

G

AUDIT & RISK COMMITTEE

3 October 2024

1.0 **Audit Recommendations Monitoring PURPOSE OF PAPER** **For discussion**

1.1 The purpose of this report is to provide the Committee with an update on the progress of recommendations made by Internal and External Auditors. The report also monitors progress on recommendations made by the Data Protection Officer in relation to any Data breaches.

2.0 **EXECUTIVE SUMMARY**

2.1 Seven data breaches have been investigated and recommendations fully completed. The remaining data breach is on target to complete 30/11/24

2.2 Two internal audit recommended recommendations are fully complete awaiting confirmation and one is on target. The Student Guidance Procedure review requires a revised date of 30 November 2024.

2.3 Three of the Four External Audit recommendations are complete subject to confirmation, and one is on track.

3.0 **RECOMMENDATION(S)/ACTION(S) REQUIRED**

3.1 It is recommended the Committee:

3.1.1 Note the progress of the actions contained in the report.

3.1.2 Note the revised target completion date of 30 November 2024 for the Student Guidance Procedure recommendation.

4.0 **BACKGROUND**

4.1 The internal audit function of the College is provided by wbg Services LLP (previously known as Wylie Bissett), with the current contract commencing on 1 August 2024 to 31 July 2027. The reports from audits completed by wbg are reported to the Audit & Risk Committee and any recommendations made have an action plan agreed with Managers which include responsible person and target date for completion.

4.2 The external audit function is provided by Azets, who are appointed to the College by Audit Scotland. All reports from completed audits are reported to the Audit & Risk Committee and any recommendations made have an action plan agreed with Managers which include responsible person and target date for completion.

4.3 The Data Protection Officer (DPO) service is provided via HEFESTIS one day per week. All data breaches or suspected data breaches are reported to the DPO for investigation. The outcomes of the investigation determine if a data

breach has occurred and provides recommendations to ensure the risk of breaches is minimized.

- 4.4 All recommendations from these areas are recorded and the progress on actions are monitored by the Audit & Risk Committee to ensure it can provide the Board with assurance on the internal controls of the College.

5.0 PROGRESS UPDATE

- 5.1 The table below provides a summary of recommendations and there position as at 3 October 2024. Fuller detail is contained in Appendix 1.

Internal and External Audit + Data Breach Recommendations - Progress								
03 October 2024								
	Internal audit			External audit			DP breach	TOTAL
	High	Med	Low	High	Med	Low		
Closed			2			3	7	12
On track			1		1		1	1
Revised deadline			1					0
Overdue / concern								0
TOTAL	0	0	4	0	1	3	8	13

- 5.2 Two of the internal audit recommendations are complete and awaiting confirmation from Audit as part of the Follow up Audit which is scheduled for later in the year. The training needs highlighted for PECOS are on track to complete within the agreed timescales. The Review of the Student Guidance Procedure is partially complete but requires a revised completion date to allow additional time to review the linkages to the new Course Tutor Guidance. The revised date is 30 November 2024.
- 5.3 The four recommendations identified by the External Auditor Azets during their 2022/23 audit are detailed in the Appendix. Three are complete awaiting confirmation and one is progressing on track.
- 5.4 There have been eight reported data breaches during the 12-month period. All have been fully investigated and recommendations completed for seven of them. The remaining recommendation action has been incorporated into the File Storage Migration project for the whole college and the immediate team involved in the incident have been provided with specific training.

6.0 IMPLICATIONS AND CONSIDERATIONS

6.1 Financial Implications

There are no direct financial implications from the contents of this report.

6.2 Learner Implications

There are no direct learner implications from the contents of this report.

6.3 Staff Implications

There are no direct staff implications from the contents of this report.

6.4 Equality and Diversity Implications/Equality Impact Assessment

There are no direct equality implications from the contents of this report.

6.5 Sustainability/Environmental Implications

There are no direct sustainability implications from the contents of this report.

7.0 RISK COMMENTARY

7.1 Strong governance and controls are key risk mitigations. The work undertaken by Internal and External Audit ensures the College has these and they are adhered to. The recommendations previously made by audit ensures the College continues to improve its controls and governance. The monitoring of the implementation ensures all recommendations are implemented in a timely manner.

