

Audit Committee

Agenda

Meeting reference: Audit 2023-24/03

Date: Tuesday 19 March at 5.00pm

Location: Boardroom (Braham 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	Declaration of a Conflict of Interest in any Agenda Item			
3	Additions to the Agenda		Chair	
4	Declaration of a Conflict of Interest in any Agenda Item		Chair	
5	Minutes of the Meeting of Audit Committee held on 07 December 2023		Chair	Paper 1
6	Actions arising from previous minutes		Chair	
7	Reporting & Compliance			
*7.1	Enterprise Risk Management Report, including	Vice Principal Operations	Vice Principal Operations	Paper 2
*7.2	Risk Appetite Review	Vice Principal Operations	Vice Principal Operations	Paper 3
7.3	Health & Safety Operational Risk Register	Health, Safety and Wellbeing Adviser	Depute Principal	Paper 4
7.4	Annual Safeguarding Report	Head of Student Experience	Depute Principal	Paper 5
7.5	Policies & Procedures Compliance Review	Head of HR & OD	Depute Principal	Paper 6

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	Agenda Items	Author	Led by	Paper
8	Audit Plans, Reports & Updates			
*8.1	Annual Internal Audit Plan 2023-24 - revised	Internal Auditor	Internal Auditor	Paper 7
*8.2	Internal Audit Follow Ups - Progress Update	Project & Planning Officer	Vice Principal (Operations)	Paper 8
9	FOI & Data Protection			
9.1	Freedom of Information & Data Protection quarterly update	Clerk	Clerk	Paper 9
10	Committee Updates			
*10.1	Amendments to Terms of Reference for sub-committees of Health & Safety Committee	Head of HR & OD	Depute Principal	Paper 10
11	Date and time of next meeting: <ul style="list-style-type: none"> • Tuesday 19 March 2024, 5pm 	Clerk		
*12	Review of Meeting (Committee to check against the Terms of Reference to ensure all competent business has been covered)			Paper 11

Audit Committee

DRAFT Minutes

Meeting reference: Audit2023-24/02

Date: Thursday 07 December 2023 at 6.00pm

Location: Boardroom (Braham Room 019)

Members present: Derek Waugh, Board Member
Debbie McIlwraith Cameron, Board Member
Alistair Wylie, Board Member
Patrick O'Donnell, Staff Board Member
Fiona Smith, Student Board Member of Audit Committee

In attendance: Michael Buchanan, F&R Committee Chair (until Item 8)
Andrew Comrie, F&R Committee Member (until Item 8)
Graham Watson, F&R Committee Member (until Item 8)
John Dare, F&R Committee Member (until Item 8)
Rebecca Bond, F&R Committee Member (until Item 8)
Margaret Cook, Principal
Lorenz Cairns, Depute Principal
Veronica Lynch, Vice Principal (External)
Iain Wishart, Vice Principal (Operations)
Henry Nicholson, Head of Accounts
Ian McCartney, Clerk to the Board
Thomas Rotherham, Deloitte, External Auditor (until Item 8)
David Archibald, Henderson Loggie, Internal Auditor (until Item 8)

Apologies: Jim Crooks, Chair, Audit Committee

Chair: **Derek Waugh**

Minute Taker: Ian McCartney

Quorum: 3

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MINUTES

Item		Action
1.	<p>Joint Welcome and Apologies</p> <p>To commence proceedings, Committee held a joint meeting with Finance & Resources Committee to review Annual Statements and Audit Reports relating to FY 2022/23.</p> <p>Members presented noted apologies were received from Jim Crooks, Chair (Audit), and Derek Waugh would be deputising as Chair for Audit Committee proceedings.</p>	
2.	<p>Declaration of Conflict of Interest in any Agenda Item</p> <p>John Dare declared interest due to undertakings around his Unison role.</p>	
3. & 4.	<p>Draft Perth College Group Report & Financial Statements for the Year ended 31 July 2023 &</p> <p>Draft External Audit Annual Report 2022-23</p> <p>Chair (Finance & Resources) noted absence of Papers 1, 2 and 4, and invited External Auditors (Deloitte) to provide a verbal update in explanation.</p> <p>External Auditor advised that, while audit testing was a significantly advance, the audit was not yet at a stage to be approved. External Auditor reported that capacity restraints within the audit team had been central to the delays encountered, and that Audit Scotland had reinforced this position had been encountered by other auditors.</p> <p>External Auditor further advised that there were no concerns surrounding the 4 identified areas of Significant Risk.</p> <p>External Auditor noted that the statutory reporting deadline of 31st December would be missed, however the audit will be concluded and ready to be signed off by the end of January 2024.</p> <p>Chair (Board) queried whether Audit Scotland were comfortable with the proposed amended timeline. External Auditor confirmed this was the case. Vice Principal (Operations) noted that UHI, as Regional Strategic Body, had also been advised.</p> <p>Principal noted that all UHI Assigned College were in the same position as UHI Perth, and expressed disappointment that the External Auditor had not been able to deliver on time. Principal highlighted that External Auditor had not fulfilled a contractual obligation in not delivering the audit on time.</p>	

Deputy Principal queried whether the capacity issues were foreseen or unforeseen. External Auditor advised that there was a bit of both at play in that there is a national shortage of qualified auditors meaning Deloitte's had also struggled to get the right people in the right place, which was exacerbated by staff sickness.

Depute Principal asked why External Auditor bid for work with foreseen staff issues. External Auditor advised that it had taken longer than expected to address these issues.

Board Member asked whether all resources required to complete the audit were now in place to support External Auditor's confidence to deliver on revised timetable. External Auditor advised that there should be ample resources in place to deliver per the revised timescales.

Board Member queried whether there were any ramifications on the UHI Perth audit being submitted late. External Auditor advised that there would be no financial ramifications, however there is a need for all appropriate bodies to be informed.

Chair (Board) requested that External Auditor provide guarantee that there is no apportionable blame to UHI Perth for the lateness of the audit. External Auditor responded that there had been some identified data issues that were the responsibility of UHI Perth that had caused some delay. Head of Finance challenged this position, noting that the External Auditor had asked for breakdowns which had previously been provided 2 months prior, and had been asking follow-up questions that previous auditors would have known from data provided.

Chair (Board) stressed that there needs to be a clear statement provided to SFC which clarifies that the lateness of the audit was predominantly or completely outwith UHI Perth's control, and a form of words would need to be agreed for this. External Auditor advised that it is the Regional Strategic Body that reports to the SFC, not the External Auditor.

Vice Principal (Operations) advised that an email had been received from UHI Executive Office indicating that, as all UHI assigned colleges were affected by a delay, reporting of the each delay should be notified directly to SFC by affected academic partners, while recognising that a follow-up in writing may be required.

Chair (Board) asked the External Auditor's opinion regarding Going Concern, as this is felt by the Board to be the biggest risk. External Auditor advised that Going Concern had not been deemed a Significant Risk as defined by Practice Note 10 – Continuation of Service, the application of which goes beyond a college's cashflow.

	<p>Chair (Board) noted that there was no guarantee from SFC regarding funding for future years therefore how can the UHI Perth Board sign off on Going Concern. External Auditor responded that Continuation of Service extends to 12 months after the end of the audit period and is the accounting standard applied as required by Audit Scotland.</p> <p>Chair (Board) queried that if Board concluded there was material uncertainty around Going Concern, would External Auditor sign off on this? External Auditor was unable to comment on such a position at this stage.</p> <p>Chair (Board) noted that Directors, have a responsibility to only sign-off accounts that the Board is comfortable with. Chair (Board) further noted that historic sign-off is understandable, but it seems strange not to review this position given the current situation regarding the sector and wider public funding.</p> <p>Chair (Board) requested that the discussion around Going Concern be factored into discussion when audit is prepared for approval during January. External Auditor would reflect on ability to operate within the funding environment, however noted that accruals and prepayments were separate to any Going Concern assumptions.</p> <p>Board Member queried what next steps would be. Vice Principal (Operations) advised that an Extraordinary Meeting of Board would be required, and it is hoped that this could be tied in with another meeting around UHI Target Operating Model which may fall at around the same time. Clerk to co-ordinate dates to schedule these meetings asap.</p>	
<p>5.</p>	<p>Draft Internal Audit Annual Report 2022-23</p> <p>Internal Auditor presented Paper 3, noting that audit processes were independent and compliant with standards.</p> <p>Internal Auditor highlighted the summary table contained within the Audit Report, and noted that report 2023/08 was not graded as this was a business process.</p> <p>Internal Auditor advised that, while there were a number of outstanding recommendations and actions, most of these were inter-related and therefore had been treated as a single issue and as such had been deemed to have no caveat on the overall audit position.</p> <p>Internal Auditor provided an uncaveated opinion with regard to Risk Management, Controls and Governance, and noted no concerns with regard to outputs,</p> <p>Chair (Board) noted contrast in nature of the Audit Report</p>	

	<p>compared to three years ago, and recorded tremendous credit to the management team in the turnaround to achieve such a positive assessment.</p> <p>Chair noted that the Draft Plan for 2023/24 was tabled for Audit Committee to consider within its normal business.</p> <p>The Draft Internal Audit Annual Report 2022-23 was ENDORSED, and would be presented to Board for approval.</p>	
6.	<p>Draft Audit Committee Annual Report to the Board of Management</p> <p>Item deferred to Extraordinary Board meeting, 01 February 2024.</p>	
7.	<p>Code of Good Governance Compliance Checklist</p> <p>Clerk presented Paper 5, noting that the paper presents the approved checklist of items of assurance required to meet Code of Good Governance, together with summary of current compliance levels.</p> <p>Clerk advised that of the 83 items listed for compliance, 82 have been assessed as “Effective”, with one item (C27 – Staff Governance Standard) assessed as “Partial”. Clerk further advised that, since this paper had been issued, a meeting between management and trade unions had taken place which had signed off on progress against the Staff Governance Standard, and this could now be assessed as “Effective”.</p> <p>Student Board Member queried item B7 in relation to the 5-year review of the Students’ Association. Clerk advised that this was assessed as “Effective” as UHI were responsible for conducting a 5-year review with HISA at a regional level and assigned colleges within the partnership do not have a dedicated students’ association, however it had been identified that some local input into this process would be beneficial, and how this would be delivered was currently under review.</p> <p>Internal Auditor noted that not all colleges provide this level of self-evaluation of compliance against the Code of Good Governance, and support the level of scrutiny being given to this area.</p> <p>Committee APPROVED Paper 5, noting the revisions provided within the update.</p>	
8.	<p>Additions to the Agenda</p> <p>None</p>	

9.	<p>Declaration of Conflict of Interest in any Agenda Item</p> <p>None</p>	
10.	<p>Minutes of Meeting of Audit Committee, 04 October 2023</p> <p>The minutes were approved as a true and accurate record of the meeting.</p>	
11.	<p>Matters Arising from previous minutes</p> <p><u>8 - Enterprise Risk Management & Strategic Risk Register</u></p> <p>Action: Risk Management Dashboard to be in place for the next meeting</p> <p>Action Update: Completed</p> <p><u>9.1 – Procurement/Creditors/Purchasing Audit Report</u></p> <p>Action: Vice Principal (Operations) to look at delegated authorities processes and provide overview at next meeting</p> <p>Action Update: On Agenda (Item 13.7)</p>	
12.	<p>Enterprise Risk Management Report</p> <p>Vice Principal (Operations) provided a summary of the latest Enterprise Risk Report, including a new list of risks and causes, a Risk Register in the new format with reconciled data from the previous format, and a proposed reworking of the Risk Appetite for comment.</p> <p>Vice Principal (Operations) noted that additional identified risks such as cash and AI had been added, and the new Risk Report includes a summary of actions since the previous review. Committee members were reminded that they can drill down to a more granular level within the full ERM.</p> <p>Vice Principal (Operations) noted there were a number of items where Preventative Controls were showing as 0% - Committee were advised that this is not reflective of the true position, but work still needs to be done to update some areas with data.</p> <p>Chair queried whether these shortfalls would be complete by the March Audit Committee. Vice Principal (Operations) advised that Risk Causes were complete, therefore the next stage is to identify controls, then test for effectiveness – it would be expected that Board Members would use this measure to put pressure on the speed of achievement. Vice Principal (Operations) further advised</p>	

	<p>that an SMT report around risk has commenced, which is an important piece to get the mechanism working properly.</p> <p>Vice Principal (Operations) sought guidance from Committee around the proposed amendments to Risk Appetite, which were summarised. Chair noted that things seemed to be heading in the right direction. Committee agreed in principle, but identified some areas that may need further fine-tuning.</p> <p>Vice Principal (Operations) requested that Committee revisit in order to quantify levels of impact for each Risk Area with a view to agreeing these at the next meeting before submitting to Cycle 3 Board for discussion and approval.</p>	All/VPO
13.1	<p>Internal Audit Report 2023/04 – Follow-Up Reviews</p> <p>Internal Auditor summarised Paper 8, noting that 8 recommendations had been completed out of 14, and those carried forward related to the new HR/Payroll system and would therefore be followed up as part of an equivalent exercise.</p> <p>Committee noted Paper 8.</p>	
13.2	<p>Internal Audit Report 2023/05 – Performance Management & KPIs</p> <p>Internal Auditor summarised Paper 9, noting that the work done to link KPIs to the Strategy via the use of sponsors and lead editors had demonstrated a high level of engagement in the process.</p> <p>Internal Auditor noted this was a very positive review, with the caveat that it is still early in the Strategic Plan cycle, however the linking of KPIs and Risk should prove most useful.</p> <p>Committee noted Paper 9.</p>	
13.3	<p>Internal Audit Report 2023/08 – Space Management & Room Utilisation</p> <p>Internal Auditor summarised Paper 10, noting that there were established mechanisms in place, however it should be recognised that there are a number of areas that can be improved upon, and advising that there is a tendency within these exercises to focus on timetabling above other areas.</p> <p>Vice Principal (External) recognised that this was an important issue that was being picked up within the Estates sustainability workstream alongside a piece of work being conducted with PKC which will form part of the workstream data source.</p> <p>Committee noted Paper 10.</p>	

13.4	<p>Internal Audit Report 2023 – Student Activity Data</p> <p>Internal Auditor summarised Paper 11, noting no concerns. Internal Auditor reported an unadjusted error within Credits, but this was very minor in nature.</p> <p>Internal Auditor advised that year-on-year analysis comes relates to 2022/23. Principal noted that Credits not being equitably implemented is a concern for the College. Internal Auditor confirmed that some organisations were pushing tis more than others.</p> <p>Committee noted Paper 11.</p>	
13.5	<p>Internal Audit Report 2023 – Student Support Funds</p> <p>Internal Auditor summarised Paper 12, noting no concerns.</p> <p>Committee noted Paper 12.</p>	
13.6	<p>Draft Internal Audit Plan</p> <p>Internal Auditor summarised Paper 13, and sought confirmation, as the Plan is Year 3 of a 3-year Plan and priorities may have changed, that Committee was comfortable with the proposed areas of Audit for the year ahead.</p> <p>Vice Principal (External) advised that some areas may require infrastructure investment that it may not be possible to deliver, which would need to be looked at. Principal proposed that SMT review the priorities and confirm asap. This course of action was AGREED, following Chair’s request to also consider potential gaps in Plan.</p> <p>Committee noted Paper 13.</p>	SMT
13.7	<p>Procurement/Creditors/Purchasing Audit Report update</p> <p>Vice Principal (Operations) advised that systems had been updated to ensure only Procurement had power to add suppliers, and was looking to escalating the sign-off procedures for Board-level items (ie those items in excess of £100k). Vice Principal (Operations) proposed changing the Financial Procedure to include a sign-off of Board Chair, whom failing Chair of F&R, whom failing Chair of Audit, for items in excess of £100k. Committee APPROVED this amendment, subject to Board approval if required.</p> <p>Vice Principal (Operations) noted that some testing with regards to 3-way Matching on BluQube is required, including a walk-through</p>	

	of process and mitigating controls.	
14.	Freedom of Information & Data Protection – Quarterly Update Committee noted Paper 14.	
15.	Date & Time of Next Meeting <ul style="list-style-type: none"> • Tuesday 19 March 2024 	
16.	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	ERM Review
Date of Committee meeting	19/03/2024
Author	VP Operations
Date paper prepared	12/03/2024
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Tone at the Top introduction attached. ERM Report attached. Internal Audit.
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 presentation of updated documents
Action requested	<input type="checkbox"/> For information <input checked="" type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> 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.	Managing risk is a critical requirement to ensure the achievement of our strategic objectives.

