increase in university funded places** **Increase in school remainers**	HE student numbers					• Student Number Planning using more robust data • EREP Action Plan Implementation – in suspension due to COVID • Implementation of effective messaging system • Courses with highest EU student cohorts identified • Learner Journey Strategic Group implementation Develop collaborative transitions programmes with schools Analyse gaps in regional labour markets and focus on mid semester/academic year opportunities to commence F/T or P/T learning programmes Review focus and strategy of recruitment campaigns • Curriculum Strategy • Involvement with Tay Cities Deal (24 additional HE FTE places) Additional places not required at this stage.	(4,4)				
3*	Active	Developing a successful and sustainable organisation.	**International Student recruitment** Lack of International student recruitment. Lack of RUK student recruitment. Sustaining International Partnerships Student recruitment behind targets International instability **F&R**	• UK Regulation Registration (UKVI) • In country adverse political environment • Availability of suitable product • Marketing and attraction strategy Insufficient resources in UHI to support development of international opportunities **COVID-19** Ongoing conflict in Europe UK immigration policy focussing on elite universities.	• Loss of income. • Bad publicity. OLack of student diversification **Likely downturn in international recruitment** Potential impact on foreign markets allied to Russia	Vice Principal External	5	4	20	• Student Testimonials. • Closer links with the curriculum areas. • Working with UHI VP International and External Engagement • Explore combined product offering between College and AST. • Delivery of Trans National Education • Protection of UKVI Student Licence • Review opportunities for employing staff in market • New International Strategy Approved by Board • Strategy is connected to UHI Sustainability Pan • Recruitment data resulting from Chinese website being monitored within International Strategy • Growth in new markets, eg Icelandic MBA • Review delivery models inc commercial subsidiary • Review of EU fee policy	20 (5.4)	↔	• Deepen and establish new relationships • Develop exchange opportunities for students and staff • Enhance comms-and social channels • Engage with UHI re development of UHI International Strategy • Collaborate with rest of Scottish College sector re bidding for vocational education options • Capitalise on opportunities arising from Chinese website	Vice Principal External	Ongoing Ongoing Ongoing ongoing Ongoing Ongoing

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									🟥		🟥		• Recruitment of additional International recruiter		March 2023
4 *	Active	Developing a successful and sustainable organisation. UHI Common Risk	**Institutional reputation** The institution has a poor reputation. **F&R**	• Inequitable distribution of income across Partnership • Consistent poor student experience/ performance • Breakdown in Partner and Staff relations • Confusion of brand identity re. Perth and UHI • Adverse publicity • Negative external perceptions due to internal processes (eg Consultation)	• Loss of income • Increased costs • Staff retention/ recruitment • Student retention/ recruitment. • Loss of accreditations. • Damage to reputation • Evidence of increased FOI requests on sensitive issues • Increase in referrals to ICO related to College activity	Principal	3	4	12	• Heightened awareness of causes of poor reputation. • Heightened reinforcement of the value of Perth College. • Building trust with Partners. • Effective marketing of College and UHI. • Maintain communication via employer engagement. • Annual marketing and PR Plan in place. Agreement reached with UHI on roll out of UHI brand – UHI Perth.	8 (2,4)	↔	Review, update and implement communications and PR strategy Adoption and roll out of UHI brand – UHI Perth.	Principal	7/10/21 Target completion now Jan 2022. June 2023
5 *	Active	Inspiring and supporting our students to achieve their potential. Developing a successful and sustainable organisation. UHI Common Risk	**College Estate** College estate not fit for purpose. **F&R**	• Reduction of Capital Grant. • Backlog of essential maintenance. • Uncertainty of future Governance model. • Lack of available funds. ○ Age of current campus • Priority to increase classroom accommodation Exponential increase in utility costs	•Estate poorly maintained • Inability to deliver a new improved estate fast enough. • Availability of classrooms and academic equipment does not match demand. • Immediate and recurring costs associated with COVID, eg PPE • Poor building quality causes inability to achieve sustainability/enviro nmental targets • Inability to segment/compartm entalise energy usage due to aged heating systems	Depute Principal	4	3	12	• Attracting external investment. • Backlog maintenance risk register has now been developed. • Weekly 'Walk the Campus' and engage staff – Visible Management. • Approval of identified major building projects. • Update estates planning to ensure optimum use of space freed up by completion of ASW • Ensure additional funding allocated by SFC for backlog maintenance is spent appropriately. • Tender process to commission outline plans for campus options re Estates Strategy under way • Average £650k pa ring-fenced for spring & summer works • Estates Strategy/PKC Masterplan under development Commission tender process for Estates Strategy Phase 1 and 2 of new Estates Strategy completed	9 (3,3)	↔	• Commission of Conditions Survey & prioritisation of required work • Phase 3 of new Estates Strategy Introduction of a 5yr rolling programme of building condition surveys Master budget template created for all planned/funded repairs	Head of Estates Depute Principal/ Head of Estates Depute Principal/ Head of Estates Depute Principal/H ead of Estates	Completed Ongoing Ongoing Ongoing

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6 *	Active	Inspiring and supporting our students to achieve their potential.	**IT infrastructure & implementation** Technology not fit for purpose. No replacement or upgrade of critical ICT and academic equipment. Heightened risk of cyber attack Licenses for specialist software classroom-based rather than individual **F&R**	• Changes in ICT development and technology. • Changing in Learning and Teaching practices. • Increase in network delivery of teaching. • Increased use of social networking. • Inadequate VC facilities/ digital platforms to support larger classes. • Additional requirements from curriculum development and growth. In-equitable digital access for students (equipment and connectivity) • Technological innovation. • Lack of Integrated Information Systems	• Higher investment in resources required. • Need to continually alter accommodation. • Available resources limit delivery options. Digital/ cloud-based services inadequate for curriculum and professional needs. • Poor student and staff feedback. • Lack of knowledge of system design • Duplication of data and processes	Vice Principal External	4	3	12	• Developed robust Curriculum Development Plan. • Link ICT changes in L&T practice to Estates Planning. • Review and implement working practices to optimise available space and working times through use of CELCAT Management Reports. • Operational Planning process and resource commitments system in place. • Prioritise investment required for resources for key curriculum areas. • Ongoing evaluation of VC capacity and teaching space in line with curriculum delivery plan.- complete • ICT rolling programme of replacement – focus changed from classroom-based PCs to provision of laptops and BYOD for students • Shared licence purchases with UHI • UHI Wi-Fi Service upgrade: Continue existing Wi-Fi network service until the new service has been proved through a pilot • Bright Space consolidation -Staff training sessions available on demand • VC Application change to Webex and MS teams. • GDPR Training sessions: Awareness of issues around transferring data • New Operational Planning Process • Change tracker for Payroll Process • Communicate changes to staff and students • Opportunities/impetus presented by Scottish Government Digital Strategy • Digital Poverty transition project • ICT rolling programme transitioning from desktop renewal to RAM upgrade and staff laptop allocation. • ICT budget and replacement influenced by curriculum needs • Commission tender for integrated Finance/Payroll/HR system • ICT & DT Strategy developed and approved – incorporating digital strategy	9 (3,3)	↔	Implement agreed priorities from College Sector Digital Ambition	Vice Principal OPs	Ongoing

