

## Audit & Risk Committee - Action and Decision Log

### Meeting No 35 – 15 March 2022

Agenda Item	Reference	Details	Action Owner	Due Date	Action Decision	Open Complete Approved Declined
Internal Audit Annual report	ARC34: D01	The Committee recommended the Internal Audit Report for approval by the Board on 8 December 2021.	NA	NA	Decision	Approved
Board of Management Report & Financial Statement 2020-21	ARC34:D02	Subject to amendments to Note 5, the Committee recommended the adoption of the Board of Management Report & Financial Statement 2020-21 to the Board on 8 December 2021	NA	NA	Decision	Approved
Annual Audit Report to the Board of Management and the Auditor General for Scotland year ended 31 July 2021	ARC34:A01	In relation to the note on page 29 – Kilwinning Campus PFI Contract, it was agreed that this wording will be amended to reflect the recommendation from the BRIC meeting held on 16 November 2021. M Breen will action.	M Breen	08.12.21	Action	Complete
Annual Audit Report to the Board of Management and the Auditor General for Scotland year ended 31 July 2021	ARC34:D03	The Committee recommended Annual Audit Report to the Board of Management and the Auditor General for Scotland year ended 31 July 2021 for approval by the Board on 8 December 2021	NA	NA	Decision	Approved
Letter of representation	ARC34:D04	The Committee recommended the Letter of Representation for approval by the Board on 8 December 2021.	NA	NA	Decision	Approved
2020-21 Audit and Risk Committee Draft Annual Report	ARC234: D05	The Committee recommended the 2020-21 Audit and Risk Committee Draft Annual Report for approval by the Board on 8 December 2021 (subject to the noted related to Point 4.1 on minute of meeting).	NA	NA	Decision	Approved
Corporate risk register	ARC34: D06	The Committee endorsed the corporate risk register for approval by the Board on 8 December 2021.	NA	NA	Decision	Approved

# AYRSHIRE COLLEGE

## INTERNAL AUDIT REPORT

COVID-19 HEALTH & SAFETY  
NOVEMBER 2021

LEVEL OF ASSURANCE	
Design	Operational Effectiveness
Substantial	Substantial



# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

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## DISTRIBUTION

David Davidson	Assistant Principal Human Resources and Operational Development
James Thomson	Assistant Principal, Finance, Funding and Estates
Martin Hammond	Head of Health, Safety and Wellbeing
Members of the	Audit and Risk Committee

## REPORT STATUS LIST


Auditors:	Abigail McGurn
Dates work performed:	08 November - 12 November 2021
Draft report issued:	23 November 2021
Final report issued:	29 November 2021


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# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

## EXECUTIVE SUMMARY

LEVEL OF ASSURANCE: (SEE APPENDIX I FOR DEFINITIONS)

Design  There is a sound system of internal control designed to achieve system objectives.

Effectiveness  The controls that are in place are being consistently applied.

SUMMARY OF RECOMMENDATIONS: (SEE APPENDIX I)

High		0
Medium		0
Low		0

TOTAL NUMBER OF RECOMMENDATIONS: 0

## BACKGROUND:

As part of the 2021-22 Internal Audit Plan, it was agreed that Internal Audit would perform a review of the health and safety arrangements Ayrshire College ('the College') has in place to manage the Covid-19 restrictions.

In Ayrshire College's Infrastructure Services operational risk register, the risk of an outbreak of a communicable disease was included in November 2019. The Risk Register included risk appetite and existing controls in place, such as the Infectious Disease Procedure, links with Public Health and the use of Moodle for delivering online learning.

On the 12th March 2020, the College Senior Leadership Team (SLT) established a Critical Incident Plan for Covid-19, which set out the actions taken and to be taken by the College to respond to Covid-19. The SLT met three times a week until the establishment of the Campus Operations Steering Group (COSG) in June 2020. The COSG was formed to support the safe return to campus. Initially the COSG met weekly, then biweekly and then monthly as restrictions eased. This group is still operational.

The COSG consisted of the Principal, three Vice Principals, Assistant Principal Finance, Funding & Estates, Assistant Principal of HR and OD, three Assistant Principals of Curriculum, the Head of ICT, the Director of HR and OD, the Head of Marketing, the Head of Health, Safety and Wellbeing (HSW), the Student Association President, a Project Support Officer, and union representatives. There are four workstreams within the COSG: Physical Infrastructure, Delivery of Learning and Teaching and Student Engagement, Information Technology and Workforce Support and Wellbeing.