8.0 CONCLUSION

8.1 Progress has been made on all recommendations. There is revised date required for the review of the Student Guidance Procedure.

Author - Kirsty Robb, Vice Principal Finance & Corporate Services

Previous Board or College Committee Approvals: Audit & Risk Committee, 29 May 2024

Alternative formats

If you need access to a college document in an alternative format, for example, accessible PDF, large print, easy read, audio recording and braille:

- Complete an accessibility request form by [clicking on this link](#).
- Call **01896 66 26 00** and ask to speak with the Marketing Team.

We will consider your request and get back to you within 5 working days.

Translate documents from this website into other languages

You can download any of our published documents and translate them into many languages. Please click this link to use [Google Translate](#)

For publication <input checked="" type="checkbox"/>	Not for publication <input type="checkbox"/>
	If not, why not?

Borders College Internal Audit Monitoring Action Plan

03 October 2024

B= Closed, G = On track, A = revised timeline, R = Overdue/concern

Date reported to Audit Committee	REPORT	ORIGINAL RECOMMENDATION	MANAGEMENT RESPONSE	GRADE	RESPONSIBLE PERSON	DUE DATE AGREED WITH AUDIT	STATUS	Updates/comments	REVISED DATE
08/02/2024	Student Retention	We recommend that the Student Guidance Procedure is updated in accordance with the new job titles of the Student Support Officers and the Head of Sectors.	<ul style="list-style-type: none"> Student Guidance Procedure to be updated to reflect organisational changes 	Low	Director of Student Support Services	30/09/2024	A	Feb 24 Workshop to be held 26/2/24 to review current reporting and identify opportunities for improvement and development May 24 Procedure currently being written, on track to due date Oct 24 Currently being reviewed in light of new Course Tutor Guidance, to ensure linkages	30/11/2024
08/02/2024	Student Retention	We recommend that cause and effect analysis is undertaken on any of the interventions utilised to address student retention. The results of these (lessons learned) should be shared in an appropriate forum.	<ul style="list-style-type: none"> A workshop is arranged for 26 Feb 2024 to review current reporting processes and identify opportunities to improve and/or develop new reports that help us better understand the impact of interventions. Outcomes of interventions reported through existing committee structures and recorded within departmental self-evaluation processes. 	Low	Director of Student Support Services	31/12/2024	B	Feb 24 Workshop to be held 26/2/24 to review current reporting and identify opportunities for improvement and development May 24 Evaluations being undertaken and shared within team. Action Complete subject to confirmation by Audit	
29/05/2024	Income Collection & Credit Control	We recommend the Financial Regulations clearly state which job roles are part of the Wider Leadership Team, and which are part of the Senior Leadership Team.	list of job role to be appended to financial regulations	Low	Director of Finance & Procurement	31/07/2024	B	May 24: Information included in Financial Regulations for approval at A&R Committee on 29 May. Action complete subject to confirmation from Audit	
29/05/2024	Purchasing & Procurement	We recommend that those staff members who have not been trained on PECOS are trained promptly, with emails reminders being sent to the Line Managers of staff who have not completed their training.	Any outstanding training will be arranged with and provided to the identified individuals.	Low	Director of Finance & Procurement	31/12/2024	G	May 24 Individuals being identified and training scheduled to be held after summer break Oct 24 Training scheduled and on track to complete within agreed date	

Grading	Classification
High	Major weakness that we consider needs to be brought to the attention of the Audit Committee and addressed by Senior Management of the College as a matter of urgency.
Medium	Significant issue or weakness which should be addressed by the College as soon as possible.
Low	Minor issue or weakness reported where management may wish to consider our recommendation.