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Tre nd	Current Action Plan		
													Actions to minimise risk TO DO	Action Owner	Completion Date
										• Common UHI Information Security Framework • Updated ICT Asset Register					
7	Active	Developing staff to successfully deliver our Vision. UHI Common Risk	**(Senior) staffing levels** Disruption to services/projects and/or partnership working resulting from loss of a key staff member. **F&R**	• Poor performance management of competence issues. • Fast pace of curriculum development. • Excessive demand on CPD. • Lack of staff capability. • Poor workforce planning. ○Affordability/ cost of staff	• Inability to compete. • Loss of business and reputation. • Potential requirement to buy in specialist staff ○High staff turnover. ○Poor staff satisfaction.	Principal	3	3	9	• CPD reports to SMT re progress against CPD targets for professional reviews, mandatory training etc • Prioritise an appropriate level of CPD investment linked to financial sustainability. • Assessment Action Plan in place and monitored • Maintain Healthy Working Lives accreditation – Gold Award • Succession Planning • Minimisation of single-person dependencies • Staff Survey completed and results distributed	4 (2,2)	↔	Continue to improve completion levels for Mandatory Training	Head of HR & OD	Ongoing
8 *	Active	Developing a successful and sustainable organisation. UHI Common Risk	**Research outputs** Research outputs are sub-standard. Overall number of Research activities/outputs are small. Insufficient momentum to build capacity in most curriculum areas. **Learner Experience**	• Low numbers of staff with relevant skill-set to conduct research • Lack of time permitted/ incentives provided for research activities • Research not integral part of staff contracts Inadequate support for bidding for research contracts • Funding methodology	• Inability to identify and agree appropriate projects • Research strategy not clear • Small number Perth college staff contributing to UHI Education Unit of Assessment in REF	Principal	4	3	12	• Annual Review of R&KE strategy. • Develop relationships with wider UHI colleagues. • Prioritise R&KE research activities where appropriate for REF income. • Investigate SFC Innovation Funding and maximise • Work with University SMT, Research Clusters and PKC • Tay Cities Deal developments. • Effective and purposeful operation of Scholarship & Research Committee and links to UHI structures. • Active & ongoing engagement with research organisations • Research Strategy updated and approved • Significant investment in research activity	9 (3,3)	↔	Link with KE specialists in UHI. Review EO funding streams for fostering and supporting research at AP	Principal Principal	7/10/21 Ongoing 7/10/21 Ongoing
9 *	Active	Working in partnership to meet the needs of our local economy and beyond. Developing a successful and sustainable organisation.	**Growth opportunities** Missing viable opportunities for development and growth **F&R**	• Insufficient research. • Lack of horizon scanning. • Lack of ability to invest in opportunities. • Insufficient planning. • Being too risk averse. • Failing to develop at the required pace. • Funding allocations	• Loss of share of potential market/earnings. • Loss of reputation. • Miss the market. • Stagnation of product offering. • Missed opportunities for staff. • Missed opportunities for students. • Funding criteria changes.	Vice Principal External/ Vice Principal Academic	4	4	16	• Effective new product development processes/reviews. • Clear review of product development processes / communication International and Home. • Collaborative UHI Partnership process in place. • Scanning and planning cycles and process communicated. • Collecting staff ideas by their involvement. • Encouraging a staff culture of enterprising behaviour. • Legislative change mapping for new courses.	16	↔	Full curriculum review 22/23 • Review of School-College Partnership • PPF UHI Curriculum Plan Tay Cities Deal Maintain dialogue with strategic partners	Vice Principal Academic Vice Principal External	March 2023 Underway Ongoing Ongoing

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				• Resource limitations • Changes to ESIF Funding. **Impact of COVID-19** **Increase in employment opportunities without any formal or vocational qualifications** **UHI Curriculum Review** Tay Cities Deal: Delay in final deal due to General Election leads to issues re: funding and market value Funds withdrawn elsewhere may result in rationalisation of local project	**Uncertain future for development activities and appetite for external engagement post-Outbreak, including Tay Cities Deal** **Reduced opportunities due to post-COVID climate** **Divestment of courses not deemed sustainable by UHI SNLs which relate to continuing professional development and provision of apprenticeship or vocational programmes** Tay Cities Deal: • Loss of capital funding • Loss of opportunity for developments					• Tayside RSA + H & I RSA to be used as baseline intelligence. • Flexibility in approval Cycle and proportionate responses. • Liaison with UHI re ESIF and LUPS. • Monitor and review international opportunities and costs. International Strategy. • Continuous collaboration with Learner Journey Strategic Group re school/college curriculum to achieve objectives re apprenticeships & employability • Contracting of Associates to overcome shortage of lecturing staff Perth College PLs and curriculum managers to participate in full in UHI curriculum review Analyse the impact of any divestment on PC programmes Reengage in face to face meetings with employers, professional bodies and associations. • Curriculum Review FE and HE 2019 Tay Cities Deal: Proposal passed by Board: 5-year Plan = £320k new revenue (net of allowances for costs) Enact Business Development Strategy following Board approval Presentation of financial reporting reflect margins rather than revenues Target international developments towards areas where product is requested eg Business degrees	(4,4)		Final OBC submitted for approval Financial plan to ensure sustainability of AAS including levering of £1.2m donor contributions (project now incorporated within the PCUHI Masterplan targeting SFT)		March 2024 Ongoing
10 *	Active	Inspiring and supporting our students to achieve their potential. Providing a progressive curriculum which meets economic and social needs and aspirations.	**Academic Quality** Academic quality is sub standard	• Insufficient tracking of student. • Poor understanding of student requirements. • Product not fit for purpose. • Poor delivery. • Insufficient support for	• Loss of students. • Loss of earnings. • Adverse PR and poor reputation. • Poor future recruitment. • Poor achievement and retention. **Potential confusion re approaches to**	Depute Principal / Vice Principal Academic	3	3	9	• Student tracking programme and reviews by Student Advisers. • Heightened student focus on internal communication and training evidenced by the BRAG reporting system. • Managing student expectations. • Active listening to student voice and acting on evidenced by feedback to students.	9	↔	• Increase HE/FE credits to meet shortfall and targets	VP Academic	Sept 2023

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Tre nd	Actions to minimise risk TO DO	Action Owner	Completion Date
		UHI Common Risk	**Learner Experience**	students. • Mis-selling of courses/provision. • Delivery impacted by ongoing industrial action **Impact of COVID-19** **UHI "Curriculum Review"**	**progression across curriculum;** **Future students recruited at inappropriate levels** **Impact of COVID on student survey performance based on delivery (-ve and +ve)**					•Act on Student Survey outcomes evidenced by action planning with quality reviews. • Ensure regular/ constructive formative assessment feedback to students/ customers. • Implement Complaints Procedure in line with new legislation and refresh training. • ASW opportunities roll out. • Student Partnership Project • NSS Action Plans implemented for courses with poor results. • Appointment of Head of Student Experience. • Self-evaluation process redesigned. • Working with HISA to conduct student focus groups. • A Student Experience Committee has been convened • Ensure findings are reported on with regards to the complaints procedure and actions identified and followed up on • Quality review process redesigned (course KPIs by exception) • Identification of protected characteristics and KPIs • Student Support Review • Revamp website with regards to the services available to support learning • Regular discussion of key issues at Student Experience Committee • Attainment & Retention KPIs • Perth College PLs and curriculum managers to participate in full in UHI curriculum review • Clarity about the student learning strategy and format for learning	(3,3)				
11*	Active	Providing a progressive curriculum which meets economic and social needs and aspirations. UHI Common Risk	**Regional curriculum plan** Regional curriculum plan and delivery not aligned to local demand. **Learner Experience**	• Fragmented ownership. • Lack of planning. • Over ambitious change in delivery methodology. • Wrong blend between online and face to face. • ESIF changes • Not fully within gift of PC UHI,	• Lose students. • Financial risk through reallocation. • Students choose another provider. • Poor retention and achievement. • Disputed ownership/ responsibility for failings.	Vice Principal Academic	3	3	9	• Influence/engage with development. • Meetings arranged with UHI Deans & subject network leaders • Keep in touch/listen to student views. • Active engagement in appropriate committees • UHI to commission research on impact of changed delivery methodologies.	9	↔	• Proactively engage in implementation of UHI 2024. UHI 2024 Curriculum Review	SMT	Ongoing April 2023