Committee Cover Sheet

<p>Resource implications</p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Risk implications</p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Equality & Diversity</p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Data Protection</p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status</p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>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:</p> <p>Click or tap here to enter text.</p>

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

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

Tone at the Top

A critical part of an ERM process is Tone at the Top. This requires the SMT and Board of Management to become actively engaged in and take ownership for the risks at UHI Perth. The SMT would also take on the responsibility for managing the implementation of controls to cover ERM risk and Internal Audit Recommendations.

At the time of writing the SMT now understand Tone at the Top and their requirements under this terminology.

Using Tone at the Top, it is proposed that future Audit Committee meetings will include the following structure to add value to Audit Committee meetings and create more engagement between the SMT and Audit Committee on matters of risk:

- Overview of a short “risk” related topic (see below).
- Risk category presentation (see below) – relevant SMT members will give an update on the implementation of controls.
- ERM Report – short overview.
- Internal Audit Report – for information.

Short Risk Topics

It is proposed that the next four Audit Committee meetings will cover the following short risk related topics.

1. Artificial Intelligence
2. Cybersecurity
3. Competition & Markets
4. Media

These presentations will be short 15 minute updates, from staff in the college, and cover the background to the risk.

Risk Categories

It is proposed that we cover all six of our risk categories in a year. The proposed cycle is as follows:

1. Finance and Income
2. Strategic and External Risk
3. Legal & Compliance
4. Reputation and Operations

The above are suggestions and the Audit Committee will be asked at the end of each meeting whether they are happy with the content of the next meeting or whether they want a different topic or different categories presented.



UHI Perth

Risk Report

March 2024

Risk Overview March 2024

Overview

Since the last Audit Committee meeting, we have:

- Carried out a full review of the risks and controls (in line with our process).
- Introduced Tone at the Top to the SMT.
- Received an Internal Audit of Risk Management.
- First draft of the new Risk Management policy written.
- Drafted a department manager risk assessment sheet.
- Completed a proposed Board Risk Appetite for approval (see separate report).

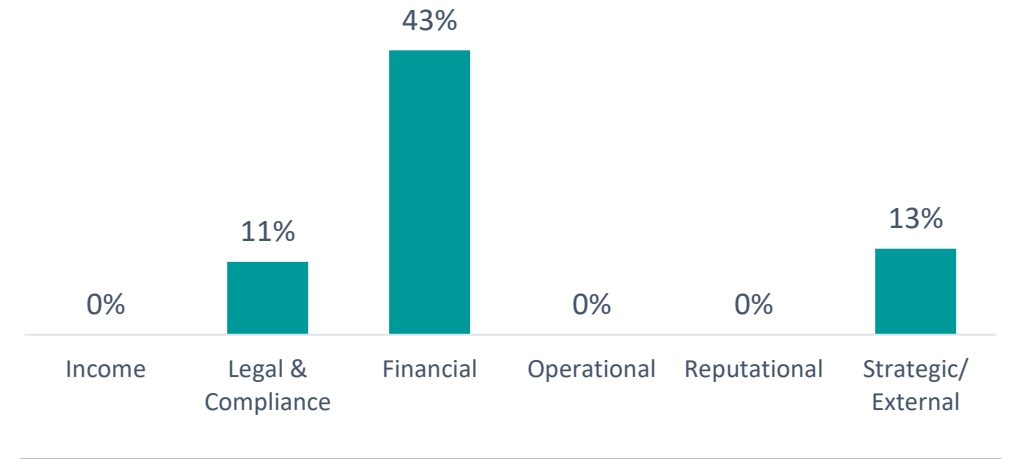
Our ERM process is now live and has been fully updated and this is a live document. Our quarterly review of all risks realigned some risks to be more strategic and added controls against all risks (last quarter there were several risks which did not have controls). We have now identified 51 controls. The charts on the opposite side of the page show that we now have several controls operating effectively and that, for most categories, most of our controls are preventative.

The introduction of Tone at the Top will engage the SMT into the ERM process and risks and responsibility for controls have/will be assigned to the SMT. Tone at the Top is covered in detail in a separate report but is a critical part of the ERM process. The Audit Committee should ensure that the wider SMT are engaged and committed to risk management.

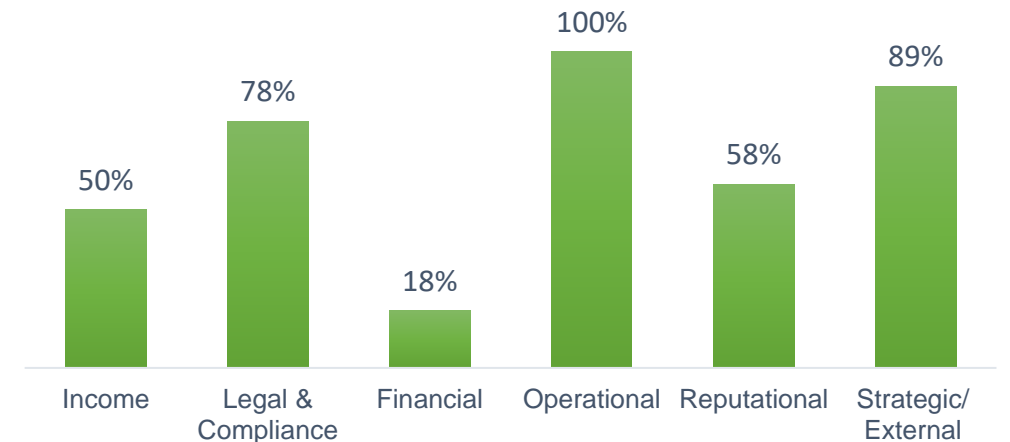
The clearance meeting with Internal Audit went well and we should receive a health score and a good recommendation to further improve our process.

All individual risk sheets, can be accessed via the following link: [ERM Risk Register 2023-24](#).

% of Controls in Place & Operating Effectively



% of Preventative Controls



Income Risk Overview March 2024

All risks, causes and controls have been fully reviewed since the last report.



Risks

Products & Services

The curriculum can impact on student numbers, retention, student outcomes, partnerships, costs and our overall reputation. Curriculum planning should ensure that all associated risks are managed.

The chart data shows

As part of the review of risks and controls we have reduced the number of each category to be more strategically risk focused. The control that has been identified is 50%-75% complete.

Risk Causes



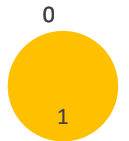
Controls Identified



Controls 100% Complete & Effective

0 0

Progress Status of Incomplete Controls



Competition & Market

Failure to understand the requirements of our markets or to react to the competition can result in missed opportunities, falling student numbers and negatively impact on our reputation.

The chart data shows

As part of our review process, we added the control of creating an income strategy that incorporates the identification and mitigation of competitor risk.



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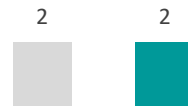


Product/Service Delivery

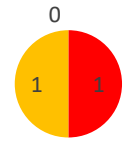
If our delivery, whether it be through teaching or technology, is not at the required standard then it can impact on student numbers, retention, achievement and reputation.

The chart data shows

No change to the last reporting cycle's risks or controls.



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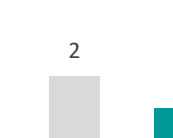
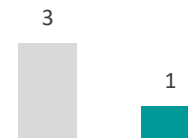


Physical/Digital Estates & Infrastructure

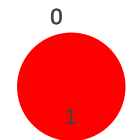
Managing the campus to meet changing student and learning requirements is important. The campus plays an important role in student numbers and the student experience.

The chart data shows

We have reduced the number of risks and controls to be more strategically risk focused and align with our income strategy.



0 0



Legal & Compliance Risk Overview March 2024

Last Report
 Current
 < 50% Complete
 50%- 75% Complete
 > 75% Complete

All risks, causes and controls have been fully reviewed since the last report.

Risks

Contracts

Entering into a contract that breaks the law or creates a high level of risk for UHI Perth could impact on reputation, student numbers and threaten financial sustainability.

The chart data shows

Our review has identified one risk cause which will be mitigated by 2 new risk controls.

Risk Causes



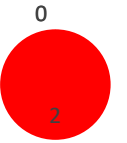
Controls Identified



Controls 100% Complete & Effective

0 0

Progress Status of Incomplete Controls

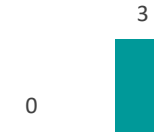


Employment Law

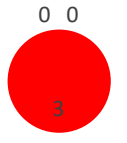
It is critical that UHI Perth complies with all employment law. There could be significant damage to reputation and financial penalties for non-compliance.

The chart data shows

Since the last report, one new risk control has been identified around ensuring we are up to date and complying with employment law.



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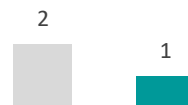


Litigation

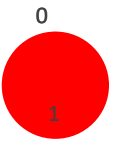
Despite our controls there could be a situation where litigation is taken out against UHI Perth. This can have a negative impact on reputation leading to lower student numbers and partnerships with business. Litigation could also lead to financial penalties. UHI Perth needs to have a process to deal with litigations as they arise.

The chart data shows

Our review has identified one risk cause which will be mitigated by one new risk controls around policies and procedures.



0 0

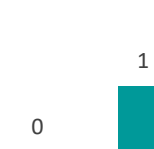
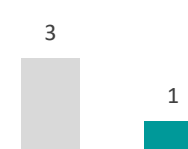


Governance

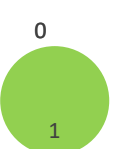
Lack of robust/compliant/effective governance structure

The chart data shows

The risk control is currently 90% complete, this will be followed up with the SMT member to confirm it is 100% complete by next reporting cycle.



0 1



Legal & Compliance Risk **Continued** March 2024

Last Report
 Current
 < 50% Complete
 50%- 75% Complete
 > 75% Complete

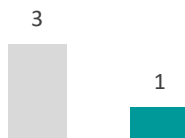
All risks, causes and controls have been fully reviewed since the last report.

Risks

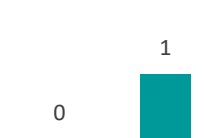
Health & Safety
 The health & safety of staff, students and visitors is probably the number one objective of the college. Failure to achieve this would have a significant impact on the reputation of the college.

The chart data shows
 Our review of risk causes/controls have identified one for each category. The control is 100% complete and its effectiveness will be reviewed by the next reporting cycle.

Risk Causes



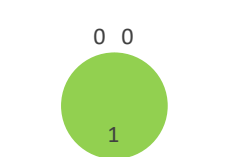
Controls Identified



Controls 100% Complete & Effective

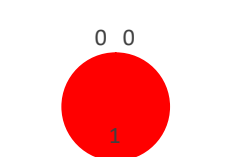
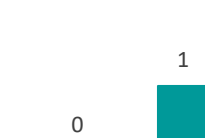
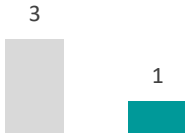


Progress Status of Incomplete Controls



International Business
 Failure to comply with laws/regulations relating to the different countries we do our International business with could have a significant negative impact on UHI Perth.

The chart data shows
 Our review of risk causes/controls have identified one for each category around compliance with legal requirements for international business.



Financial Risk Overview March 2024

All risks, causes and controls have been fully reviewed since the last report.



Risks

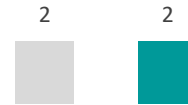
Cash

To ensure financial sustainability it is essential that UHI Perth forecast their cash position and manage their cash to ensure that the college does not run out of money.

The chart data shows

Our review of risk causes/controls has identified one new control which is currently 90% complete.

Risk Causes



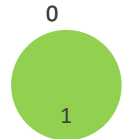
Controls Identified



Controls 100% Complete & Effective



Progress Status of Incomplete Controls



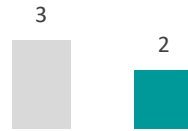
Financial Management

It is essential that the college has a budget and forecast process in place provides management accounting information, all the way up to Board of Management level, on our performance versus target.

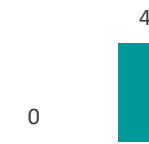
The chart data shows

The number of risk causes/controls have been updated to reflect strategic risk. Two of the 4 controls are 100% complete and will be tested for effectiveness by the next reporting cycle.

Risk Causes



Controls Identified



Controls 100% Complete & Effective



Progress Status of Incomplete Controls



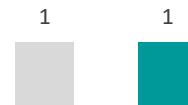
Controls

The effective control of significant financial risks, through an ERM process, need to be in place. These controls should be designed to prevent or detect fraud, theft and/or loss of college assets.

The chart data shows

Our review of risk causes/controls has identified one new control around implementing financial controls using COSO methodology.

Risk Causes



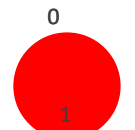
Controls Identified



Controls 100% Complete & Effective



Progress Status of Incomplete Controls



Other Significant Financial Risk

If pension rates increase and are unfunded then it can threaten the financial sustainability of the college. Job evaluation outcome could result in significant financial exposure to UHI Perth.

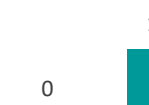
The chart data shows

Our review of strategic risk has identified 2 risk causes and one risk control regarding other significant financial risk. The control is 100% complete and will be tested for effectiveness in time for the next reporting cycle.