Borders College External Audit Monitoring Action Plan

03 October 2024

B= Closed, G= On track, A = revised timeline, R = Overdue/concern

Date reported to Audit Committee	TOPIC	RECOMMENDATION	Rating	RESPONSIBLE PERSON	DUE DATE AGREED WITH AUDIT	STATUS	Updates/comments	REVISED DATE
30/11/2023	IT Security & Passwords	We recommend that the specific IT points identified are addressed.	Low	Director of IT & Digital	31/12/2024	G	<p>Feb 2024 Required changes currently being implemented across the necessary systems and processes. On target to be complete by 30/4/24</p> <p>May 2024 The new Director of IT & Digital is reviewing the remaining 3 sub recommendations and will complete by 31/12/24</p> <p>Oct 2024 Remaining 3 subaction on target to complete withing agreed target date</p>	N/A
30/11/2023	NFI Exercise	We recommend that the College focuses on improving their data submission timeliness and reviews all outstanding matches as a matter of urgency.	Low	Director Finance & Procurement	31/12/2023	B	<p>Feb 2024 All outstanding actions complete for NFI Exercise and staff trained for future exercises. Action complete subject to Audit confirmation</p>	N/A
30/11/2023	Asset Valuations	We recommend that any information provided by an expert should be challenged and documented appropriately, specifically to reach a clear, evidence-led conclusion either that extant carrying values remain appropriate or a general indication as to how values should be revised (e.g. by a mix of indices/trends/valuer expert advice). This may include reviewing the information provided by the valuer against comparable data for assets of a similar size, composition and structure which are held by bodies of a similar nature and location.	Medium	Director Finance & Procurement	31/07/2024	B	<p>Feb 2024 Colleges Director of Finance Group working on joint procurement for robust valuation to be completed across all Colleges annually</p> <p>May 2024 Discussion progressing with External Audit and Audit Scotland to confirm use of indices will be acceptable and DoF Group progressing work with APUC to identify framework. If confirmation not received by end June the College will commission independent advice for the 2023/24 accounts.</p> <p>Oct 2024 Use of indices ongoing and DoF Group still progressing work with APUC to identify framework. Independent Expert appointed to provide valuations for 2023/24 accounts. This method will remain in place until confirmation of use of indices agreed and framework identified</p>	N/A
30/11/2023	Pension Contributions	We recommend that the College monitors employer pension deductions and ensures deductions are processed in the correct period.	Low	Director of People Services	30/11/2023	B	<p>Feb 2024 Review complete and any necessary implemented. Action complete subject to Audit confirmation</p>	N/A

Rating	Assessment rationale
High	An issue that results in a severe impact to the achievement of objectives in the area audited.
Medium	An issue that results in a moderate impact to the achievement of objectives in the area audited.
Low	An issue that results in a small impact to the achievement of objectives in the area audited.

Borders College DP Breach Action Plan			03 October 2024			
B= Closed, G = On track, A = revised timeline, R = Overdue/concern						
Date of Incident	TOPIC	RECOMMENDATION	RESPONSIBLE PERSON	DUE DATE	STATUS	Updates/comments
29/08/2023	Hardward/Sofeware misconfiguration	Email group to be removed.	Director of People Services/Director IT & Digital	02/02/2024	B	May 2024: Email group removed: Action complete
21/12/2023	Loss/theft of paperwork or data	Review data printed for interviews	Vice Principal Student Experence	28/02/2024	B	May 2024: Staff have been infromed to reduce printed personal data: Action Complete
21/12/2023	Loss/theft of paperwork or data	Review data printed for interviews	Vice Principal Student Experence	28/02/2024	B	May 2024: Staff have been infromed to reduce printed personal data: Action Complete
14/12/2023	Shared personal data via hardcopy form	Review to be undertaken of process, and consideration to electronic signatures	Director Estates and Facilities	28/02/2024	B	May 2024: Review complete and amendments to process implemented. Action complete
07/02/2024	Information entry error	1 - increase care when entering data 2 - Checklist to be created	Head of Sector - Health, Care Supported Programmes & Sport	31/03/2024	B	May 2024: All actions completed. Action complete
21/03/2024	Data conversion Error	Review process for converting data	Director of Finance & Procurement	30/04/2024	B	May 2024: All recommendations fully implemented
02/04/2024	Data misfiling	Increase awareness and training for all staff for Teams/Sharepoint sites	Director IT & Digital	30/11/2024	G	May 2024: Training to included in project plan for File Storage Migration. Additional training provided to team involved in incident Oct 2024: training being rolled out as part of file storage migration project
04/09/2024	Email etiquette	Ensure mandatory training completed and responsibilities reinforced to all staff. Staff to be reminded to check email addresses prior to sending	Director of People Services/Director IT & Digital	30/09/2024	B	Oct 2024: Training full upto date and staff reminded to check emails and empty auto-complete list on regular basis