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				need others/UHI to contribute • UHI curriculum strategy proposals **COVID-19**	**PKC Learner Strategy now recommenced**					• Work with UHI, SDS and local stakeholders to enhance demand analysis. • Regional Outcome Agreement development and implementation. • In liaison with PKC re Learner Strategy • Continuous review of FE Curriculum • Principal on UHI HE/ FE Curriculum Review groups UHI 2024 Curriculum Review UHI Perth Curriculum Review	(3.3)				
12 *	Active	Developing a successful and sustainable organisation.	**Business Continuity** Threat to Business Continuity **Audit**	• Major incident. • Pandemic. • Major fire. • Terrorist Activity. • Cyber Incident UHI ICT loss of service. • Radicalisation	• College closure. • Reduced/loss of service. • Potential financial implications, eg fines imposed by ICO	Principal	5	5	25	• Annual Reviews of Business Continuity Plan. • Fibre ring installed mitigating risk of network collapse • ICT Risk Register developed and dynamic review. • Live ICT shutdown test. • Desktop exercise with CMT successfully completed (historic) •UHI wide live exercise concluded (historic) • Business Continuity Plan reviewed around Coronavirus • Regular Partnership-wide crises management meetings Review protocols re back-up systems utilised to identify at-risk non-Cloud systems following cyber incident Complete transition of data from network to cloud platforms Review non-COVID Business Continuity Plans to absorb learning from recent approaches/ Solutions and cyber incident	20 (5,4)	↔	Review non-Covid business continuity plans to absorb learning from cyber incident learnings/solutions Encourage staff to identify and report cyber risk incidents	Clerk SMT	July 2023 Ongoing
13 *	Active	Developing a successful and sustainable organisation.	**Shared services** Lose control of critical processes and systems through Shared Services Shared Service Model controlled by UHI EO and UHI Finance & General Purposes and University Court. **F&R**	• Insufficient planning. • Inadequate backup. • Poor training and inadequate communications. • Loss of control of direct employees. • Reduced service level. • Additional cost. □Lag in service improvement. • Loss of control over capital investment.	• Disruption to business systems and student learning. • Increased costs. UHI2024 Shared Services stream likely to conclude that serious investment is required before Shared Services can be realised.	Principal	3	3	9	• Involved in thorough planning. Members of the LIS Shared Service Board. • Member of the Shared Service Programme Board. • Maintain Perth College input into development of shared services. Access SLA from LIS to ensure clarity of central functions and local ICT responsibilities Proactive within commissioning board. • Principal leading UHI2024 Shared Services workstream • UHI 2024 shared services workstream project plan being developed	9 (3,3)	↔	• Agree principle of Service Level Agreements with UHI	SMT	7/10/21 Ongoing
14 *	Active	Developing a successful and	**Financial sustainability**	• Significant fall in income.	• College does not have enough cash	Vice Principal Ops	4	5	20	Continued development of cashflow forecasting model	15	↔	• Development of Management	Vice Principal	Ongoing – work will

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Trend	Actions to minimise risk TO DO	Action Owner	Completion Date
		sustainable organisation.	Unable to achieve a breakeven Adjusted Operating Profit (AOP) on a sustainable basis. **F&R**	• Staff costs + non-staff costs are higher than income. • Local consequences of National bargaining • Occurrence of event on disaster recovery plan. • Drastic increase in fuel and energy costs	to operate and or grow. • Accounts show a deficit AOP for more than one year.				(red)	AOP Surplus reported in 2020/21 accounts AOP Surplus reported in 2021/22 accounts	(3,5)		Accounting Information. • Development of financial forecasting models. • Development of cash flow forecasting. • Development of budget process.	OPs	continue to evolve Ongoing Underway and will continue to evolve Underway and will continue to evolve
15 *	Active	Developing a successful and sustainable organisation. UHI Common Risk	**Internal controls** Internal controls do not exist or are not effective in preventing a significant issue/event. **F&R**	No ERM strategy in place. Existing controls not tested regularly. Risk not identified, therefore controls not in place. Staff have not been trained in risk identification and control development. **COVID-19**	Significant events occur where no controls are in place. Significant events occur where controls are in place. 2020/21 External Audit Report stresses need for improved systems due to current reliance on manual inputs **Financial impact of reduced student numbers, commercial income, etc**	Vice Principal Ops	3	5	15	Number of relevant polices in place. Regular Internal Audit programs. Annual External Audit.	15 (3,5)	↔	Design an ERM strategy and implement a system of control e.g. SOX 404 or ISO31000	Vice Principal OPs	Jan 2023 - Started Q4 '22/roll out Q1 '23
17	Active	Developing a successful and sustainable organisation.	**Statutory compliance** Non-compliance of Statutory Health and Safety Legislation and Equality Legislation **Audit**	• Introduction of amendments to existing legislation or new unforeseen and unplanned legislation. Failure to comply with Equalities Duties and contingent statutory reporting	•Introduces financial and staffing resources to administer. • Legal Action. • Risk to Business Continuity. • Financial fines. • Reputational damage. 2020/21 External Audit Report stresses need for improved back-up governance arrangements re Board Secretary absence	Depute Principal	5	4	20	•Produced and implemented a detailed Health and Safety Operational Risk Management Register. Updated quarterly and reviewed by Audit Committee every 6 months. • Produce Annual Report on Health and Safety. • Equalities Outcomes and Mainstreaming Report – Action Plan completed. • Regular review of HSE publications, website and notifications. • Health and Safety Management System annual review • Equality & Diversity lead appointed July 2019, with	16 (4,4)	↔			