Risk Causes



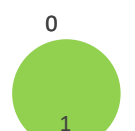
Controls Identified



Controls 100% Complete & Effective



Progress Status of Incomplete Controls



Operational Risk Overview March 2024

All risks, causes and controls have been fully reviewed since the last report.

Risks

Systems/Technology

Unsuitable systems or the inability to optimise the capabilities of current systems would result in poor outcomes for staff and students and would have a negative impact on student numbers, retention and reputation.

The chart data shows

The number of risk controls has increased from 1 to 3 since the last review. One control is 100% complete and its effectiveness will be reviewed by next reporting cycle.

Staff

If staff are unsure what their role is or are not competent and/or motivated to carry out their role it could result in poor performance for staff and students, loss of staff, poor strategic outcomes etc.

The chart data shows

The number of risk causes have reduced by one following review and 3 new controls have been identified around staff professional reviews and competence matrices.

Processes

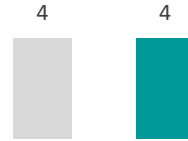
Poor processes can add significant cost and result in poor outcomes for staff and students. It is important that the college implements a system of continuous improvement to maximise performance

The chart data shows

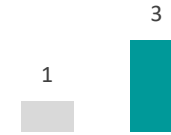
No change to the last reporting cycle's risks or controls.

Last Report
 Current
 < 50% Complete
 50%- 75% Complete
 > 75% Complete

Risk Causes



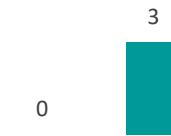
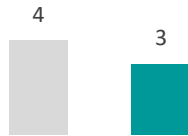
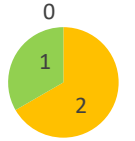
Controls Identified



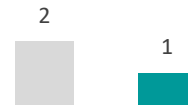
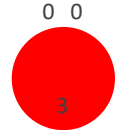
Controls 100% Complete & Effective

0 0

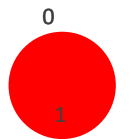
Progress Status of Incomplete Controls



0 0



0 0



Reputational Risk Overview March 2024

All risks, causes and controls have been fully reviewed since the last report.

Last Report
 Current
 < 50% Complete
 50%- 75% Complete
 > 75% Complete

Risks

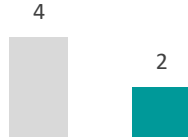
Business Relationships

Business relationships are critical to curriculum development, student outcomes and our reputation.

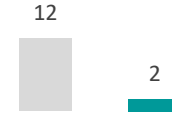
The chart data shows

As part of the review of risks and controls we have reduced the number of each category to be more strategically risk focused.

Risk Causes



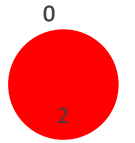
Controls Identified



Controls 100% Complete & Effective

0 0

Progress Status of Incomplete Controls



Student Satisfaction

Poor student satisfaction feedback can have a negative impact on reputation, student numbers and retention.

The chart data shows

The number of risk causes/controls have been reduced to be more strategically focused. One control is 100% complete and its effectiveness will be reviewed by next reporting cycle.

3



5



0 0



Culture

Poor culture can have a negative reputational impact resulting in lower student numbers and retention. It can also make the recruitment of quality staff difficult.

The chart data shows

The number of risk causes/controls have increased slightly, looking at how we develop and implement the UHI Perth values. One control is 100% complete and its effectiveness verified.

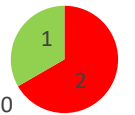
1



2



0 1



Media

Media has a number of risks to the success of UHI Perth.

The chart data shows

Following review, the number of risks causes have reduced from 3 to 1 to be more strategically focused and one controls identified. The control is 100% complete and its effectiveness will be reviewed by the next reporting cycle

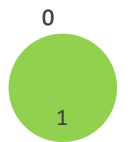
3



0



0 0



Reputational Risk Continued March 2024

Last Report
 Current
 < 50% Complete
 50%- 75% Complete
 > 75% Complete

Risks

Social Responsibility

There would be risks to UHI Perth from not meeting its Social Responsibility.

The chart data shows

The number of risk causes have reduced from 2 to 1 since the last report and one new controls identified.

Risk Causes



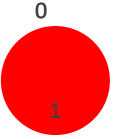
Controls Identified



Controls 100% Complete & Effective

0 0

Progress Status of Incomplete Controls

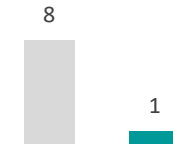


Environment

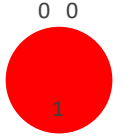
The environment is a significant concern for staff, students and society. Governments set targets that, if not achieved, will impact on our reputation and income through lower student numbers.

The chart data shows

The number of risk causes have reduced from 2 to 1 since the last report and the number of controls from 8 to 1 to be more strategically focused.



0 0



Strategic/External Risk Overview March 2024

All risks, causes and controls have been fully reviewed since the last report.



Risks

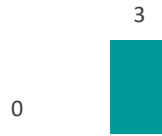
Strategy & Strategy Execution

UHI Perth's strategy sets our direction and culture. Strategies must be flexible and should be reviewed annually. Just as important is the ability of an organisation to execute the strategy.

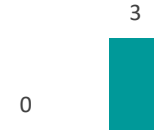
The chart data shows

Following review, the risk causes/controls have now been identified. One control is 100% complete and its effectiveness verified.

Risk Causes



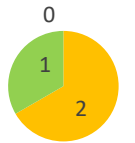
Controls Identified



Controls 100% Complete & Effective



Progress Status of Incomplete Controls

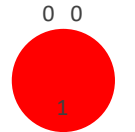
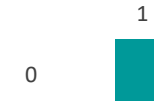


UHI

The RSB and Executive Office have a significant amount of influence over what UHI Perth can and cannot do. UHI Perth must assess the risks associated with decisions made by the RSB and EO.

The chart data shows

One new control has been identified since the last report.

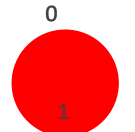


UK Governments

Actions and legislation through the UK and or Scottish Governments can have a significant impact on the college. We should assess the risks associated with Government decisions and plan to minimise any impact.

The chart data shows

One new control has been identified since the last report.

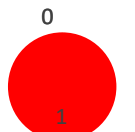


Global Events

Global events can impact UHI Perth in many ways from student numbers to increasing costs. UHI Perth should monitor global events and assess risk. Plans should be put in place to minimise impact.

The chart data shows

One new control has been identified since the last report.



Strategic/External Risk **Continued** March 2024

■ Last Report ■ Current ■ < 50% Complete ■ 50%- 75% Complete ■ > 75% Complete

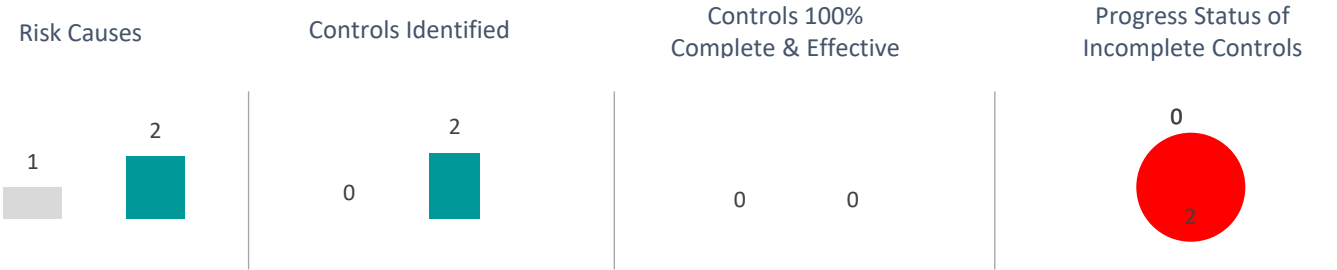
Risks

Other Significant Strategic/External Risk

AI is a growing risk which needs to be monitored and understood. Business continuity plans and operational resilience are key to anticipating and responding to strategic and external risk.

The chart data shows

The number of risk causes has increased from 1 to 2 and 2 new controls have been identified around Artificial Intelligence and Business Continuity.



Committee Cover Sheet

Paper No. 3

Name of Committee	Audit Committee
Subject	Risk Appetite
Date of Committee meeting	19/03/2024
Author	VP Operations
Date paper prepared	12/03/2024
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Proposed changes to Board Risk Appetite, specifically the introduction of values against impact and splitting the income risk category between academic and commercial.
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 presentation of updated documents
Action requested	<input type="checkbox"/> For information <input checked="" type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input checked="" type="checkbox"/> For approval <input type="checkbox"/> 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.	Managing risk is a critical requirement to ensure the achievement of our strategic objectives.

Committee Cover Sheet

<p>Resource implications</p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>Yes</p> <p>Resources will be required to implement controls.</p>
<p>Risk implications</p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>Yes</p> <p>The document sets the Board risk appetite and in doing has a risk within itself.</p>
<p>Equality & Diversity</p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Data Protection</p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status</p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>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:</p> <p>Click or tap here to enter text.</p>

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

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

Board Risk Appetite

Two key adjustments have been made since the last Audit committee meeting.

- Proposed values have been added to the “impact” section of our scoring matrix. The £10K starting point was established based the authorisation level in the Financial Regulations for PLG members.

Likelihood		Impact				
		Insignificant	Minor	Significant	Major	Catastrophic
		< £10K	£10K <£50K	£50K - <£250K	£250K <1M	> £1M
Almost Certain	> 80%	5	10	15	20	25
Likely	61% - 80%	4	8	12	16	20
Possible	31% - 60%	3	6	9	12	15
Unlikely	10% - 30%	2	4	6	8	10
Very Rare	< 10%	1	2	3	4	5

Audit Committee members are invited to consider the values that are shown above.

- We have split the “Income” section between Academic and Commercial. After discussion between Veronica and I, we have come up with the proposed scoring. I have included all the sections for the Audit Committee to confirm they are happy to move forward with the scoring and wording below.
The proposal would be that we start using the scoring above but review this each quarter for a year and thereafter review the scoring on an annual basis.

Risk Category	Risk Description	Risk Appetite	Risk Appetite Description	Risk Appetite Range
Academic Income	Academic SFC Funding risk relates to the potential negative impact on student numbers, student retention, student outcomes, business partnerships and student experience.	Minimal	The Board of Management will allow minimal risk in this Risk Category which means that decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-6
Commercial Income	Non SFC Funding risk relates to the potential negative impact on student numbers, student retention, student outcomes, business partnerships and student experience.	Cautious	The Board of Management will allow a cautious approach to risk in this Risk Category which means that decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-10
Legal & Compliance	Legal & compliance risk relates to any situation that would create a legal issue for UHI Perth or its partners or non compliance with statutory or regulatory requirements. This category includes health and safety.	Averse	The Board of Management are averse to risk in this Risk Category which means that decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-3
Financial	Financial risk relates to any financial matter that could have a significant negative impact on the cash position of UHI Perth. This area also covers the financial management of UHI Perth.	Minimal	The Board of Management will allow minimal risk in this Risk Category which means that decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-6
Operational	Operational risk relates to risks associated with the operational building blocks of systems, management of staff, staff competence and processes.	Open	The Board of Management are open to risk in this Risk Category. Any decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-15
Reputational	Reputational risk relates to areas that could have a negative impact on the reputation of UHI Perth and includes Business Relationships, student Satisfaction, Culture, Media Relationships, Social Responsibility and Environment,	Averse	The Board of Management are averse to risk in this Risk Category which means that decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-3
Strategic/External	Strategi/External risk relates to external areas that could impact on the ability of UHI Perth to achieve its strategy or to the financial sustainability of organisation.	Minimal	The Board of Management will allow minimal risk in this Risk Category which means that decisions by mangers or staff that would create a combined risk score (Likelihood x Impact) which is higher than the maximum "Risk Range", for this Risk Category, should make an approval request to the Audit Committee before proceeding.	1-6

Committee Cover Sheet

Paper 4

Committee	Audit Committee
Subject	Health & Safety Risk Register
Date of Committee meeting	19/03/2024
Author	Ian Bow, Health, Safety and Wellbeing Adviser
Date paper prepared	22/02/2024
Executive summary of the paper	Updated version of Health & Safety Risk Register
Consultation How has consultation with partners been carried out?	Due for discussion at H&S Committee
Action requested	<input checked="" type="checkbox"/> For information only <input type="checkbox"/> For discussion <input type="checkbox"/> For recommendation <input type="checkbox"/> For approval
Resource implications (If yes, please provide details)	No
Risk implications (If yes, please provide details)	
Link with strategy Please highlight how the paper links to the Strategic Plan, or assist with: <ul style="list-style-type: none"> • Compliance • National Student Survey • partnership services • risk management • other activity [e.g. new opportunity] – please provide further information 	
<u>Equality and diversity</u> Yes/ No	No