To support the safe return of staff and students, the College developed an overarching College wide risk assessment in July 2020. This has been updated throughout the pandemic as guidelines have changed. It details the measures put in place across the College to mitigate the spread of Covid. The assessment was prepared by a HSW Advisor and approved by the

# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

Head of HSW on the Colleges Health and Safety Hub. The overarching risk assessment was also approved by the COSG.

There were also risk assessments carried out by departments as required. All Risk Assessments are available on the College's Health and Safety Hub via EcoOnline a cloud-based software that all staff have access to. Staff were also notified by email if there were any updates. The risk assessments outlined identified hazards, hazard potential and consequences, and people at risk. The hazards were given an inherent risk and residual risk rating. The inherent risk rating score is calculated based on the probability of the risk occurring and the potential impact of the risk. The residual risk score takes into consideration the control measures put in place by the College. The risk assessments were reviewed by the return to campus review panel and updated as necessary. Feedback on each return to campus panel review meeting was provided to the COSG.

To manage and mitigate the spread of Covid-19, the College followed Government advice and minimised travel, purchased personal protective equipment (PPE), input social distancing measures, promoted hand-washing and installed sanitiser stations. The College campuses were closed to students and staff from March 2020 and reopened for low numbers of staff, Estates and HSW, in July. The College provided students with videos ahead of returning to campus to share the measures that were put in place and these are available on the College's website.

Some students returned to campus late September 2020. When on campus, staff and students are required to observe social distancing and one-way systems, maintain good hygiene, and wear appropriate PPE. All students were sent an email outlining protocols and measures to protect themselves and others when on campus. Student guidance is also available on the College's website. A staff guide on supporting campus operations and blended working guidance was developed and approved by COSG and made available to all staff.

The COSG produced a Frequently Asked Questions document in June 2020, which was made available to staff via email and the intranet, prior to the College reopening, to help address staff concerns. This document gave an overview of the College's response to Covid-19 and the COSG's purpose. The HSW Manager set up a Microsoft Teams Page with the NHS, which allowed quick practical advice from NHS Scotland Test and Protect. There was also fast track Covid-19 testing for staff from November 2020. All staff working from home were asked to complete a homeworking Display Screen Equipment (DSE) Assessment. Completed assessments were reviewed by line management and the HSW Team to provide advice and actions to address any issues identified.

Guidance on the College's website outlines that visitors cannot access College buildings without agreed appointments. Visitors were provided with the overarching risk assessment and asked to wear a face covering, use sanitising stations, report to reception for Test and Protect purposes and to observe social distancing in place.

In preparation for a phased return of students to College, the Delivery of Learning & Teaching workstream rated courses based on the assessed level of need to deliver practical classes on campus. There were four levels. Estates also calculated and adapted room capacities based on 1m and 2m social distancing.

The Delivery of Learning and Teaching and Student Engagement workstream provided monthly updates to the COSG producing Delivery of Learning Teaching and Assessment reports on students return to campus, including decisions made on which students would be prioritized and why.

# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

The COSG reported quarterly about the relevant work the Group were undertaking to the Learning and Teaching Committee, the Business, Resource and Infrastructure Committee and the Board.

## SCOPE AND APPROACH:

The scope of the review was to assess whether:

- The College has undertaken risk assessments and impact analysis for managing the Covid-19 restrictions;
- Operational processes have been revised to reflect appropriate revised arrangements for re-opening;
- The revised arrangements clearly support the safety of staff, students and visitors, and follow Government guidance;
- The new health and safety arrangements have not been suitably approved and are communicated to staff and students; and
- Regular monitoring and evaluations took place to determine adherence to the revised arrangements, and the arrangements are reviewed on a regular basis.

Our approach was to conduct interviews to establish the controls in operation for each of our areas of audit work. We then sought documentary evidence that these controls are designed as described. We evaluated these controls to identify whether they adequately addressed the risks.

A de-brief meeting was undertaken before completing the review.