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Trend	Actions to minimise risk TO DO	Action Owner	Completion Date
										specific initial focus on statutory reporting requirements • Improvement in Mandatory Training stats – 90% Completion Rate target established • New reporting mechanisms for Health & Safety • Increase in prevalence of risk assessments across organisation • COVID Response Group codified as sub-committee of H&S Committee • Plans in place to enforce completion of Compulsory H&S training • New E&D Adviser appointed					
18	Partly Active	Developing a successful and sustainable organisation.	**Brexit** Implication of outcome of EU Referendum Leading to: Loss of EU Funding. Decrease in overseas (EU) students. Loss of EU national staff. **F&R**	○Lack of numbers. ○Students wishing to study within EU ○Economic and fiscal uncertainty over EU exit. ○Staff uncertainty	○Reduced numbers of students/staff ○Loss of commercial potential. ○Loss of EU funding • Withdrawal of EASA accreditation for pre-Brexit AST qualifications	Principal	5	4	20	• Keep up to date with info flow. • Lobby through Colleges Scotland and Universities Scotland to increase funding to compensate. • Understanding the status of EU residents. • Use next two years productively as planning. • Look at opportunities, e.g. Increased fees. • Scottish Government Extension of free tuition for EU students • Trend analysis for student targets • AST lobbied appropriate bodies within UK/EU to seek legislative change	15 (5,3)	↔	• Scottish Government looking to protect Erasmus + programme Target replacement EU funding sources		May 2022 tbc Ongoing
19	Active	UHI Common Risk	**HE student numbers** College does not achieve allocated HE student number targets **Learner Experience** **Impact of COVID-19** **Delivery methods** **Grade inflation associated with SQA qualifications**	Failure to recruit sufficient students due to various factors such as: over ambitious PPF target, poor marketing, curriculum gaps, poor NNS results etc.	Reduction of income from UHI, regional student number target at risk resulting in possible claw back to SFC from UHI in year or reduction in future years grant. **Financial impact of reduced student numbers** • Impact of expansion of University HE numbers on College HE student numbers	Depute Principal / Vice Principal Academic	5	4	20	○Review curriculum to ensure robust and up to date complete ○Continue close partnership working within UHI. ○Ongoing dialogue with PPF and academic partners. ○Plan, monitor and review student numbers/applications. • Improved marketing has reduced curriculum gap • Improved NSS scores • Trend analysis for student targets • Curriculum review 2019	20 (5,4)	↔	• Implementation of full Curriculum Review UHI Curriculum Review 1st phase September 2021 Replaced by UHI2024 – 1st phase consultancy	Vice Principal Academic UHI, Depute and Vice Principal Academic	Sept 2023 April 2023

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Tre nd	Actions to minimise risk TO DO	Action Owner	Completion Date
				Increase in university places											
20	Active	UHI Common Risk	**FE student numbers** College does not achieve allocated FE Credit targets. **Learner Experience**	Failure to recruit sufficient students due to various factors such as: over ambitious target, curriculum gaps, ineffective marketing and engagement with local schools/ employers. **Impact of COVID-19** **No curriculum linkage to regional skills assessment** **Failure to produce an ROA** **Increase in school returners** **Increase in employability opportunities**	Reduction of income from UHI, regional student number target at risk resulting in possible claw back to SFC from UHI in year or reduction in future years grant. **Financial impact of reduced student numbers** **Potential for specific courses to be paused/ Discontinued**	Depute Principal Academic / Vice Principal Academic	5	4	20	○Review curriculum to ensure robust and up to date complete ○Develop external partnerships with schools. DYW and employers – Associate Principal sits on DYW Strategy Group. ○Plan, monitor and review student numbers/applications. 2019 Curriculum Review Focus marketing activities on p/t FE courses	20 (5,4)	↔	• • Implementation of full Curriculum Review Continue progress made with partnerships developed through Learner Journey Strategy Group UHI curriculum review Replaced by UHI2024 – 1st phase consultancy	Vice Principal Academic	Sept 2023 Ongoing April 2023
21	Active	UHI Common Risk	**Statutory Compliance** Non-compliance with relevant statutory regulations. **Audit**	Lack of awareness of relevant laws and penalties. Management failures. E.g. UK GRPR (Data and Information Security), Health and Safety Regulations, PREVENT legislation etc.	Failure to meet appropriate legislative standards likely to result in significant reputational damage and/or possible legal action. Additional scrutiny from statutory bodies such as Auditor General, HSE, OSCR, Information Commissioner, etc	Depute Principal	4	3	12	○Robust governance policy. ○Robust management policies, procedures and systems in place. ○Dedicated Health & Safety officer. ○IT/Data Protection staff in place. ○Mandatory staff training. ○Close working relationship within UHI. ⊖ Policies & procedures produced and published, including Model Publication Scheme and Privacy Notices • Work with/respond to ICO and OSIC to minimise risk of breaches where appropriate Reviewed Work From Home practices around remote access of sensitive data Reviewed protocols re back-up systems utilised to identify at-risk non-Cloud systems following cyber incident	9 (3,3)	↔	• Continuous update and reinforcement of GDPR policies and procedures. • Improvement in Mandatory Training stats – 90% Completion Rate target established Introduce mandatory cyber and information security training to increase awareness of cyber risks Information security embedded in all job roles	Principal Head of HR & OD Head of HR & OD Head of HR & OD /Head of ICT & DT	Ongoing Completed but ongoing monitoring tbc tbc

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													Current Action Plan			
22	Active	UHI Common Risk	**Governance** Governance Failure. **Audit**	Governing body does not have an appropriate balance of skills and experience. 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. Board members not provided with enough support or information to fully discharge their responsibilities	Challenge to recruit new Board Members High turnover of Board Members Action Plans arising from recent Audits are not sufficiently monitored and reported Failure to comply with Code of Good Governance External Auditor noted risk around reliance on single individual re Board Secretary and advised College should have back up to ensure governance activities continue as normal during any periods of absence.	Chair, BoM	3	3	9	○Recruitment process robust, transparent and open. ○Skills matrix approach in place. ○Networking/proactively encouraging diversity of applicants ○ Robust Action Plan falling out of various Audit Reports produced • Board External Effectiveness Review completed June 2020 • Successful recruitment & induction of new Board Members summer 2020 • Review of Committee membership summer 2020 • Code of Good Governance Compliance Checklist reviewed Oct 2020 • Successful recruitment of new Board Members winter 2021 • Reallocation of Committee positions completed Jan 2022 • Board Effectiveness Review Action Plan	3 (1,3)	↔		Audit Action Plan in place with robust monitoring system	Chair BoM	Ongoing
23	Active	UHI Common Risk	**Student Experience** Poor Student Experience **Learner Experience**	Poor college estate. Dispersed campus with limited facilities for social interaction. Technology failures. Limited teaching/library resources. Societal issues around Digital Poverty Cyber-Security Incident Poor recruitment & development of student-facing staff	Poor performance in national student satisfaction surveys. Reputational damage. Impact on ability to recruit future cohorts. Risk to core income streams. Impact on students of Cyber-Security response measures on risk minimisation of systems, eg restrictions on availability of hardware and software affected	Depute Principal	4	3	12	○Partnership approach with HISA ○Continuous student engagement, feedback and dialogue. ○Ongoing Estate Maintenance and minor Refurbishments • Completion of Scottish Government information survey around COVID local outbreak responses • Student Survey re VLE/Brightspace conducted and shared with SDDs – action plan devised • Significant investment re availability of laptops and WiFi access for students during COVID (versus potential limitations caused by Cyber-Security incident response measures) • Improved CPD (Per Risk 7) • New Estates Strategy commissioned – Phase 3 of 3 • Conditions Survey and prioritisation of required work	12 (4,3)	↔				