Committee Cover Sheet

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

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

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

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

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

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

http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

Ref ID	Hazard	Description of associated activity	Hazard location	Risk	Existing Evidence	Likelihood	Impact	Gross Risk	GR Rank	Actions in place to minimise the risk	Reference to policies, procedures etc	Residual Likelihood	Residual Impact	Residual Risk	GR Residual Rank	Further action required	Target Date	Person Responsible for Actions
HS01	Display Screen Equipment	Use of Display Screen Equipment	Site Wide	Musculoskeletal disorders. Stress. Eye Strain	Staff Absence. Claim for compensation. Reported problems to Line Manager/H&S Adviser. Litigation. Lack of DSE Assessments Increased requests for formal DSE Assessments, advice and guidance Increase in purchase of DSE Equipment specific to user requirements identified by risk assessment	3 Possible	3 Significant	9	9	HS1.1 Health and Safety Policy. HS1.2 DSE Self- Assessment Forms with guidance. HS1.3 Mandatory on-line DSE awareness, online training via Marshalls (H&S 2) containing DSE package. HS1.5 Occupational Health assessment for new staff, if required, within one month, and current staff if required within two months following completion of DSE self- assessment form. HS1.6 H&S included in staff induction session HS1.7 Staff provided with ergonomic equipment as required. HS1.10. DSE Policy HS1.8 6 monthly reminder from HSWA to staff and managers ref review of DSE Risk Assessment, particularly of changes to work station for both Campus and Home Working.	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 121 - Display Screen Equipment (DSE) Policy	3 Possible	2 Minor	6	6	HS1.9P Confirmation required from LM's DSE assessments for Campus and Home Working are up to date and negative issues resolved.	As per Inspection and Audit programme	HSWA/LM's
HS02	Driving for Work	Use of motor vehicles (lease, hire or personal vehicle) for College business	Various locations	Incllement weather. Vehicle breakdown. Accident. Insufficient training for vehicle type. Illegal driving, driving without correct license and/or insurance. Driver fatigue. Medical condition. Un-road worthy vehicle.	Accident/incident Reports. Sickness Absence figures. Insurance claims. Emergency Services Reports. Speeding Fines. Driver fatigue. Prosecution eg invalid licence	3 Possible	4 Major	12	12	HS2.1 All Staff who drive a college vehicle for work complete Motor Insurance Declaration form. HS2.2 Copy of driving licence held by Property Secretary for all staff driving hired and leased vehicles on College business. HS2.3 Any staff driving minibus must prove possess D1 or equivalent and undertake MIDAS training and obtain certificate. HS2.4 Fork lift and tractor certificated/trained drivers. HS2.5 Vehicle booking form completed on line with drop down list of eligible drivers. HS2.6 Electronic copy of vehicle booking form passed to Property Secretary for checking. HS2.7 Driving for Work Policy in place. HS2.8 M.V. Technician carries out weekly/monthly checks on all College vehicles (including long-term hire). HS2.9 General vehicle winter checklist issued to all staff. HS2.10 Risk assessments for driving activities completed and centrally held by HSWA. HS2.11 Review of Risk Assessments (completed Feb 2023) HS2.12 Property Secretary conducts licence check (continuing process) HS2.13 Estates Dept to conduct regular inspections of vehicles to ensure vehicles safe and fit for use	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 065 - Driving for Work Policy	1 Very Rare	4 Major	4	4			
HS03	Fire	Fire Alarm Activation, False Alarms, Wilful Fire Raising	Various Locations	Mains gas. Cylinder gas. Electrical equipment. Electrical installation. Catering activities. Welding areas. Motor vehicle spraybooth. Fire-raising. Flammables. Combustibles. Student Residences.	Burns. Smoke Inhalation. Injury/death. Explosion. Fire entrapment leading to injury/death/prosecution. Insurance claims. Emergency Services Reports. Combustibles. Student Residences. Sickness absence. Accident/incident Reports. Accident Investigations. Prosecution.	3 Possible	5 Catastrophic	15	15	HS3.1 Fire Marshals and Duty Fire Officers for all locations during standard business hours, LM involvement. HS3.2 Guidance in H&S Staff Handbook issued to new staff and on HSW SharePoint. HS3.3 Fire Drill at least twice per year. HS3.4 Fire Risk Assessment completed for all buildings and reviewed by HSWA. HS3.5P Training and refresher training for Evacuation Team. HS3.6 Workplace Inspection. HS3.7 Emergency fire fighting equipment. HS3.8 Relevant staff trained in use of fire -fighting equipment HS3.10 Visitor sign-in register. HS3.11 Visitor badge provides evacuation information, and visitor information leaflet contains key H&S information. HS3.12 Fire alarm system installed in all College buildings. HS3.13 Fire notices in all rooms and at exits. HS3.14 Safe Fire Assembly points. HS3.15 Written information provided for external lets. HS3.16 Fire Emergency Evacuation Procedure revised and in place and available on web. HS3.17 On-call Duty Manager system in place for evening opening. HS3.18 Automatic fire door closures in high risk areas. HS3.19 Duty Wardens on site at Student Residences at all times. HS3.20 Heat and smoke detectors in Student Residences. HS3.21 Fire control panel in Student Residences reception. HS3.22 Mandatory on-line Fire Awareness and Safety Training. HS3.24 Annual Fire Action Plan in place and monitored and updated each year along with review of risk assessments HS3.25 Online Fire Marshall training to continue for nominated persons to maintain competence HS3.27 Systems and procedures in place for recording Fire Safety checks and inspections by Estates Staff (Building Fire Log Books).	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 154 Fire Safety Management Policy and Procedures	3 Possible	4 Major	12	12	HS3.5aP Recruit and train additional members for Evacuation Team. HS3.26P Review of Flammable substances held in storage facilities	HS3aP April 2024. HS3.26P March 2024.	HS3.1 - Head of Estates HS3.26 HSWA

HS04	Stressors in the Workplace	Staff reporting work related stress	Site Wide	Management standards for work related stress in the following areas: •Demands •Control •Support •Relationships •Role •Change are not being met	Staff Sickness Absence. Staff Survey. Claim for compensation. Poor performance. Employment Tribunal claim.	4 Likely	4 Major	16	16	HS4.1 Occupational Health referral and confidential independent counselling service. HS4.2 Occupational Health appointments available. HS4.3 Sickness absence procedures. HS4.4P Conduct an assessment of stressor triggers via staff survey (Jan 2024). HS4.5 Conduct Stress Awareness and Managing Stress for Managers training throughout academic year. All managers to attend Manager training HS4.6 Phased return to work following sickness absence. HS4.7 Professional reviews for all staff. HS4.9 Stress Management Policy in place HS4.10 On-line stress management training module Flexible Working Policy in place Occupational stress risk assessment conducted. HS4.13 Management soft skills training to address stress management standards	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 087 - Stress Management Policy	4 Likely	3 Significant	12	12	HS4.4aP Stress Management Group to address findings of 2024 Stress Survey. HS4.5aP Continue with Awareness and Managers training. HS4.14P Dept/Team/Individual Stress Survey and Risk Assessments to be conducted	HS4.4aP March 2024. HS4.5a June 2024 HS4.14P Aug 2024	HS4.4aP Head of HR & OD /HSWA HS4.5aP HR&OD/HSWA HS4.14P HoD's/SDD's
HS05	Contractors on Site	Contractors conducting major and minor works on-site	Site Wide	Contractors do not comply with College safety measures and cause injury/death to persons or damage to property/equipment.	Accident/Incident Reported. Sickness Absence. H&S Adviser/Estates Management observations/inspections. Litigation	3 Possible	4 Major	12	12	HS5.1 Contractors sign Visitors Book and issued with Visitor Badge. HS5.2 Contractor Certificate of Employer's and Public Liability. HS5.3 Contractors receive H&S induction. HS5.4 Contractors complete a health and safety questionnaire for pre-tender of planned works. HS5.5 Permit to Work issued to contractors when required. HS5.6 Estates Management attends pre-planning meetings for tendered works. HS5.7 CDM Regs, a CDM Co-ordinator appointed as required. HS5.8 Managing Contractors On Site Checklist to ensure induction, RAMS, PTW, Insurance certificates etc are all in order. HS5.9 Estates Management meet to plan on-site contractors activities and inspect/observe contractors working practices to ensure safety standards are met. HS5.10 Management of Contractors Policy – in place	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 108 - Managing Contractors On Site Policy Qual 089 Asbestos Policy	2 Unlikely	4 Major	8	8	HS5.9aP Head of Estates and Estates Officer to monitor contractor work and satisfactory completion	HS5.9aP Ongoing	Head of Estates Estates Officer
HS06	Asbestos	Staff, Students, Contractors and Visitors coming into contact with asbestos containing materials (ACM's)	Site Wide	Risk of employees, contractors and others coming into contact with asbestos containing materials and inhalation of asbestos fibres.	Asbestos related diseases. Asbestos contamination and resultant disruption. Staff sickness. Claims for compensation.	3 Possible	4 Major	12	12	HS6.1 Asbestos Policy in place HS6.2 Asbestos Register held in Estates Office and updated as asbestos is removed or new ACM's identified. HS6.3 Approved contractors used for asbestos removal. HS6.4 All College staff email to advise when asbestos removal is taking place. HS6.5 All contractors advised of any asbestos at induction. HS6.6 Asbestos removal programme in place to ensure all remaining asbestos is minimised in all College owned premises. Annual review of progress. HS6.7 Full asbestos survey completed in April 2014 HS6.8 Permit to Work System as per contractors checklist. HS6.9 Asbestos awareness delivered to relevant staff. Regular review of asbestos register HS6.11 Periodic inspection of known ACM's according to register	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 089 Asbestos Policy	2 Unlikely	4 Major	8	8			
HS07	Academic and Work Equipment	Use of plant and machinery including office equipment, woodworking machines, lathes, milling machines, lasers, knives, slicers etc.	Site Wide	Risk of injury or death caused by poorly maintained and/or faulty equipment, including plant, tools, machinery, vehicles, ICT and office equipment. Risk of HAVS, NIHL.	Accident/Incident/Near Miss statistics. Maintenance/Service Reports. Breakdown of Equipment. Sickness Absence. Claim for compensation. Enforcing Authority notice.	3 Possible	4 Major	12	12	HS7.1 Academic and Work Equipment (including PAT) Register for Head of Estates. HS7.2 Head of Estates has rolling programme of works to ensure legal compliance and acceptable standards of maintenance (LOLER - PUWER - Pressure Systems) HS7.3 Risk assessments and training in place for all high risk activities - priorities identified. HS7.4 Hazard/Near Miss reporting system in place. HS7.5 Risk Assessments in place and reviewed as appropriate. HS7.6 Statutory inspections for pressure systems, gas safety, lifting equipment, local exhaust ventilation. HS7.7 Occupational health checks. HS7.8 Portable Appliance Testing. HS7.9 Spot Audit/ workplace inspections. HS7.10 Nominated staff complete Risk Assessment training. HS7.11 Accident/Incident investigation by responsible manager and HSWA to prevent re-occurrence. HS7.12 Procedure in place for HR to advise HSWA of any staff off sick due to work related absence. HSWA compliance inspections of higher risk areas. Engineering Laser Safety Officer with staff trained in Laser Safety	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 066 - Control of Noise at Work Policy Qual 106 - Electrical Safety Policy Qual 113 Vibration at Work Policy	2 Unlikely	4 Major	8	8			
HS08	Manual Handling Operations	Moving and Handling of Items /loads	Site Wide	Musculoskeletal injuries as a result of poor manual handling techniques. Damage to College property/goods etc.	Accident Reports. Sickness Absence. Requests for mechanical aids. Claims for injuries Damaged property, goods etc..	3 Possible	4 Major	12	12	HS8.1 Risk Assessments compiled as identified from MH Hazard Survey HS8.2 Training in manual handling operations provided for staff as identified. HS8.3 HSWA reviews risk assessments for manual handling activities. HS8.4 Manual Handling Policy in place	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 109 - Manual Handling Policy	3 Possible	3 Significant	9	9	HS8.5P HSWA compliance inspections of higher risk areas to be conducted including training records and risk assessments, assessing MH activities.	HS8.5P Rolling programme	HSWA

HS09	Slips, Trips, Falls	N/A	Site Wide	Injury as a result of exposure to slips, trips and fall hazards in the internal and external working environment	Accident/incident Reports. Hazard Reporting Sickness Absence Records. Insurance claims.	3 Possible	4 Major	12	12	HS09.1 Caretaker on site 5.30am-10.00pm. HS09.2 Self-Service Portal on SharePoint to report faults, repairs and maintenance. HS09.3 Repair and maintenance team in place. HS09.4 Caretaker Assistance form can be completed on intranet by all staff. HS09.5 Signage/barriers available and used. HS09.6 College owned tractor with plough and salt spreader for snow clearing and gritting. HS09.7 Grit bins and salt storage located across campus. HS09.8 Manual gritting of paths and steps. HS09.9 Grounds maintenance contractor in place. HS09.10 Floor mats in place at building entrances cleaned and replaced weekly. HS09.11 Record of autumn and winter ground maintenance. HS09.12 Designated Day Cleaner also on call to deal with spillages promptly. HS09.13 Workplace inspections. HS09.14 General Health & Safety on-line training for staff. HS09.15 Workplace risk assessments. HS09.16 Accident figures in relation to slips, trips and falls reviewed at H&S Committee HS09.17 Hazard/Near Miss Report card in use for staff and students. HS09.18 Handrails installed on external path	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 109 - Manual Handling Policy	3 Possible	3 Significant	9	9			Head of Estates
HS10	Electricity and Gas (Utilities)	Use of electricity and/or natural gas	Site Wide	Burns Carbon monoxide poisoning Electrocution Explosion Fire Faulty equipment	Accident /Incident Reports. Sickness Absence. Insurance claims. Disruption to business continuity.	3 Possible	4 Major	12	12	HS10.1 Fixed Wiring Testing – rolling programme in place HS10.2 Portable Appliance Testing. HS10.3 College Electrician on site. HS10.4 Student induction on use of academic and personal equipment. HS10.5 Staff induction. HS10.6 Workshop Technicians complete visual inspections. HS10.7 Distributions Boards updated in Brahan and in Goodlyburn in line with 19th edition of IEE (Institute of Electrical Engineers) Electricity at Work Regulations. HS10.8 Electricity at Work Policy in place HS10.9 Annual gas safety checks HS10.10 Implement recommendations of Fire Risk Assessments	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements)	2 Unlikely	3 Significant	6	6			HS10.5P HSWA HS10.10P Head of Estates
HS11	Working at Height	Conducting Work at Height	Site Wide	Injury from a fall from height, falling objects, and includes injury at below ground level.	Accident/Incident Reports. Sickness Absence. Insurance Claim	3 Possible	5 Catastrophic	15	15	HS11.1 Suitable equipment available. HS11.2 Relevant staff have received training. HS11.3 Signage and barriers available when required. HS11.4 Works timetabled for minimum disruption. HS11.5 Competent contractors used under tender process. HS11.6 HSWA undertakes inspections and spot checks HS11.7 Specialist contractors for specific works eg chimney stack. HS11.8 Managing Contractors On Site Checklist with H&S induction, method statement etc. HS11.9 Working at Heights Policy in place HS11.10 Working at Heights risk assessments in place. HS11.11 HSWA delivers working at height training.	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 048 - Work at Height Policy Qual 108 - Managing Contractors On Site Policy	2 Unlikely	5 Catastrophic	10	10	HS11.12P WAH activities and Risk Assessments to be re-assessed	HS11.12P Ongoing	HS11.12P Heads of Department/SDD
HS12	Water Management	Use of mains fed and storage tank water	Site Wide	Contaminated water systems. Legionnaire's Disease	Sickness Absence. Water Temperature Monitoring Sheet. Bio Testing. Positive Sample Report	3 Possible	5 Catastrophic	15	15	HS12.1 Water Temperature Monitoring on Campus and Student Residences. HS12.2 Water tanks and pipes cleansed annually in Brahan, Goodlyburn, Webster, Nursery and Student Residences. HS12.3 Legionella Risk Assessments. HS12.4 External consultancy providing required checks and College now fully compliant with L8 legionella legislation. HS12.5 Water Management Policy in place HS12.6 Two trained Responsible People on site	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 107 - Water Management Policy	2 Unlikely	3 Significant	6	6			
HS13	Lone Working	Staff working alone and/or without close supervision	Site Wide	Accidents/incidents when staff lone working. Inability to seek emergency assistance. Risk of violence and aggression. Staff may feel vulnerable/stressed etc.	Accident/Incident Report. Insurance claim. Sickness Absence	3 Possible	4 Major	12	12	HS13.1 Receptionists and library staff provided with personal alarms. HS13.3 Risk assessments in place for campus receptions, library areas HS13.4 Staff have pre-arranged check-in time whilst off site eg Work based assessors. HS13.5 Staff working late on-site must sign in at reception. HS13.7 Provide LW and CALM training. HS13.8 Lone Working Policy in place. HS13.9 Lone Working training offered to staff (incorporating managing violence and aggression.) HS13.10 Review of Risk Assessments, Lone Working procedures and training	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 068 - Lone Working Policy	3 Possible	3 Significant	9	9			


HS14	Noise and Vibration at Work	Use of plant and equipment	Site Wide	Noise Induced Hearing Loss (NIHL). Tinnitus. Work Related Upper Limb Disorder (WRULD) Hand Arm Vibration Syndrome (HAVS) Whole Body Vibration (WBV)	Sickness absence. Accident/incident reports. Occupational Health Reports. Compensation claims. Hazard Reporting	3 Possible	4 Major	12	12	HS14.1 Students and staff given information on safe noise levels. HS14.2 Students and staff required to wear ear protection in music practice rooms etc. HS14.3 Ear protection for staff and students in engineering and technical workshops. HS14.5 Information posters in certain work areas. HS14.6 High spec moulded personal ear plugs provided to Music and Audio staff. HS14.8 Audiometry Testing for staff by Occupational Health HS14.9 Noise at Work policy in place HS14.10 Vibration at Work Policy in place HS14.11 Health Surveillance Policy in place. HS14.12 Awareness sessions to be developed and delivered to staff and students by HSWA	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 113 - Vibration at Work Policy Qual 066 - Control of Noise at Work Policy Qual 121 - Health Surveillance Policy	3 Possible	3 Significant	9	9	HS14.4P Task specific risk assessments to be conducted. HS14.7P Noise level measurement recorded in engineering workshops and music department	HS14.4P June 2024. HS14.7P June 2024.	HS14.4P SM/SD/HSWA HS14.7P SM/SD/HSWA
HS15	Control of Substances Hazardous to Health (COSHH)	Storage, use and disposal of hazardous substances	Site Wide	Dermatitis. Respiratory problems. Burns	Sickness Absence. Accident/incident Reports. Occupational Health Reports. Compensation claims. Environmental and/or HSE enforcement action	3 Possible	4 Major	12	12	HS15.1 COSHH Assessments in place. HS15.2 COSHH covered in staff induction. Occupational Health appointments. HS15.4 Skin care, hand wash and gloves provided. HS15.5 LEV in high risk areas. HS15.6 COSHH Policy in place HS15.7 Annual review of COSHH Assessments Staff awareness and self- assessment skin checks. assessment training and skin care training.	HS15.3 Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 103 - Control of Substances Hazardous to Health (COSHH) Policy	3 Possible	3 Significant	9	9			
HS16	Campus Security	Security On Site	Site Wide	Vandalism, graffiti, theft, violence and aggression, arson/ willful fire raising Ant-social behaviour	Fire damage Theft Graffiti on buildings Property and equipment vandalised Reported incidents	3 Possible	4 Major	12	12	HS16.1 Security: alarms & fire alarms HS16.3 On-site Caretaker HS16.4 Evening & weekend security patrols HS16.5 Sign in/out system HS16.6 ID badges HS 16.7 Gates/doors locked in evening HS16.8 Lone Working Policy HS16.9 Security Audit HS16.10P Review of CCTV coverage, additional CCTV costed and completed 2019 Internal and external CCTV cameras at ASW HS17.12 Campus Security Policy in place	Qual 030 - Health & Safety Policy (incl Organisation & Arrangements) Qual 114 - Campus Security Policy	3 Possible	3 Significant	9	9	HS16.12 Campus Security Policy to be reviewed	HS17.12P Aug 2024	Head of Estates
HS17	Infectious Diseases	Infectious diseases, respiratory illness, etc.affecting organisational functions.	Site Wide	Ineffective controls in place to mitigate risk of spread of Covid-19 virus, transmission and infection	National and Regional Statistics, cases reported of staff and students affected, testing including positive tests and numbers in self isolation	4 Likely	5 Catastrophic	20	20	HS17.1 Adherence to UK and Scottish Government Guidance including Sector Specific. HS17.2 Covid-19/winter flu vaccinations offered to staff and students via NHS. HS17.3 Organisational Risk Assessments conducted by HSWA following advice and guidance fro NHS Scotland, Scot Gov etc.	Business Continuity Plan	3 Possible	5 Catastrophic	15	15			


Details of Risk

Each risk has been categorised and allocated a main reference eg HS1 for Display Screen Equipment, HS6 for Asbestos. This reference continues with the Control Measures which are numbered consecutively. Planned Control Measures are referenced with "P" until complete and the Control Measure is then transferred to the "In Place" column where the "P" is removed. The Health & Safety Committee will review the profile quarterly. The Audit Committee will review the profile every 6 months.

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

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

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

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

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

Risk Matrix (for Gross and Residual Risk)

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					

Committee Cover Sheet

Paper No. 5

Name of Committee	Audit Committee
Subject	Student Experience - Safeguarding
Date of Committee meeting	19/03/2024
Author	Deborah Lally – Head of Student Experience
Date paper prepared	13/02/2024
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	This paper provides a high-level summary of Safeguarding at Perth
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	Paper was issued for information at Learner Experience Committee, 21/02/2024
Action requested	<input checked="" type="checkbox"/> For information <input type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> 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.	Strategic Aim 1: Excellence in the Learning and Learner Experience – The Learner Experience

Committee Cover Sheet

<p>Resource implications</p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>Yes/ No</p> <p>Safeguarding issues can arise at any time, we therefore need to be prepared accordingly. The role of Safeguarding Lead is subsumed into the more substantial role of Head of Student Experience. There are also two Depute Safeguarding Leads and a wider group with representatives from across the College including the academic areas.</p>
<p>Risk implications</p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>Yes/ No</p> <p>With the formation of the Safeguarding Group, there is always someone available to deal with any immediate safeguarding concerns.</p> <p>There is also a UHI Safeguarding Group and a CDN Safeguarding Group where support can be sought.</p>
<p>Equality & Diversity</p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>Yes/ No</p>
<p>Data Protection</p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>Yes/ No</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>Yes/ No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status</p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>Click or tap here to enter text.</p>

Freedom of Information

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

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

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

UHI Perth Safeguarding Group Membership:

- Head of Student Experience (and Safeguarding Lead) - Chair
- Student Services Manager (Depute)
- Examinations Officer (Depute)
- Head of Human Resources and Organisational Development
- Head of Estates
- SDD – Applied Life Studies
- SDD – Business Management Computing and Leisure
- SDD – Creative and Cultural Industries
- SDD – Science, Technology, Engineering and Maths
- Sector Manager – Language School
- Sector Manager – Sport and Fitness (in the capacity of School Co-ordinator)
- Health and Wellbeing Officer

Representation on External Groups incl UHI:

- Child Protection Committee (Perth and Kinross Council)
- Adult Protection Committee (Perth and Kinross Council)
- Tayside CONTEST Board
- College Development Network (CDN) - Safeguarding
- UHI Safeguarding Group

External Factors

- Martyn's Law (Prevent)

Committee Cover Sheet

UHI Perth Update

Prevent

The Head of Student Experience recently completed the UK Government Prevent Awareness module. The next step is for the Safeguarding Group members to also complete before making this a mandatory module for all staff members to complete. The module takes approx. 60 minutes to complete and upon completion of the course staff will:

- Know what Prevent is.
- Understand why Prevent is important.
- Understand how Prevent applies to your role.
- Identify emotions and behaviours that might make someone susceptible to radicalisation.
- Understand how to apply the notice, check, share procedure.

Security Minded Communications

Back in July 2023, the Head of Student Experience, the Head of HR and OD, and the Planning Officer attended a Police Scotland Mindful Communications awareness session. The learning objectives of this session included:

- Ability to view communications through the eyes of a hostile;
- Understanding of the SMC (Security Minded Communications) process and practical applications;
- Knowledge of how to promote protective security measures.

We have shared this awareness raising with the Perth Leadership Group, Student Engagement Group; and Safeguarding Group to ensure we can audit what we currently do, adapt how we do it and amplify accordingly.

Student Criminal Convictions

Before GDPR came into force, many Colleges and Universities, including UHI Perth did ask students at application stage and enrolment stage, to share with us any criminal convictions they had. Upon the introduction of GDPR it was not deemed lawful to continue to do this.

In the last year there has been media coverage with regards to people studying in education institutions who have criminal convictions, including alleged. FOI requests were subsequently made from the Scottish Government to Colleges and Universities which has prompted the sectors to revisit accordingly.

Universities Scotland have gone through the legal process and have concluded that we do have a lawful right to ask for this information. Colleges Scotland were awaiting to hear the outcome of the work that Universities Scotland has undertaken and will likely 'piggyback'.

For now, it is a case of watching this space for further developments on if, how and when we may reintroduce criminal convictions.

Meantime, we continue to have a page on our website 'Keeping You Safe' which includes our duty of care responsibilities as well as encouraging students to share with us any criminal convictions that may impact on their ability to complete key aspects of their course. [Policies, regulations and guidelines - Keeping You Safe \(uhi.ac.uk\)](#)

Committee Cover Sheet

Safeguarding

In general, there are two sides to safeguarding:

- Risk assessing – when someone has a criminal conviction who may be at risk to others.
- Safety plans – when someone is at risk of harm from others.

Over the years, up until this year, we have predominantly been involved in risk assessing. However, this last year this has flipped into the implementation of safety plans and more so for our young people.

From discussions with staff, disclosures from students and others; and investigations, we strongly believe the main factor with regards to safety plans is the fallout of COVID, where young people through isolation have not necessarily matured at a rate of their equivalent pre-pandemic.

Another possible factor is an increase in winter leavers studying with us on our full-time further education programmes. Winter leavers are young people who are not yet, due to their age, able to officially leave school, however once they turn 16 in the winter months, they are then able to officially leave school. We have 66 students who can be categorised as winter leavers, who may have prior to coming to College, may have disengaged from school and were non-attenders.

We have found that young people, during and post pandemic have struggled with structure and forming healthy relationships with others. This is resulting with higher instances than before of bullying and inappropriate behaviour towards others.

Our curriculum offering has always included personal development planning, and through our Personal Academic Tutors, we continue this pastoral support to all our students. In addition to this, our Student Engagement Officer delivers many awareness sessions to class groups including but not limited to content such as e-safety; bullying; exploitation; sexual abuse; drug abuse and spiking.

We are not alone facing these challenges where mostly all other colleges have seen a different student profile due to maturity levels. We continue to work collaboratively and support each other to work proactively where we can, monitoring and planning effectively how we move forward positively.

PVG (Disclosure Scotland)

All staff employed by UHI Perth cannot normally commence their role until their PVG application has been processed by Disclosure Scotland and it has come back to UHI Perth to take forward accordingly. The same applies to some of our students who are participating in courses involving work placements such as hospitals, care homes, schools, nurseries, sport centres etc.,

Disclosure Scotland have been working with a range of stakeholders to look at the timeline of when PVG applications should be submitted, including students. Unfortunately, this excluded the college sector and only recently have now engaged with the sector.

It is planned that any student who needs to submit a PVG application must do so before the start date of their course. To summarise, if this change is implemented, this will result in more applications being submitted and costs will therefore increase.

Our Head of HR and OD is part of these discussions and will be keeping us informed of progress.

End of Report.

Committee Cover Sheet

Paper No. 6

Name of Committee	Audit Committee
Subject	Policy and Procedure Compliance Review
Date of Committee meeting	19/03/2024
Author	Katy Lees, Head of HR and Organisational Development
Date paper prepared	13/03/2024
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	Compliance review of policies and procedures within UHI Perth and summary details of numbers of policies/procedures under review during 23/24
Committee Consultation Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.	Perth Leadership Group
Action requested	<input checked="" type="checkbox"/> For information <input checked="" type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> 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.	N/A

Committee Cover Sheet

<p>Resource implications</p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>Yes – Lead Authors must lead review process with appropriate consultation as per each policy</p>
<p>Risk implications</p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>Yes/ No</p> <p>Click or tap here to enter text.</p>
<p>Equality & Diversity</p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Data Protection</p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status</p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>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:</p> <p>Click or tap here to enter text.</p>

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

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

Compliance Report – Policies and Procedures

March 2024

Policies and Procedures in the workplace are essential for the efficient management of employees through

- Setting expectations and standards of behaviour for employees and managers
- To help employees understand where they can go for help and what they are entitled too
- To bring uniformity to the operations of an organisation so that employees are treated fairly
- To ensure compliance with the law
- To help organisations defend any claims made against the organisation by an employee where a policy has not been complied with.

UHI Perth has a significant number of policies and there has been a significant number of changes made to processes over the last 9 months to address the concerns raised that UHI Perth had out of date policies. This review expanded to cover the following areas:

Concern	Actions taken	Status	Status
It is not clear what policies and procedures we have	The Project and Planning Officer undertook on the task of reviewing and updating the master register of policies and procedures.	Complete - A number of policies and procedures were removed as they were no longer needed.	
		Complete - A small number of policies were identified as being missing added to the list with an identified Lead Author	
It is not clear whether all of our policies are up to date	A new process was put in place to rank each policy based on risk, and all Lead Authors were asked to assess the risk for each policy, procedure and strategy	Completed Autumn 2023 – All policies were ranked based on risk	
	Each Lead Author was asked to identify based on risk rating whether the policy/procedure would be reviewed within the 23/24 academic year	Completed January 2024	

Concern	Actions taken	Status	Status
Is the process for reviewing policies fit for purpose	A short life working group was convened and made a number of recommendations related to policies and procedures	Complete – The policy and procedure on policies was reviewed and updated	
		Ongoing - The Project and Planning Officer is working with DTP to ensure that all policies are in the new UHI brand	
		<p>Ongoing - When policies are reviewed/created the following changes will be applied</p> <ul style="list-style-type: none"> • SMT owners of policies will be removed • Lead Authors will be reviewed to ensure currency and Lead Editors where appropriate • Policies and procedures will be combined going forward • Review dates are no longer required on the policy – this is maintained on the master register • Contents pages will be removed • Number of each paragraph will be removed (Sections will continue to be numbered as appropriate) • Gender neutral language will be used where possible (they rather than he/she etc) • Quality will no longer quality check each policy • No policy or procedure will be approved without an approved EQIA • Each policy/procedure will utilise the agreed template 	

Concern	Actions taken	Status	Status
Not all policies / procedures have an up to date EIA	An EIA is an evidence-based approach designed to help organizations assess the impact of their actions on equality and diversity.	Completed - The Project and Planning Officer undertook to determine where an EQIA exists for a current policy/procedure	
	<p>It ensures that policies and practices do not disadvantage individuals based on protected characteristics such as age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, and sexual orientation.</p> <p>UHI Perth is required to have due regard to the need to eliminate discrimination, advance equality of opportunity, and foster good relations and we support these requirements by undertaking EIA</p>	Ongoing – As policies are reviewed/updated there will be an update/creation of a EQIA	
Ensure policy and procedure repository is up to date	Review repository to ensure that Lead Authors/Lead Editors are appropriate for the policy based on changes to organisational structure	To take place in August 2024 by Head of HR and OD	

Current position

In all cases, the Lead Author (supported by the Lead Editor) has agreed that the following policies/procedures need to be in place (although as they are being reviewed consideration is made as to whether the policy/procedure is still needed or can it be combined with others), and which are high risk and/or due to be reviewed during 23/24.