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				COVID-19	Likely down-turn in Survey scores due to lack of contact time from March 2020										
24	Active	UHI Common Risk	**Data protection** Institutional, personal and sensitive data is corrupted, lost, stolen or misused or services are disrupted through malicious and illegal activities by external individuals or bodies. **F&R**	Poor IT security measures. Equipment with security holes. Poor patching regime. Anti-virus is not up-to-date/ comprehensive. Firewalls are configured incorrectly. Coordinated DDOS attack on university infrastructure. Increasing number of security alerts. DDOS attacks on UK academic institutions up to 527 in 2015 - Janet CSIRT. Increase in cyber-attacks such as ransomware reported in national media.	Information Commissioner fine of up to £500k. Adverse press coverage. Loss of confidence by regulators, stakeholders and HE sector. Ransomware encryption has been detected on UHI network.	Principal	3	4	12	○Firewalls and filters updated regularly. ○Anti-virus software on all corporate devices. ○UHI protocols applied and adhered to. ○Passwords changed regularly. • Dual authentication processes rolled out • Reviewed Work from Home practices around remote access of sensitive data • Reviewed protocols re back-up systems utilised to identify at risk non-Cloud systems following cyber incident	12 (3,4)	↔	• Monitoring of UHI wireless network hardware and process Embed data and information security within all job roles	Head of ICT & DT Head of ICT & DT	7/10/21 Ongoing Ongoing
25	Active	Developing a successful and sustainable organisation	**Commercial subsidiary** Financial failure of commercial subsidiary International instability **F&R**	Deterioration in economic viability of subsidiary Dramatic increases in fuel and energy costs Ongoing conflict in Europe COVID-19	Reduction in profitability Potential impact on international markets Poor outlook due to worldwide collapse in aviation market Fluctuating cash position	Vice Principal External	4	5	20	• AST management structure reviewed. • Policies identified • Best practice adhered to • College Governance applied. • Advice given to AST Management Team • General Manager appointed • Going Concern work prioritised leading to increased focus on cash management & projections • Job Retention Scheme/Salary Holidays/Rent Reduction to reduce costs while not trading • Growth Plan agreed • AST reported profit of +£190k in 2020/21 annual accounts	12 (3,4)	↔	Implement robust cashflow forecasts -	Vice Principal OPs	Underway and will cont. to evolve

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													Current Action Plan		
										• 2022/23 Business Plan reviewed once return dates are confirmed •					
26	Active	Developing a successful and sustainable organisation	**Payroll** Failure of payroll systems & procedures results in non-compliance with standards **Audit**	Lack of integrated HR, Payroll and Finance systems	Recorded instances of erroneous NI payments Incorrect reporting of pensions liabilities and tax payments arising from erroneous NI payments Staff dissatisfaction with issue and/or steps taken to rectify 2020/21 External Audit Report stresses need for improved systems due to current reliance on manual inputs Salaries Double Payment recorded Nov 2021	VP Ops	5	3	15	• Internal Audit Action Plan commissioned and partially actioned • Affected staff informed of issue and steps being taken to rectify and recompense • Amended the payroll system user access rights to ensure that that these are appropriate for user roles and remove all generic users from the payroll system • 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 • 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. • 19 of 20 Audit actions completed • Internal Audit commissioned to conduct evaluation of pensions and tax payments • Voluntary HMRC Disclosure made	9 (3,3)	↔	• Review recruitment & induction processes • Compliance with relevant areas of Audit Action Plan	Head of HR & OD Head of HR & OD	June 2020 Ongoing – 109 of 115 completed; other areas ongoing
28	Active	Developing a successful and sustainable organisation	**Procurement** Procurement processes are not fully compliant with regulations **F&R**	Internal processes not suitably robust	Contracts register incomplete Historic contracts contain higher level of risk than anticipated upon review (eg catering)	VP OPs	4	3	12	• APUC provision of remote services from November 2018 • Contracted member of APUC staff engaged by College from July 2019 • Procurement Strategy updated • Procurement Policy updated • Training delivered to budget holders and other relevant staff	6 (2,3)	↔	• Compliance with relevant areas of Audit Action Plan	Vice Principal OPs	Ongoing
29	Active	Developing a successful and sustainable organisation	**Asset Management** Insufficient levels of Asset Management are in place	Lack of systems/controls to record and manage changes to Asset Register	Asset Register not complete Creates difficulty in producing accurate accounts	VP OPs	4	3	12	• Current Asset Register reviewed and weaknesses identified • Comparative analysis within sector conducted • Standard capitalisation levels reviewed	12 (4,3)	↔	• Update Asset Register	Vice Principal OPs	Ongoing

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			F&R							• Review of Financial Regulations carried out • Codification & approval of Land & Buildings valuation calculation • Independent valuation of key assets for External Audit					
30	Archive	~~Developing a successful and sustainable organisation~~	**COVID-19** ~~Impacts of COVID-19 on Student Experience, Financial Sustainability & Operational Management~~ **Board of Management**	~~Full student experience not able to be delivered~~ ~~Issues caused re curriculum~~ ~~Reduced income received from student numbers~~ ~~Reduced income received from commercial activities~~ ~~Operational difficulties through extended social distancing measures, including classroom capacity levels and Residences occupancy levels~~ ~~Relaxation of various Covid measures permitted from March 2022~~	~~Lack of clarity re student progression (Ref 2)~~ ~~Likely downturn in international recruitment (Ref 3)~~ ~~Likely downturn in Survey scores due to lack of contact time from March 2020 (Ref 23)~~ ~~Confusion re approaches to progression across curriculum and potential new regulations on assessments (Ref 10)~~ ~~Future students recruited at inappropriate levels (Ref 10)~~ ~~Potential for specific courses to be paused/ Discontinued (Ref 20)~~ ~~Postponement of Research Excellent Framework 2021 affects future funding levels (Ref 8)~~ ~~PKC Learner Strategy delayed post-COVID (Ref 11)~~ ~~Uncertain future for development activities and appetite for external engagement post-Outbreak, including Tay Cities Deal~~	~~Principal~~	5	4	20	~~• Principal meeting regularly with UHI/sector~~ ~~• Active lobbying of key agencies re continued sector funding~~ ~~• Sector Heads analysing options for teaching & learning~~ ~~• Continued contact with commercial partners~~ ~~• Short Life Working Group established to plan Return To Work arrangements~~ ~~• Estates implemented social distancing measure on campus~~ ~~• COVID Response Group established, codified and meeting weekly – sub-Committee of H&S~~ • Relaxation of various COVID measures permitted from March 2022	20 (5,4)		~~• AST Board meeting regularly to manage cashflow and identify new business~~ ~~• Continued exploration of contingencies at SMT/CMT level~~	~~Marketing~~ ~~AST Board~~ ~~Principal~~	~~7/10/21 Ongoing Immediate~~ ~~7/10/21 Ongoing~~ ~~7/10/21 Ongoing~~

Ref	Risk Status	Strategic Category	RISK AREA, Risk Description & Primary Sub-Committee	Causes	Impacts/ Evidence	Owner	Likeli-hood	Impact	Gross Risk	Actions to minimise risk IN PLACE	Residual Risk	Tre nd	Current Action Plan		
													Actions to minimise risk TO DO	Action Owner	Completion Date
					(Ref 9) Financial impact of reduced student numbers, delayed Consultation process, likely reduction of international income/AST surplus/etc (Ref 15, 19,20) Poor outlook for AST due to worldwide collapse in aviation market (Ref 25)				████		████				