UHI Partnership or UHI Perth only policy/procedure	Type of policy/procedure	Number in existence	Number that are high risk	Number that have been updated during 22/23 - 23/24	Number that are still to be updated during 23/24
UHI Partnership	UHI policies in place (agreed as a partnership)	16	1	2	8
	UHI policy and procedure in place (agreed as a partnership)	2	1	0	1
	UHI procedure in place (agreed as a partnership)	8	1	1	3
UHI Perth	UHI Perth Policy	49	11	13	26
	UHI Perth Policy and Procedure	10	4	2	6
	UHI Perth Procedure	35	4	6	19
Nationally bargained	Nationally bargained policy	2	0	1	0

It is anticipated that all of the UHI Perth policies/procedures identified to be completed in 23/24 will be updated by the end of the academic year and there will be a review in August 2024 of the risk ratings for all policies to identify the policy/procedure reviews that need to take place in 24/25. We would hope that the UHI Partnership wide policies/procedures identified are updated as well, but this cannot be guaranteed.

Of the 51 UHI Perth policies/procedures that are identified to be reviewed within this academic year the Lead Authors this applies to are

- Director of Partnership (3)
- Head of Business Development (2) to be reallocated to another PLG manager
- Head of Estates (2)
- Head of Finance (4)
- Head of HR and OD (13)
- Head of ICT and Digital Transformation (1)
- Head of Learning and Teaching Enhancement (2)
- Head of Student Experience (17)
- Procurement Manager (4)
- Quality Manager (2) to be reallocated to another PLG manager
- Vice Principal, Academic (1)

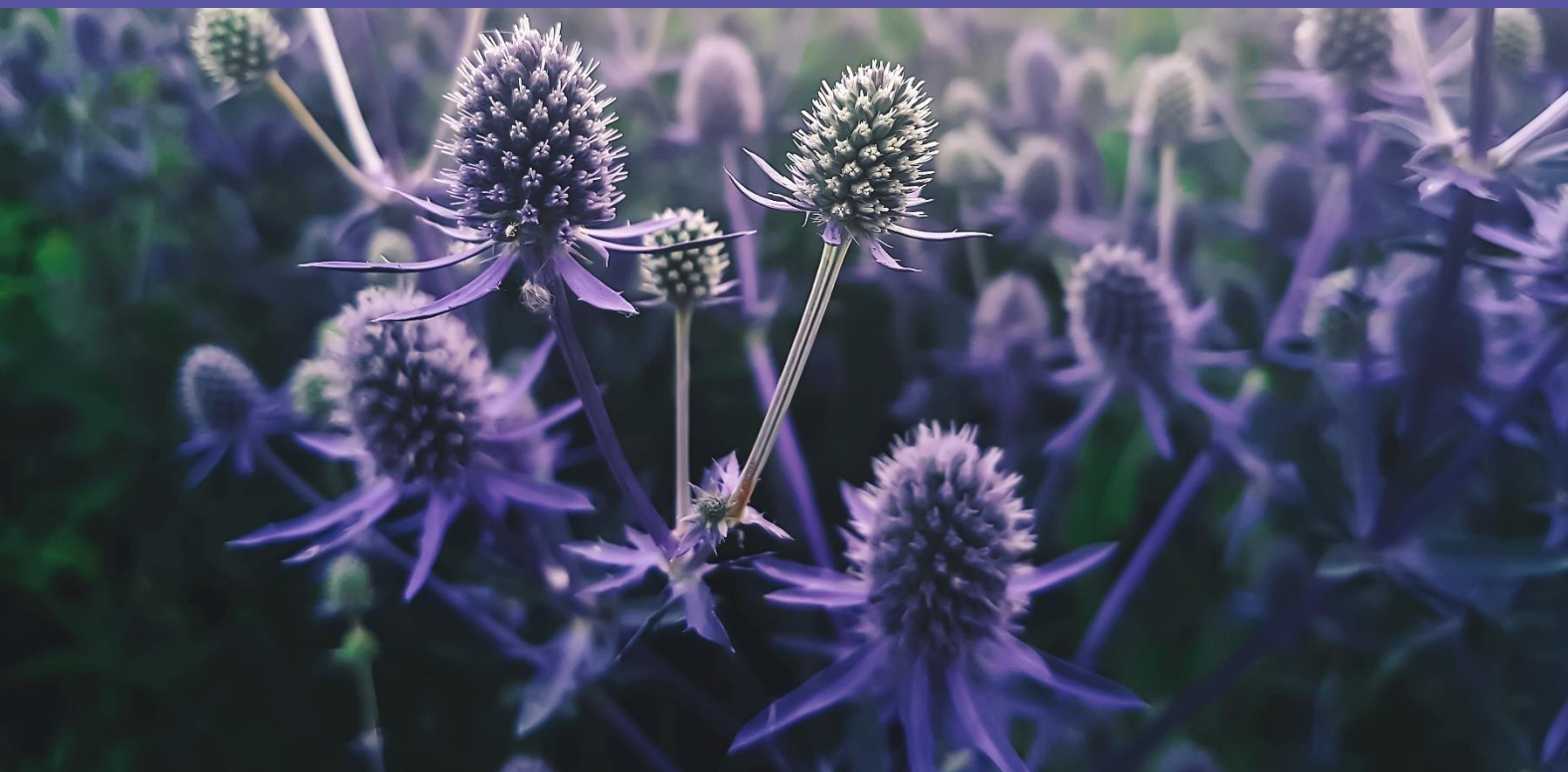
Perth College

Internal Audit Annual Plan 2023/24

Internal Audit Report No: 2024/01

Draft issued: 16 November 2023

Final issued: 8 March 2024



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1. Introduction

- 1.1 The purpose of this document is to present for consideration by management and the Audit Committee the annual operating plan for the year ended 31 July 2024. The plan is based on the proposed allocation of audit days for 2023/24 as set out in the Internal Audit Strategic Plan 2021 to 2024. The preparation of the Strategic Plan involved dialogue with senior management, the Chair of the Board and the Chair of the Audit Committee, and it was approved by the Audit Committee at its meeting on 31 May 2022.
- 1.2 A copy of the Internal Audit Strategic Plan is included at Section 2 of this report.
- 1.3 At Section 3 of this report we have set out the outline scope and objectives for each audit assignment to be undertaken during 2023/24, together with the proposed audit approach. These have been arrived at following discussion with the Vice Principal – Operations to prepare the initial draft. The outline scopes will be refined and finalised after discussion with responsible managers in each audit area prior to each audit.
- 1.4 Separate reports will be issued for each assignment with recommendations graded to reflect the significance of the issues raised. In addition, audit findings will be assessed and graded on an overall basis to denote the level of assurance for the area reviewed and therefore the priority that should be given to each report.
- 1.5 We can confirm that our audit service complies with Public Sector Internal Audit Standards (PSIAS).



2. Strategic Plan 2021 to 2024

The Strategic Plan covers the financial years 2021/22 to 2023/24. Audit days have been allocated to the categories identified from our review of key risk areas to produce a rolling programme of work. Frequency of visits, the number of days allocated, and the position in the audit cycle has been determined with reference to the combined risk factors identified in the ANA, and previous internal and external audit coverage.

Audit Methodology

In all cases the audit work involves:

- Identification of the expected controls.
- Review of systems to identify actual controls.
- Consideration of established Best Practice in the area.
- Testing of controls to ensure they are operating effectively.
- Consideration of VFM issues where appropriate on all audit assignments and conducting specific VFM reviews as agreed with College management and the Audit Committee.
- Consideration of the relevance of business improvement tools, including lean systems and methodologies, to individual audit assignments.
- Discussion of findings and our likely recommendations with the relevant managers and staff involved with the systems. Recommendations will be graded to help management prioritise their importance.
- Issue of a draft report to confirm factual accuracy and obtain official management responses for inclusion in the final report.
- Issue of a final report that summarises audit objectives, work carried out, the implications of the findings for internal control, and an action plan with areas for improvement. The action plan will allocate responsibility for the implementation and give a timeframe for completion.
- Follow-up of action plans in future years.



Strategic Plan 2021 to 2024

Proposed Allocation of Audit Days

			Actual	Actual	Planned
	Category	Priority	21/22	22/23	23/24
			Days	Days	Days
Reputation					
<i>Publicity and Communications</i>	Gov	M			
<i>Health and Safety / Wellbeing</i>	Gov	H			5
Student Experience					
<i>Curriculum</i>	Perf	M			
<i>Quality</i>	Perf	M	5		
<i>Student support</i>	Perf	M			
<i>Student recruitment and retention</i>	Fin/Perf	M/H			
<i>Student welfare – Duty of Care</i>	Perf	M			
<i>Students Association</i>	Gov	L/M			
Staffing Issues					
<i>Staff recruitment and retention</i>	Perf	M			
<i>Staff development</i>	Perf	M			
<i>Payroll</i>	Fin	M/H	5		
<i>Teaching staff utilisation</i>	Perf / Fin	M			
Estates and Facilities					
<i>Building maintenance</i>	Fin/Perf	M/H	4		
<i>Estates strategy / capital projects</i>	Fin/Perf	M			
<i>Space management / room utilisation BPR</i>	Perf	H		5	
<i>Asset / fleet management</i>	Perf	M			
Financial Issues					
<i>Budgetary control</i>	Fin	M			
<i>Student invoicing and debt management</i>	Fin	M			
<i>General ledger</i>	Fin	L			
<i>Procurement and creditors / purchasing – Sustainable procurement</i>	Fin	M/H		5	
<i>Debtors / Income</i>	Fin	M/H	4		
<i>Cash & Bank / Treasury management</i>	Fin	M			
<i>Fraud Prevention, Detection and Response</i>	Fin	M			4
<i>Financial sustainability</i>	Fin	H			



Strategic Plan 2021 to 2024

Proposed Allocation of Audit Days (continued)

	Category	Priority	Actual 21/22 Days	Actual 22/23 Days	Planned 23/24 Days
Commercial Issues					
<i>Business Development</i>	Fin/Perf	M			
<i>External Activities</i>	Gov/Fin/Perf	M			
Organisational Issues					
<i>Risk Management</i>	Perf	M/H			5
<i>Business Continuity</i>	Perf	M		5	
<i>Corporate Governance</i>	Gov	M			
<i>Corporate Planning</i>	Perf	M			
<i>Performance reporting / KPIs</i>	Perf	M/H		4	
<i>Partnership Working (incl. Regional Engagement)</i>	Gov/Perf	H	5		
<i>Equalities</i>	Gov	L/M			
<i>Environmental Sustainability</i>	Gov/Perf	M			
Information and IT					
<i>Cyber security</i>	Perf	M/H			5
<i>Data protection / records management</i>	Gov	H		5	
<i>FOI</i>	Gov	M			
<i>ICT and Digital Transformation Strategy implementation (with specific focus on digital capability)</i>	Perf	M/H			4
<i>Licencing</i>	Perf	L			
Other Audit Activities					
Credits Audit	Required		5	5	5
Bursary, Childcare and Hardship Funds Audit	Required		4	4	4
EMA Audit	Required		1	1	1
Management and Planning)			3	3	3
External audit / SFC)					
Attendance at Audit Committee)					
Follow-up reviews			2	2	2
Payroll Double Payment			5		
Audit Needs Assessment			2		
Total			45	39	38
			=====	=====	=====

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

BPR = Business process review



3. Outline Scope and Objectives

Audit Assignment:	Health, Safety and Wellbeing
Priority:	High
Fieldwork Timing	22 April 2024
Audit Committee Meeting:	28 May 2024
Days:	5

Scope

This audit will review the arrangements in place within the College to deal with Health, Safety and Wellbeing.

Objectives

The main objective of this audit will be to review the College’s overall arrangements for dealing with Health, Safety and Wellbeing and to consider whether these are adequate and operating effectively in practice.

We will seek to obtain reasonable assurance that the College has:

- a Health, Safety and Wellbeing policy and documented procedures which are communicated to all staff;
- a formal risk identification and assessment process;
- a Health, Safety and Wellbeing training programme which includes induction training, refresher training and training for new equipment and legislation;
- regular monitoring of Health, Safety and Wellbeing systems to ensure that they are functioning effectively including Health and Safety audits, carried out either internally or by external agencies such as the Health and Safety Executive;
- an incident and accident recording system with follow-up and implementation of new controls where required; and
- regular reporting of Health, Safety and Wellbeing to the College Senior Management Team and to the Board of Management.

Our audit approach will be:

From discussion with the Head of HR and Organisational Development and the Health and Safety Officer, and review of procedural documentation, we will identify the internal controls in place and compare these with expected controls. A walkthrough of key systems will then be undertaken to confirm our understanding, and this will be followed up with compliance testing where considered necessary. We will report on any areas where expected controls are found to be absent or where controls could be further strengthened.



Audit Assignment:	Fraud Prevention, Detection and Response
Priority:	Medium
Fieldwork Timing	19 August 2024
Audit Committee Meeting:	October 2024
Days:	4

Scope

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

Objectives

The objectives of our audit will be to ensure that:

- anti-fraud policies and procedures exist within the College that are in line with best practice;
- clear leadership, roles and responsibilities have been set out for implementation of the anti-fraud framework;
- there is a process in place to assess the nature and extent of the College’s exposure to potential external and internal risks of fraud;
- anti-fraud policies and procedures are embedded and understood throughout the College through appropriate training and communication;
- the College has put in place a process to monitor and review procedures designed to prevent fraud and make improvements where necessary;
- there are clear procedures for employees and Board of Management members to raise concerns or whistleblow if they believe there has been fraud or other wrongdoing within the College; and
- appropriate procedures are in place for the investigation and reporting of a fraud.

Our audit approach will be:

From discussions with members of the College Senior Management Team and other responsible managers and staff, and review of documentation, we will establish the anti-fraud strategies, procedures and monitoring arrangements in place within the College. These will then be evaluated to establish if they are in accordance with legislation and best practice guidance.



Audit Assignment:	Risk Management
Priority:	Medium / High
Fieldwork Timing	26 February 2024
Audit Committee Meeting:	28 May 2024
Days:	5

Scope

The scope of the audit will be to consider whether there are corporate procedures in place to adequately assess risk and minimise the possibility of unexpected and unplanned situations developing, which are in line with good practice.

Objectives

The objective of our audit will be to obtain reasonable assurance that:

- there is a process in place to provide reasonable assurance to the Board and to the Principal in relation to the declaration on risk required for the financial statements;
- the process in place applies good practice in risk management; and
- key risks have been identified and are being appropriately controlled, mitigated, reported, and discussed at appropriate levels of management and the Board.

Our audit approach will be:

We will obtain and review a copy of the College’s risk management policies, procedures and Risk Register and discuss the risk management arrangements in place with the Vice Principal – Operations and other key senior managers and staff.

The College’s risk management arrangements will then be benchmarked against relevant good practice guidance.

We will consider whether all relevant key risks relating to the strategic objectives of the College have been identified and included on the Risk Register and confirm whether these are monitored and adequately reported on.



Audit Assignment:	Cyber Security
Priority:	Medium / High
Fieldwork Timing	15 July 2024
Audit Committee Meeting:	October 2024
Days:	5

Scope

Responsibility for ensuring an efficient and effective Information and Communications Technology (ICT) service delivery to all staff and students within the College lies with the ICT team. This includes first level support over some of the main application systems used in the provision and maintenance of user access to the network. The ICT team is also responsible for purchasing and maintaining the servers upon which the applications are housed, the personal computers (PCs) and mobile devices used by staff and students and the network which connects them.

UHI Perth, like the other UHI Academic Partners, has its own subnet of the UHI local area network (LAN). Within this the College controls access to the data files and systems, with the exception of SITS which is hosted and owned by UHI. This means that any data held on the College servers or subnet is controlled by the College ICT team. UHI, or other Academic Partners, cannot access the College data, with the exception of the student records database that sits within SITS.

The wider UHI LAN is maintained by the UHI IT and Digital Infrastructure (ITDI) team at UHI Executive Office. Connections between the College and UHI network to external networks are managed by ITDI, including ensuring that robust security controls are in place to protect the UHI network from external threats. ITDI is responsible for providing core systems and services such as email, Sharepoint and the SITS student records system to Academic Partners and for ensuring that the databases are protected.

This audit will review the arrangements in place which ensure that the College has clearly identified the ICT / cyber security controls for which the College is responsible for, and to ensure that those controls are operating effectively. Controls that are managed by UHI ITDI will be identified, but not tested as part of this audit.

Objectives

The objective of our audit will be to obtain reasonable assurance that:

- responsibility for the organisational and technical ICT / cyber security controls protecting the College’s systems and data has been clearly defined between the College and the UHI ITDI team;
- ICT / cyber security controls managed by the College are being monitored and are operating effectively; and
- there is appropriate ICT / cyber security assurance reporting to the College Board.



Audit Assignment:

Cyber Security (Continued)

Our audit approach will be:

From discussion with the College’s Head of ICT and Digital Transformation, other member of the ICT team, and review of documentation, we will identify the systems and internal controls currently in place in relation to security of the IT network and access to College data and compare these with expected controls. A walkthrough of key systems will be undertaken to confirm our understanding and followed-up with compliance testing, where considered necessary.



Audit Assignment:	ICT and Digital Transformation Strategy Implementation
Priority:	Medium / High
Fieldwork Timing	20 May 2024
Audit Committee Meeting:	October 2024
Days:	4

Scope

Digital strategy has a much wider reach than the traditional view of an IT strategy and addresses the needs of stakeholders (students, staff, customers, other service users, etc.) in how digital services are delivered. For example, it will include use of websites, applications and devices to provide information to students, staff and customers in an effective and efficient manner.

Strategic planning for digital services is a critically important area for the College. It is a key part of ensuring that cost efficiencies can be generated in an increasingly resource constrained education sector environment. A core component of developing a digital strategy is to ensure that it is business driven and is supported by effective engagement with key stakeholders.

This audit will include a review of processes for the development of the Digital Transformation Strategy within the College. We will review the adequacy and effectiveness of the governance, processes and risk management over the definition, maintenance and delivery of the Strategy designed to help the College meet its objectives and maximise the benefits of digital initiatives for the organisation. A key focus of our review will be to ensure that there is adequate internal and external stakeholder engagement and the extent to which the strategy addresses their requirements.

Objectives

Our review will seek to obtain reasonable assurance that:

- A technology infrastructure has been implemented to enable and support the achievement of the Digital Transformation Strategy;
- Appropriate governance structures are in place which ensure that business and organisation wide project plans relating to data, systems and services, and technology are aligned to support the achievement of the Digital Transformation Strategy;
- All internal and external stakeholders have been identified and formally engaged with to ensure that the Digital Transformation Strategy meets stakeholder expectations for technology utilisation and process objectives;
- There is clear alignment of the Digital Transformation Strategy objectives with Strategic Plan and supporting strategies objectives;
- Staff, students and other stakeholders are supported in developing digital skills to ensure access and inclusion are maintained; and
- There is regular reporting to stakeholders on progress with achieving the Digital Transformation Strategy.

Our audit approach will be:

We will assess whether the above objectives have been met, through discussions with the Head of ICT and Digital Transformation, and members of related project groups and other key staff, and through review of relevant documentation.



Audit Assignment:	Credits Audit
Priority:	Required annual audit
Fieldwork Timing	18 September 2023
Audit Committee Meeting:	7 December 2023
Days:	5

Scope

Credits Audit Guidance, issued by SFC, requests that colleges obtain from their auditor assurances as to the reasonableness of procedures used in the compilation of the Credits related element of the student activity data for the academic year (FES return).

Objectives

To obtain reasonable assurance that:

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

Our audit approach will be:

Through discussion with College staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the returns to SFC and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude whether the systems and procedures are working satisfactorily as described to us.

Detailed analytical review will be carried out obtaining explanations for significant variations from previous year’s activity.

Our testing will be designed to cover the key risk areas identified in Annex C of the Credits Audit guidance.

We will also review the final error report from the FES on-line checks.



Internal Audit Annual Plan 2023/24

Audit Assignment:	Bursary, Childcare and Hardship Funds Audit
Priority:	Required annual audit
Fieldwork Timing	18 September 2023
Audit Committee Meeting:	7 December 2023
Days:	4

Scope

We will carry out an audit on the College’s student support funds for the year ended 31 July 2023 and provide an audit certificate.

Objectives

The audit objectives will be to obtain reasonable assurance that:

- the College complies with the terms, conditions and guidance notes issued by the SFC and SAAS;
- payments to students are genuine claims for hardship, childcare or bursary, and have been processed and awarded in accordance with College procedures; and
- the information disclosed in each of the returns for the year ended 31 July 2023 is in agreement with underlying records.

Our audit approach will be:

- Reviewing new guidance from the SFC and SAAS and identifying internal procedures through discussion with College staff, and review of relevant documents;
- Agreeing income to awards;
- Reconciling expenditure through the financial ledger to returns, investigating reconciling items;
- Reviewing for large or unusual items, obtaining explanations where necessary; and
- Carrying out detailed audit testing, on a sample basis, on expenditure from the funds.

Audit guidance issued by SFC will be utilised. This includes ‘Areas of risk and audit considerations’ for bursaries and the discretionary funds and childcare.



Internal Audit Annual Plan 2023/24

Audit Assignment:	Education Maintenance Allowance (EMA)
Priority:	Required annual audit
Fieldwork Timing	18 September 2023
Audit Committee Meeting:	7 December 2023
Days:	1

Scope

Guidance on the audit requirements for Education Maintenance Allowances (EMAs), issued by SFC, includes the requirement to have a separate audit of EMAs on an academic year (August to July) basis.

Objectives

To obtain reasonable assurance that:

- the information set out in the EMA returns is in agreement with the underlying records;
- the College used the funds in accordance with SFC’s conditions and the principles of the EMA programme; and
- the systems and controls for the administration and disbursement of the funds are adequate.

Our audit approach will be:

Through discussion with Student Funding staff, and review of relevant documents, we will record the systems and procedures used by the College in compiling the EMA returns and assess and test their adequacy. We will carry out further detailed testing, as necessary, to enable us to conclude that the systems and procedures are working satisfactorily as described to us.



Internal Audit Annual Plan 2023/24

Audit Assignment:	Follow-Up Reviews
Priority:	Various
Fieldwork Timing	7 October 2024
Audit Committee Meeting:	December 2024
Days:	2

Scope

This review will cover reports from the 2022/23 internal audit programme and reports from earlier years where previous follow-up identified recommendations outstanding.

Objectives

To establish the status of implementation of recommendations made in previous internal audit reports.

Our audit approach will be:

- for the recommendations made in previous reports ascertain by enquiry or sample testing, as appropriate, whether they have been completed or what stage they have reached in terms of completion and whether the due date needs to be revised; and
- prepare a summary of the current status of the recommendations for the Audit Committee.



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Committee Cover Sheet

Paper No. 8

Name of Committee	Audit Committee
Subject	Internal Audit Follow Up Progress Update
Date of Committee meeting	19/03/2024
Author	Project & Planning Officer
Date paper prepared	12/03/2024
Executive Summary Please provide a concise summary of the Paper outlining the purpose, impact and recommended future actions if approved	<p>As part of the Internal Audit programme at UHI Perth, our Internal Auditors, Henderson Loggie carry out a follow up review each year of the recommendations made in the Internal Audit Reports finalised during the previous academic year.</p> <p>The UHI Perth Risk Management team carry out a separate review on a quarterly basis to track the progress of the recommendations that have still to be completed.</p> <p>The table below shows the recommendations still outstanding from the 2022/23 follow-up review from the recommendations made in the following Internal Audit reports finalised during 2021/22, which included recommendations from earlier reports where previous follow-up identified that the recommendations were outstanding:</p> <ul style="list-style-type: none">• Internal Audit Report 2022/05 - Partnership Working• Internal Audit Report 2022/06 - Income and Debtors• Internal Audit Report 2022/07 - Payroll• Internal Audit Report 2022/08 - Building Maintenance• Internal Audit Report 2022/09 - Quality• Internal Audit Report 2022/10 - Follow Up 2021/22

Committee Cover Sheet

	<p>In summary:</p> <p>Total: 21 Total partially complete: 14 Total Little/No Progress: 7</p> <p>Commons Themes for Delayed Progress: UHI Perth Financial Sustainability project Future structure at EO and UHI Strategy 2030 Procurement delays Data protection work at UHI Resourcing and prioritisation issues</p>
<p>Committee Consultation</p> <p>Please note which Committees this paper has previously been tabled at, and a brief summary of the outcomes/actions arising from this.</p>	<p>First presentation of updated documents</p>
<p>Action requested</p>	<p><input type="checkbox"/> For information <input checked="" type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> Recommended with guidance (please provide further information, below)</p>
<p>Strategic Impact</p> <p>Please highlight how the paper links to the Strategic Objectives of UHI Perth or the UHI Partnership: Strategic-Plan-2022-27.pdf</p> <p>If there is no direct link to Strategic Objectives, please provide a justification for inclusion of this paper to the nominated Committee.</p>	<p>Tracking internal audit recommendations that are still outstanding allows strategic risk and priorities to be identified.</p>

Committee Cover Sheet

<p>Resource implications</p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Risk implications</p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Equality & Diversity</p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Data Protection</p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status</p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>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:</p> <p>Click or tap here to enter text.</p>

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

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

Action Grade:	Priority 1	Issue subjecting the organisation to material risk and which requires to be
	Priority 2	Issue subjecting the organisation to significant risk and which should be
	Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2023/24	2022/05	Partnership Working	Agree with UHI the use of MS Dynamics CRM including data protection requirements and communicate use to academic and support services	NTP Manager	30/06/2023	28/06/2024	Partial Completion	UHI EO are proposing User Agreements for all UHI APs to use Raiser's Edge. Due to changes in EO, this may take longer to implement. Aim is for this to be complete by end June 2024.
2023/24	2022/05	Partnership Working	Identify staffing resource for supporting strategic objectives on key strategic partnership working including succession planning. Associated risks for delivering objectives should be monitored.	Depute Principal Operations	30/06/2023	28/06/2024	Partial Completion	Workstream 5 - Additional Profitable Income Streams will review the opportunities and the resource required. Recommendations will be made to SMT and where investment can be made, this will be included within the proposals issued to Trade Unions in April 2024. This process will be clearer by end June 2024.

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2023/24	2022/05	Partnership Working	Mutually agree and document eg as an appendix to MOU, with UHI the financial arrangements between parties including terms & conditions of partnership, decision making, intellectual property, copyright, data sharing and ownership of commercial and marketing data. Renew MOU biennially.	Principal	31/07/2024		In progress	Work is ongoing to create an OBC on a future structure of UHI. This will supercede this action,
2023/24	2022/06	Income and Debtors	Include a formal credit note procedure in the Finance team procedural guidance under development including requirement for an audit trail for credit notes approval on bluQube	Head of Finance	31/12/2022	31/07/2024	Little or no progress	Unchanged, remains a resourcing and prioritisation issue. Will be picked up by new Head of Finance once appointed.
2023/24	2022/06	Income and Debtors	Existing debt recovery process to be documented and approved internally and incorporated within the procedural guidance under development and communicated to stakeholders.	Head of Finance	31/12/2022	31/07/2024	Partial Completion	Unchanged, remains a resourcing and prioritisation issue. Will be picked up by new Head of Finance once appointed.

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2023/24	2022/07	Payroll	As part of the procurement process for the new HR and Payroll System, management should explore the potential inclusion of a timesheet module which will automate the submission and approval of timesheets for effective and efficient review and processing by the HR and Payroll teams.	Head of HROD and Payroll Manager	31/12/2024		Little or no progress	Procurement of a new HR and Payroll System has been delayed and is now underway, it is anticipated that contracts will be in place for April/May 2024 which is delaying the project
2023/24	2022/08	Building Maintenance	The Estates master budget template should be amended to include a breakdown of all planned funded repairs and maintenance. Maintenance budget position should be discussed at monthly meetings between the Finance business partner and the Head of Estates. Any actions agreed should be recorded and followed up, and a summary included in the updates provided to FRC meetings.	Head of Estates & ICT	28/02/2023	01/08/2024	Partial Completion	This has been delayed while UHI GDPR team work with the supplier in the terms of our contract.
2023/24	2022/08	Building Maintenance	The College should develop a proactive rolling five-year programme of building condition surveys to identify and meet future estate maintenance needs.	Head of Estates	31/03/2023	31/03/2024	In progress	This has been absorbed into the restructuring works with condition surveys being completed and updated cost estimates being produced.