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 **disaster** with the potential to lead to: • loss of a major UHI partner • loss of major funding stream	> £500,000 or lead to likely loss of key partner	• Likely loss of key partner, curriculum area or department • Litigation in progress • Severe student dissatisfaction • Serious quality issues/high failure rates/major delivery problems	• Incident or event that could result in potentially long term damage to UHI's reputation. Strategy needed to manage the incident. • Adverse national media coverage • Credibility in marketplace and with stakeholders significantly undermined.
4 - Major	A **critical** event which threatens to lead to: • **major** reduction in funding • **major** reduction in teaching/research capacity	£250,000 - £500,000 or lead to possible loss of partner	• Possible loss of partner and litigation threatened • Major deterioration in quality/pass rates/delivery • Student dissatisfaction	• Incident/event that could result in limited medium – short term damage to UHI's reputation at local/regional level. • Adverse local media coverage • Credibility in marketplace/with stakeholders is affected.
3 - Significant	A **Significant** event, such as financial/ operational difficulty in a department or academic partner which requires additional management effort to resolve.	£50,000 - £250,000	• General deterioration in quality/delivery but not persistent • Persistence of issue could lead to litigation • Students expressing concern	• An incident/event that could result in limited short term damage to UHI's reputation and limited to a local level. • Criticism in sector or local press • Credibility noted in sector only
2 - Minor	An **adverse** event that can be accommodated with some management effort.	£10,000 - £50,000	• Some quality/delivery issues occurring regularly • Raised by students but not considered major	• Low media profile • Problem commented upon but credibility unaffected
1 - Insignificant	An **adverse** event that can be accommodated through normal operating procedures.	<£10,000	• Quality/delivery issue considered one-off • Raised by students but action in hand	• No adverse publicity • Credibility unaffected and goes unnoticed

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

RISK MAP (for Gross risk & residual risk)   TIMESCALE 3 YEARS

IMPACT					
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
	LIKELIHOOD				

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

UHI Perth

Risk Governance

March 2023

Risk Governance

Have We Identified all Relevant Risks?	→	Are Controls in Place & Operating Effectively?	→	What Types of Control Do We Have in Place?

Enterprise Risk Management

Risk management framework

Identification & Evaluation

Risk Management

Monitor & Review

Have we Identified all Relevant Risks?

It is critical that we have a process in place to ensure that we have identified all relevant risks. This process needs to be on a continual loop as risks may change and to ensure that we are continually checking that we have full coverage.

At Perth UHI we will have four risk categories:

1. Strategic Risk – those risks that could prevent us achieving our strategic KPI's.
2. Significant Risks – those risks, that are not shown under Strategic Risk, that could result in;
   - Significant errors in our financial statements,
   - Fraud,
   - Loss/damage to assets,
   - Non compliance with legislation.
3. UHI Common Risks – Risks identified by EO that need to be managed by all UHI Partners. Some of these risks will appear under Strategic and or Significant Risks (these will be clearly marked as UHI Common Risks). UHI Common risks which don't appear under Strategic or Significant Risk will be shown in this category.
4. Project Risk – Significant internal and external risks will be tracked separately e.g. Aviation Academy, new system implementation etc.

Proposed Governance Model for Risk Identification

Are Controls in Place & Operating Effectively?

Proposed Governance Model for Risk Management
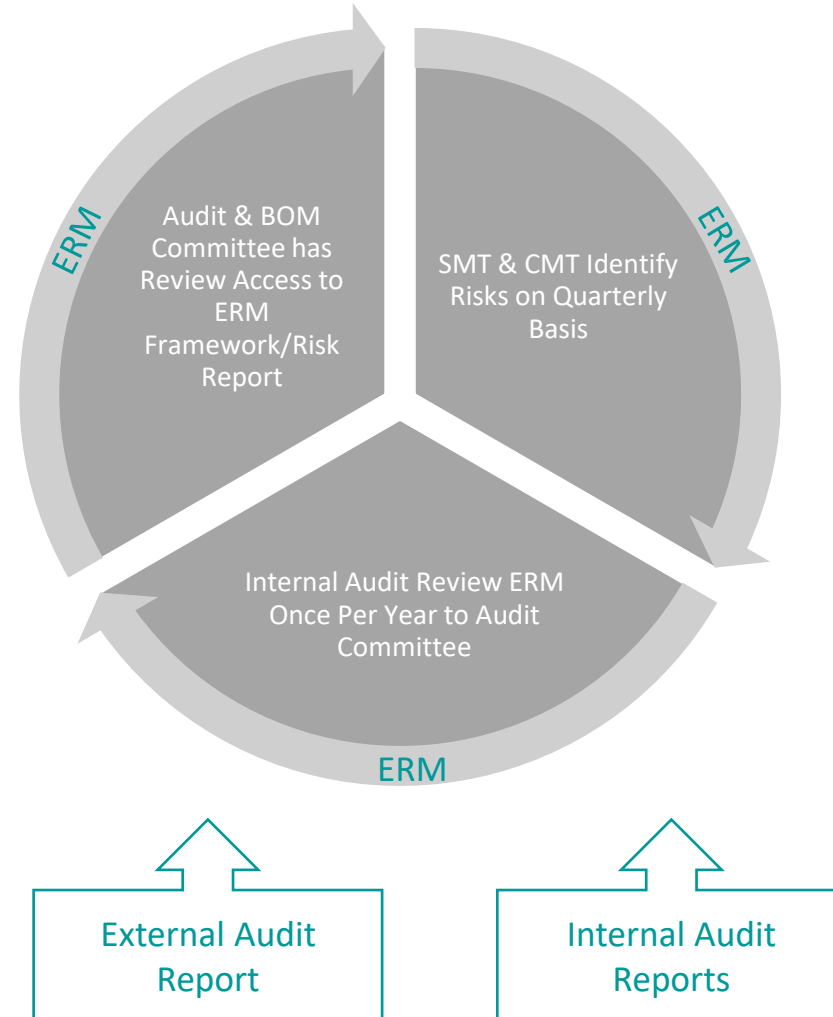
The risks identified each quarter have to be managed. Through ERM we will evaluate risks, determine risks responses, design controls and progress the controls to completion. Once controls are in place we have to ensure that they are effective by testing the control on a regular basis.

It is proposed that this is where Audit Committee meetings will be focused i.e. ensuring controls are in place and operating effectively. The SMT will provide a report which sets out critical information to allow the Audit Committee to understand the management of risks on a quarterly basis and what actions are being taken.

What Types of Control Do We Have in Place?