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2021/22	2021/04	Asset Management	The College should develop a comprehensive approach to the identification, maintenance and security of all of its assets held. The revised approach should ensure that a complete asset register is created and maintained for all College assets and not just those with a capitalised value or assets which are IT related.	Head of Finance	31/12/2022	22/12/2023	Partial Completion	Unchanged, remains a resourcing and prioritisation issue. Will be picked up by new Head of Finance once appointed.
2021/22	2021/04	Asset Management	To support the implementation of a revised approach to maintain a complete asset register in the College (see R1 above), guidance should also be prepared and implemented to support the revised approach.	Head of Finance	31/12/2022	not known	Little or no progress	Unchanged, remains a resourcing and prioritisation issue. Will be picked up by new Head of Finance once appointed.
2021/22	2021/04	Asset Management	The College should develop a programme of regular inspections to confirm assets are still held and in operational use or identify where they are lost or missing. As part of this approach a process should be developed on how to identify, report and investigate any missing assets. This approach should align with the guidance.	Head of Finance	31/12/2022	not known	Little or no progress	Unchanged, remains a resourcing and prioritisation issue. Will be picked up by new Head of Finance once appointed.

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2021/22	2021/06	Student Recruitment & Retention	BRAG, the online Attendance and Performance Monitoring Procedures should be updated with business continuity arrangements and in line with good version-controlled practices	Head of Student Experience	30/06/2022	28/06/2024	Partial Completion	Due to prioritising tasks this has slipped and it will be more meaningful to re-introduce for AY 2024/25, but work will need to be done in AY 2024/25 to plan to introduce for AY 2024/25
2021/22	2020/05	Health & Safety	The College should ensure that all health and safety policies are reviewed and updated in line with the agreed review schedule	Head of HROD	10/12/2020	30/06/2024	Partial Completion	Three policies outstanding, will be done by June 2024
2021/22	2020/08	AST Financial Controls	The current update of the Perth College UHI's Financial Regulations should take account of AST business requirements to ensure they are adequately addressed. Alternatively, consideration could be given to creating specific Financial Regulations which meet the business needs of AST; the AST Board and the governance requirements of the Perth College UHI Board of Management.	AST GM	28/02/2021	30/11/2023	Partial Completion	Did not go to February Board Meeting. Priority in business remains efforts to secure new business following ending of Leonardo contract, plus recruitment of instructors and an S&BD Manager.

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should ensure that there is a strategic workforce plan in place that reflects the vision for Perth College and aligns with its review of the Corporate Strategy and LTA Strategy.	Head of HROD	30/04/2022	01/12/2024	Not yet started	To commence over the summer, revised completion date of 31/12/2024
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should develop a timeline and action plan to implement a formal succession planning process for its management and leadership teams and this should be aligned with the strategic workforce plan highlighted in R2.	Head of HROD	30/06/2022	01/12/2024	Little or no progress	To commence over the summer, revised completion date of 31/12/2024
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should consider developing a change process and documenting the arrangements for Sector Managers to request, and obtain formal approval, for securing outsourced staff from other departments. and accounted for within the new department's budget.	Head of HROD	31/05/2022	01/12/2024	In progress	Being built into the new CPR model - this is being taken forward by Finance/SDD's

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	Management should update the CPD policy and ensure version controlled in line with good practice. This work should dovetail with the actions on developing a revised strategic workforce plan. The governance arrangements in the revised policy, with specific reference made to the role of the Engagement Committee and the F&GP * now F&R Committee in providing ongoing oversight	Head of HROD	31/05/2022	30/06/2024	Little or no progress	This would be a single policy within UHI, not being progressed at the current time so UHI Perth will now look at this a local policy, to be completed by 30/06/2024
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	All line managers should ensure timely submission of completed induction documentation to the HR Department. Management should consider automating the induction process, as an integral part of the evaluation of the HR system specification.	Head of HROD	30/06/2022	01/12/2024	Partial Completion	Move to automation has not yet started but should make target date. Documentation currently all available via PerthHUB.

Follow Up Report	Audit Report	Topic	Recommendation	Owner	Agreed Date	Revised Date	Status	March 2024 Progress
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	The review of the new HR system should consider automating the probationary reviews process. In the interim, line management should be reminded of their responsibilities to complete induction, through targeted manager training. Staff who have not completed formal reviews during COVID-19 should be reviewed to identify any additional pay due and to confirm that they have had their training needs assessed. The financial consequences of any CPD requirements identified should be considered as part of the next departmental budget review exercise.	Head of HROD	30/06/2022	01/12/2024	Partial Completion	Automatic probation triggers are in the spec for the new HR system. A manual process to manage probation is in place with reminders going out to staff. Managers at CMT have been reminded of the need to complete probation in a timely manner. There is an issue with academic probationary observations and a separate meeting it taking place to address this. Review of staff who did not have formal reviews during COVID has taken place and any issues resolved
2021/22	2021/08	Staff Skills Profile, Staff Productivity and Performance Management	During review of the HR System, management should consider the user requirements for Occupational Development and define what constitutes an effective CPD management system for UHI Perth. A process should be established for all training be accredited within training records.	Head of HROD	30/06/2023	31/12/2024	Partial Completion	Organisational development requirements have been built into spec of new HR system, but this module would be in phase 2 so that would be implemented by the end of June 2025 due to delay in starting project

Committee Cover Sheet

Paper No. 9

Name of Committee	Audit Committee
Subject	FOI & Data Protection Quarterly Update
Date of Committee meeting	19/03/2024
Author	Ian McCartney, Clerk to the Board
Date paper prepared	12/03/2024
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 30 January 2024
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	<input checked="" type="checkbox"/> For information <input type="checkbox"/> For discussion <input type="checkbox"/> For endorsement <input type="checkbox"/> For approval <input type="checkbox"/> 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

<p>Resource implications</p> <p>Does this activity/proposal require the use of College resources to implement?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Risk implications</p> <p>Does this activity/proposal come with any associated risk to UHI Perth, or mitigate against existing risk?</p> <p>If yes, please provide details.</p>	<p>Yes</p> <p>Trends inform Enterprise Risk Management</p>
<p>Equality & Diversity</p> <p>Does this activity/proposal require an Equality Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p>
<p>Data Protection</p> <p>Does this activity/proposal require a Data Protection Impact Assessment?</p> <p>If yes, please provide details.</p>	<p>No</p> <p>Click or tap here to enter text.</p>
<p>Island communities</p> <p>Does this activity/proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	<p>No</p> <p>If yes, please give details:</p> <p>Click or tap here to enter text.</p>
<p>Status</p> <p>(ie confidential or non-confidential)</p>	<p>Non-Confidential</p> <p>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:</p> <p>Click or tap here to enter text.</p>

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

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 2023/24 | Quarter 2 | November 2023 – January 2024

1. Summary

YTD numbers of Freedom of Information requests and Subject Access Requests remain broadly in line with previous year to Quarter 2.

While HR remains the main area of investigation, requests around Finance have seen a spike. In addition, Q2 also saw a spike in queries emanating from Scottish Parliament.

2. Freedom of Information

a. Total Number of Requests

2023/24 Quarter 2	2023/24 YTD	2022/23 Full Year	2021/22 Full Year	2019/20 Full Year	2018/19 Full Year
12	19	39	22	28	39

b. Request Topics – 2022/23

Type	Q2	YTD
Academic-Related	0	1
Student-Related	0	1
Compliance	0	0
Finance/Procurement	2	5
Estates	2	3
HR	6	7
Operational Management	0	0
IT	2	2
TOTAL	12	19

c. Response Times – 2022/23 Q1

Response Time	Q2	YTD
Replied within Statutory Time	12	19
Late	0	0
To be completed	0	0
TOTAL	12	19

d. Request Sources – 2022/23

Type	Q2	YTD
Legal Representative	0	0
Campaigning Groups	0	1
Trade Union	4	4
Press	0	0
Scottish Parliament	4	5
Staff	0	0
Student	0	0
University Research	0	0
Industry	2	3
Unknown/Anonymous	2	6
TOTAL	12	19

3. Data Protection

a. Total Number of Requests/Incidents

	2023/24 Q2	2023/24 YTD	2022/23 Full year	2021/22 Full year	2020/21 Full Year	2019/20 Full Year	2018/19 Full Year
Subject Access Requests	0	0	5	5	6	6	10
Data Breaches	1	1	5	6	7	13	13

b. Data Breach Information

Incident	Action Taken	ICO informed?
Member of staff in student funding team was composing email to colleague with updates relating to 2 students. Used cc field to look up student and check student number, forgot to take student out of cc field. Email was sent to student in error.	Email recalled successfully. Processes reviewed to ascertain whether move to SharePoint-based system for updates may be safer.	No – risk was assessed as being below reportable threshold

Ian McCartney
12 March 2024

Committee Cover Sheet

Committee	Audit Committee
Subject	Terms of Reference (ToR) update
Date of Committee meeting	19/03/2024
Author	Katy Lees, Head of HR & Organisational Development
Date paper prepared	01/02/2024
Executive summary of the paper	<ul style="list-style-type: none"> • Update to ToR for H&S Policies and Procedures subcommittee • Update to ToR for Pandemic Response Group (widening what used to be Covid Response group) • Removal of Staff Health and Wellbeing Group as a formal subcommittee of the Health and Safety Committee, now encompassed within the Perth Staff Group
Consultation How has consultation with partners been carried out?	N/A
Action requested	<input checked="" type="checkbox"/> For information only <input type="checkbox"/> For discussion <input type="checkbox"/> For recommendation <input type="checkbox"/> For approval
Resource implications (If yes, please provide details)	No
Risk implications (If yes, please provide details)	
Link with strategy Please highlight how the paper links to the Strategic Plan, or assist with: <ul style="list-style-type: none"> • Compliance • National Student Survey • partnership services 	

Committee Cover Sheet

<ul style="list-style-type: none"> • risk management • other activity [e.g. new opportunity] – please provide further information 	
<p><u>Equality and diversity</u></p> <p>Yes/ No</p> <p>If yes, please give details:</p>	No
<p>Island communities</p> <p>Does this activity/ proposal have an effect on an island community which is significantly different from its effect on other communities (including other island communities)?</p>	No
<p><u>Data Protection</u></p> <p>Does this activity/ proposal require a Data Protection Impact Assessment?</p>	No
<p>Status (e.g. confidential/non confidential)</p>	Non-Confidential
<p>Freedom of information</p> <p>Can this paper be included in “open” business?*</p>	Open Business

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

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

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

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http://www.itspublicknowledge.info/web/FILES/Public_Interest_Test.pdf

Pandemic Response Group

Terms of Reference

Purpose

The Pandemic Response Group is a sub-committee of the Health and Safety Committee with a specific focus on dealing with a pandemic. It is designed to act as a method for a two-way communication process between College Management and staff representatives to deal with any short-term matters related to a pandemic.

Duties

The principle duties of the Pandemic Response Group are as follows:

- To provide an opportunity to discuss any short-term matters related to the ongoing pandemic.
- To identify and act on areas where practices related to the pandemic are not as robust as expected and to communicate this to the group with a view to problem solving and finding better ways of working.
- To engage with colleagues by listening and reacting to issues which are pandemic related and which directly affect them in the work place / Place of Study.
- Membership of the Pandemic response group have a responsibility to communicate information from this group to their respective teams.
- The Pandemic response group can make recommendations to the Health and Safety Committee for areas of discussion.

Membership

- Head of Estates (Chair)
- College Principal, Depute Principal (Vice-Chair) and Vice Principal(s)
- Sector Development Directors and Heads of Department
- Health, Safety and Wellbeing Advisor
- Member of each Trade Union
- Your Student Association representative
- General Manager of AST or delegated member of AST

Member's Role

- Be prepared and willing to participate.
- Contribute in a constructive and proactive manner with a solution-focussed approach.
- Seek views of departmental colleagues and provide feedback to their department/teams/members.
- Attend meetings on a regular basis. In a case of unavoidable absence, the member can nominate a suitable substitute. It is the member's responsibility to ensure their substitute is properly briefed.

- The Vice Chair shall assume the responsibilities of the Chair during any absence.
- The Chair must lead the group meeting in a structured and timely manner. It is the responsibility of the Chair to ensure all sections of the agenda are discussed and to allow all members the chance to contribute.

Quorum

Quorum shall be set at 40% of the group members.

Frequency of Meetings

Meetings will be weekly unless there is no business to discuss and meetings will be scheduled for no more than one hour.

Reporting Structure

The minutes of the Pandemic Response Group shall be formally recorded and submitted to the Health and Safety Committee.

Review

- The Chair will review frequency of attendance annually.
- The Group will reflect its effectiveness annually.
- The Group will review its Terms of Reference annually.

Policies, Procedures and Arrangements Group (Health and Safety Related)

Terms of Reference

Purpose

The Policies, Procedures and Arrangements Group is a sub-committee of the Health and Safety Committee with a specific focus on reviewing and updating the Health and Safety Policies, Procedures and Arrangements for the College. This group takes delegated responsibility from the Health and Safety Committee to ensure that all policies, procedures and arrangements are up to date and will make recommendations to the Health and Safety Committee for the creation of new policies and procedures or the the significant change of current policies, procedures and arrangements.

Duties

The principle duties of the Policies, Procedures and Arrangements Group are as follows:

- To review all current Health and Safety related policies, procedures and arrangements in a timely manner and in line with the agreed review schedule.
- To make recommendations to the Health and Safety Committee where a gap in policy exists and if agreed to be part of the consultation group for new policies, otherwise these new policies must go to the full Health and Safety Committee for review.
- To ensure that there is an annual plan of policies to be reviewed and to report regularly to the Health and Safety Committee on progress of these reviews/updates.

Membership

- Head of HR & Organisational Development (Chair)
- Depute Principal (Academic) (Vice Chair)
- Health, Safety and Wellbeing Advisor
- 2 members of the Health and Safety Committee (1 Sector Development Director and Head of Estates)
- 1 Health and Safety representative from each of the UHI Perth recognised Trade Unions (EIS-FELA and UNISON)
- Senior Training Manager (AST - where available)

Member's Role

- Be prepared and willing to participate.
- Contribute in a constructive and proactive manner with a solution-focussed approach.

- To thoroughly review the policies, procedures and arrangements and to provide feedback in a timely manner
- Attend meetings on a regular basis. In a case of unavoidable absence, the member can nominate a suitable substitute. It is the member's responsibility to ensure their substitute is properly briefed.
- The Vice Chair shall assume the responsibilities of the Chair during any absence.
- The Chair must lead the group meeting in a structured and timely manner. It is the responsibility of the Chair to ensure all sections of the agenda are discussed and to allow all members the chance to contribute.

Quorum

Quorum shall be set at 40% of the group members.

Frequency of Meetings

Meetings will be biannually and meetings will be scheduled for no more than one and a half hours.

Reporting Structure

An update from each Policies, Procedures and Arrangements Group meeting will be submitted to the Health and Safety Committee.

Review

- The Chair will review frequency of attendance annually.
- The Group will reflect its effectiveness annually.
- The Group will review its Terms of Reference annually.

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 and 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