Proposed Governance Model for Risk Management
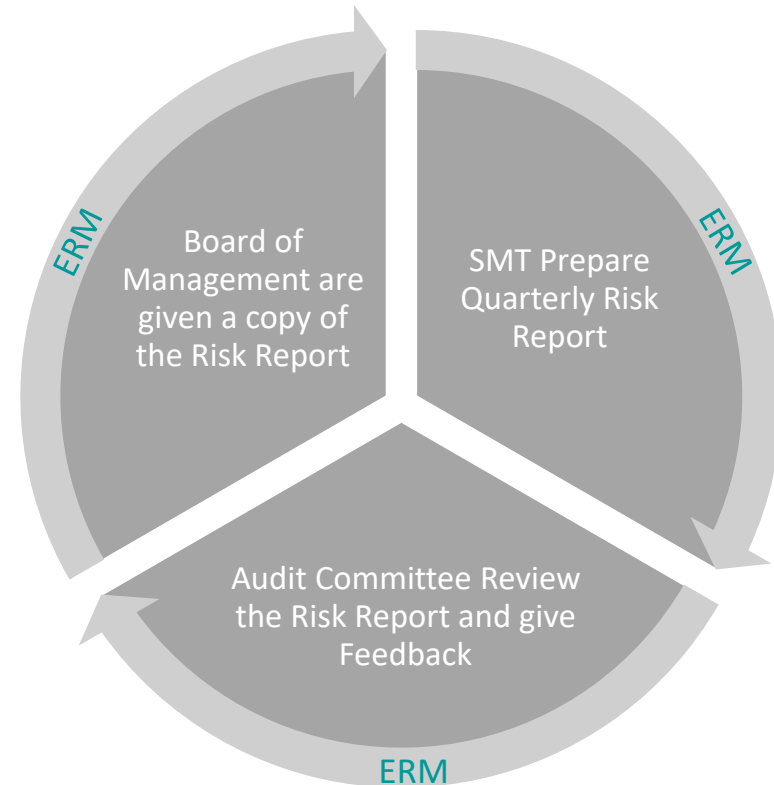
This area is a standalone section as the type of controls we have will be critical to the success of our risk management. Types of control are:

1. Preventative
2. Detective
3. Corrective

It is important that most of the controls that we have are preventative and we therefore need to review the types of control that we have.

The proposed governance structure on the opposite side of the page is the same "Risk Identification" on the previous slide.

ERM

Board of Management are given a copy of the Risk Report

ERM

SMT Prepare Quarterly Risk Report

Audit Committee Review the Risk Report and give Feedback

ERM
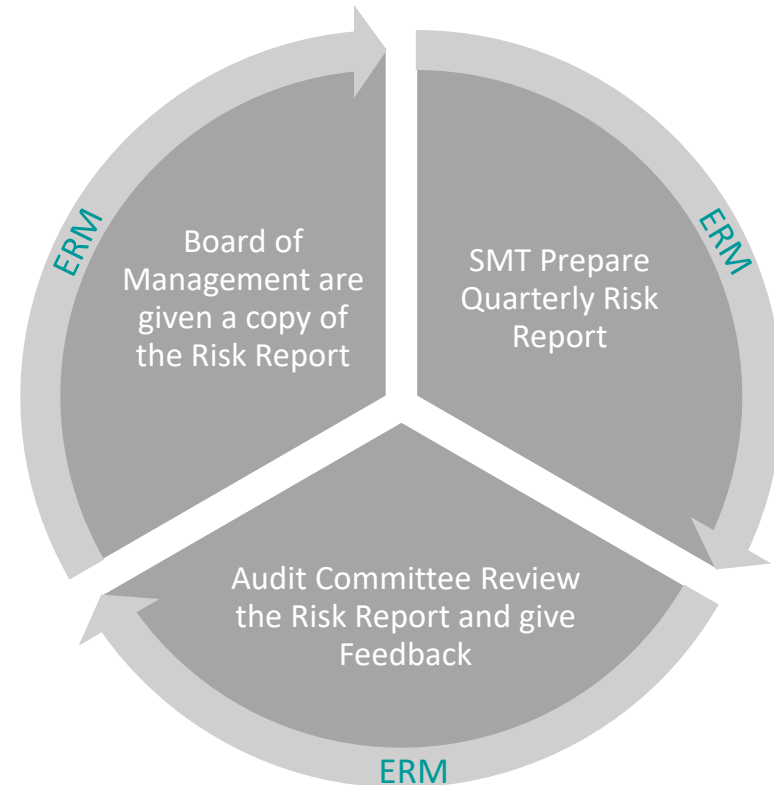
		Current Strategic Risk Register Risks	Proposed	Where Can I Find the Equivalent Risk on the Strategic ERM
1	a	Operations limited due to outcome of central or remote decision making reducing local impact and focus.	This risk is very general. EO risk, at the moment, is probably around Top Slice and International. These risk are covered in the Strategic ERM	1. Commercial Enterprise & Innovation: Inability to capitalise on market opportunities. 2. Reinvestment Planning: Increase in top slice by EO.
1	b	Lack of understanding or clarity of the academic partnership within our external operating environment.	This risk is very general. EO risk, at the moment, is probably around Top Slice and International. These risk are covered in the Strategic ERM	1. Commercial Enterprise & Innovation: Inability to capitalise on market opportunities. 2. Reinvestment Planning: Increase in top slice by EO.
2	a	Non-achievement of numbers.	Show on new Strategic ERM	Reinvestment Planning: We don't achieve the student numbers we had planned for.
2	b	Low allocation of funded Student Numbers from the region	Significant risk is more likely from SFC rather than Region. SFC risk is shown on Strategic ERM.	Reinvestment Planning: Reduction in SFC credits and or FTE's
2	c	Adverse impact of Regional funding and allocation	Significant risk is more likely from SFC rather than Region. SFC risk is shown on Strategic ERM.	Reinvestment Planning: Reduction in SFC funding.
2	d	Low allocation of funded student numbers from the region	see 2b	Reinvestment Planning: Reduction in SFC credits and or FTE's
3	a	Lack of International student recruitment.	Shown on ERM register under student numbers rather than breaking down each category.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
3	b	Lack of RUK student recruitment.	RUK not significant at the moment but will be captured on strategic ERM under student numbers.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
3	c	Sustaining International Partnerships	Shown on ERM register under student numbers rather than breaking down each category.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
3	d	Student recruitment behind targets	Shown on ERM register under student numbers rather than breaking down each category.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
4	a	The institution has a poor reputation	This feels like what could cause a risk to happen or the outcome of a risk happening rather than a risk itself e.g. our student numbers are lower than we planned for (the risk) could be caused by the institution having a poor reputation or is the outcome of the College having low student numbers.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
5	a	College estate not fit for purpose.	It is proposed that this is split moving forward. Under the strategic ERM part of this risk is shown under Environmental. From a physical point of view it will be shown under UHI Common Risks	Environmental Sustainability: Condition of estate/fabric of building
6	a	Technology not fit for purpose.	Included in Strategic ERM	Learner Experience: Digital Failure
6	b	No replacement or upgrade of critical ICT and academic equipment	Included in Strategic ERM	Learner Experience: Digital Failure
6	c	Heightened risk of cyber attack	Included in Strategic ERM	Learner Experience: Digital Failure
6	d	Licenses for specialist software classroom -based rather than individual	Included in Strategic ERM	Learner Experience: Digital Failure
7	a	Disruption to services/projects and/or partnership working resulting from loss of a key staff member.	Not part of our Strategic ERM, will appear on UHI Common Risk Register.	
8	a	Research outputs are sub-standard.	Research does not threaten UHI Perth sustainability. Move to UHI Common Risks ERM.	
9	a	Missing viable opportunities for development and growth	This feels like an example of what would cause a risk to occur. The related risk is included in the ERM register.	Academic Partnerships: Commercial income targets not achieved.
10	a	Academic quality is sub standard	Included in Strategic ERM	1. The Learner Experience: Lack of competence. 2. All risks under co-creative & progressive curriculum.
11	a	Regional curriculum plan and delivery not aligned to local demand.	Included in Strategic ERM	All risks under co-creative & progressive curriculum.
12	a	Threat to Business Continuity	Not included under Strategic ERM, will appear under site Significant Risk register.	
13	a	Lose control of critical processes and systems through Shared Services	Shared services being chaired by UHI Perth Principal so risk is minimal at the moment and will be removed from registers.	
13	b	Shared Service Model controlled by UHI EO and UHI Finance & General Purposes and University Court.	Shared services being chaired by UHI Perth Principal so risk is minimal at the moment and will be removed from registers.	
14	a	Failure to ensure sustainability	Included in Strategic ERM	Covered by all risks under Reinvestment Planning
14	b	Weaknesses in internal controls/effective management review.	This will be included in the Significant Risk Register.	
14	c	Financial monitoring reports provide insufficient detail to allow the Board to track the delivery of key strategies.	This is no longer a significant risk.	
15	a	Financial failure/operating loss. Inability to achieve a balanced budget.	Included in Strategic ERM (alos see 14a)	Covered by all risks under Reinvestment Planning
16	a	National bargaining unaffordable	Included in Strategic ERM	Reinvestment Planning: Increase in staff costs due to national bargaining outcome.

17	a	Non-compliance of Statutory Health and Safety Legislation and Equality Legislation	May be included under Significant Risk Register.	
18	a	Implication of outcome of EU Referendum	Now historical and will be removed from registers.	
19	a	College does not achieve allocated HE student number targets	Shown on ERM register under student numbers rather than breaking down each category.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
20	a	College does not achieve allocated FE Credit targets.	Shown on ERM register under student numbers rather than breaking down each category.	Reinvestment Planning: We don't achieve the student numbers we had planned for.
21	a	Non -compliance with relevant statutory regulations.	Will be included on Significant Risk Register	
22	a	Governance Failure.	Will be included on Significant Risk Register	
23	a	Poor Student Experience	Included in Strategic ERM	Learner Experience: Poor Student Experience
24	a	Institutional, personal and sensitive data is corrupted, lost, stolen or misused or services are disrupted through malicious and illegal activities by external individuals or bodies.	Will be included on Significant Risk Register	
25	a	Financial failure of commercial subsidiary	UHI Perth cannot fund a commercial subsidiary with public funds. Monies supplied by commercial subsidiary has been less than 1% of UHI Perth costs so loss would not be significant. However, reputational risk may require this to be shown on Significant Risk Register.	
26	a	Failure of payroll systems & procedures results in non - compliance with standards	Will be included on Significant Risk Register	
28	a	Procurement processes are not fully compliant with regulations	Will be included on Significant Risk Register	
29	a	Insufficient levels of Asset Management are in place	Will be included on Significant Risk Register	
30	a	Impacts of COVID-19 on Student Experience, Financial Sustainability & Operational Management	Historic and will move under business continuity on site wide ERM	

UHI Common Risks	Proposal is that this appears on the Strategic ERM Register
	Proposal is that there is alternative treatment to Strategic ERM

Committee Cover Sheet

Paper No. 4

Name of Committee	Audit Committee
Subject	FOI & Data Protection Quarterly Update
Date of Committee meeting	13/03/2023
Author	Ian McCartney, Clerk to the Board
Date paper prepared	06/03/2023
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Summary of data relating to FOI requests received and data protection issues raised for the Quarter to 31 January 2023
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	Information provided in this paper is provided within quarterly statistics provided to the Scottish Information Commissioner
Action requested	☒ For information ☐ For discussion ☐ For endorsement ☐ For approval ☐ Recommended with guidance (please provide further information, below)
Strategic Impact Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.	College Growth & Ambition SO4 – Our Ways Of Working

Committee Cover Sheet

Resource implications Does this activity/proposal require the use of College resources to implement? If yes, please provide details.	No
Risk implications Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk? If yes, please provide details.	Yes Trends inform Enterprise Risk Management
Equality & Diversity Does this activity/proposal require an Equality Impact Assessment? If yes, please provide details.	No
Data Protection Does this activity/proposal require a Data Protection Impact Assessment? If yes, please provide details.	No Click or tap here to enter text.
Island communities 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 If yes, please give details: Click or tap here to enter text.
Status (ie confidential or non-confidential)	Non-Confidential If a paper needs to remain confidential for a prescribed period of time before being made 'open', please advise how long must the paper be withheld: Click or tap here to enter text.

Committee Cover Sheet

Freedom of Information

Please note that **ALL** papers will be included within 'open' business unless a justifiable reason can be provided.

Please select a justification from the list, below:

Its disclosure would substantially prejudice a programme of research	☐	Its disclosure would substantially prejudice the effective conduct of public affairs	☐
Its disclosure would substantially prejudice the commercial interests of any person or organisation	☐	Its disclosure would constitute a breach of confidence actionable in court	☐
Its disclosure would constitute a breach of the Data Protection Act	☐	Other [please give further details] 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

Quarterly Freedom of Information & Data Protection Update

Academic Year 2022/23 | Quarter 1 | November 2022 – January 2023

1.   Summary

Quarter 2 of 2022/23 saw numbers of Freedom of Information requests and Subject Access Requests remain in line with previous quarter, however if rates remain consistent across the full year, this will see numbers return in-line with historic levels.

PC FOI have also responded to an FOI Review request initially undertaken by AST staff. Due to the nature of the original request, the legal team who originated the initial request have indicated that it is likely they will seek further review via the Scottish Information Commissioner.

2.   Freedom of Information

a.   Total Number of Requests

2022/23 Quarter 2	2022/23 YTD	2021/22 Full Year	2019/20 Full Year	2018/19 Full Year
8	17	22	28	39

b.   Request Topics – 2022/23

Type	Q2	YTD
Academic-Related	0	1
Student-Related	2	4
Compliance	0	0
Financial	1	1
Estates	0	1
HR	2	7
Operational Management	0	0
IT	3	3
TOTAL	8	17

c.   Response Times – 2022/23 Q1

Response Time	Q2	YTD
Replied within Statutory Time	8	17
Late	0	0
To be completed	0	0
TOTAL	8	17

d.   Request Sources – 2022/23

Type	Q2	YTD
Legal Representative	0	0
Campaigning Groups	2	2
Trade Union	1	3
Press	1	2
Scottish Parliament	1	3
Staff	0	1
Student	0	0
University Research	0	0
Industry	1	1
Unknown/Anonymous	2	5
TOTAL	8	17

3.   Data Protection

a.   Total Number of Requests

	2022/23 Q2	2022/23 YTD	2021/22 Full year	2020/21 Full Year	2019/20 Full Year	2018/19 Full Year
Subject Access Requests	0	1	5	6	6	10
Data Breaches	2	3	6	7	13	13

b.   Data Breach Information

Incident	Action Taken	ICO informed?
Royal Aeronautical Society fell victim to a cyber attack and a generic email address (PC Admissions) email address was accessed.	Account password reset and staff told to be vigilante for potential phishing.	No – data breach originated outside UHI Perth
Email of a pdf file of household income containing financial details emailed to wrong student's UHI mailbox.	Both students informed of error and original email deleted from inboxes.	No – risk was assessed as being low as students unlikely to know each other therefore personal data was not deemed at risk

Ian McCartney
06 March 2023

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 Student 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 & Resources Committee, the Staff Board Member nominated to Finance & Resources Committee, and the Student Board Member nominated by HISA Perth to Finance & Resources Committee.

- No member of the Finance an& Resources Committee shall also be a member of the Audit Committee.

- The Chair of the Board, the Principal and the Chair of the Finance & Resources 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.

Reviewed: September 2022