## GOOD PRACTICE:

We identified a number of areas of good practice:

- College Risk Assessments included assessor, approver as well as risk ratings, controls and residual risk ratings.
- Risk Assessments included what guidance has been considered such as the Scottish Government and Health and Safety Executive guidance.
- The Coronavirus Operational Steering Group met regularly to ensure operational processes were appropriate prior to reopening.
- Staff were asked to confirm that they understood risk assessments and this confirmation was provided to the Health, Safety and Wellbeing team.
- The Health, Safety and Wellbeing Manager created a shared MS Teams Page with the NHS allowing quick practical advice from NHS Scotland test and Protect to be disseminated.
- College staff could be fast tracked for Covid-19 testing from November 2020.

## CONCLUSION:

We are able to give substantial assurance over the design and effectiveness of the controls in place around Covid-19 Health and Safety measures.

## OUR TESTING DID NOT IDENTIFY ANY CONCERNS SURROUNDING THE CONTROLS IN PLACE TO MITIGATE THE FOLLOWING RISKS:

- ✓ The College has not undertaken risk assessments and impact analysis for managing the Covid-19 restrictions
- ✓ Operational processes have not been updated to reflect appropriate revised arrangements for re-opening

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# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

- ✓ The revised arrangements do not clearly support the safety of staff, students and visitors, and do not follow Government guidance
  - ✓ The new health and safety arrangements have not been suitably approved and are not communicated to staff and students
  - ✓ Regular monitoring and evaluations to determine adherence to the revised arrangements are not planned, and there are no plans to review the arrangements on a regular basis
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# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

## STAFF INTERVIEWED





BDO LLP APPRECIATES THE TIME PROVIDED BY ALL THE INDIVIDUALS INVOLVED IN THIS REVIEW AND WOULD LIKE TO THANK THEM FOR THEIR ASSISTANCE AND COOPERATION.




David Davidson	Assistant Principal Human Resources and Operational Development
Martin Hammond	Head of Health, Safety and Wellbeing

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# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

APPENDIX I - DEFINITIONS				
LEVEL OF ASSURANCE	DESIGN OF INTERNAL CONTROL FRAMEWORK		OPERATIONAL EFFECTIVENESS OF CONTROLS	
	FINDINGS FROM REVIEW	DESIGN OPINION	FINDINGS FROM REVIEW	EFFECTIVENESS OPINION
<b>Substantial</b> 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
<b>Moderate</b> 	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
<b>Limited</b> 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
<b>No</b> 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

RECOMMENDATION SIGNIFICANCE	
<b>High</b> 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
<b>Medium</b> 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
<b>Low</b> 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

## APPENDIX II - TERMS OF REFERENCE

### PURPOSE OF REVIEW:

The purpose of this review is to provide assurance to management and the Audit and Risk Committee that the health and safety arrangements adopted for the re-opening of buildings are suitable in ensuring the safety of staff and students.

### KEY RISKS:

- The College has not undertaken risk assessments and impact analysis for managing the Covid-19 restrictions
- Operational processes have not been updated to reflect appropriate revised arrangements for re-opening
- The revised arrangements do not clearly support the safety of staff, students and visitors, and do not follow Government guidance
- The new health and safety arrangements have not been suitably approved and are not communicated to staff and students
- Regular monitoring and evaluations to determine adherence to the revised arrangements are not planned, and there are no plans to review the arrangements on a regular basis

### SCOPE OF REVIEW:

The scope of the review is to assess whether:

- The College has undertaken risk assessments and impact analysis for managing the Covid-19 restrictions;
- Operational processes have been revised to reflect appropriate revised arrangements for re-opening;
- The revised arrangements clearly support the safety of staff, students and visitors, and follow Government guidance;
- The new health and safety arrangements have not been suitably approved and are communicated to staff and students; and
- Regular monitoring and evaluations took place to determine adherence to the revised arrangements, and the arrangements are reviewed on a regular basis.

Internal Audit will bring to the attention of management any points relating to other areas that come to their attention during the course of the audit. We assume for the purposes of estimating the number of days of audit work that there is one control environment, and that we will be providing assurance over controls in this environment. If this is not the case, our estimate of audit days may not be accurate.

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# AYRSHIRE COLLEGE, COVID-19 HEALTH & SAFETY

## APPROACH:

Our approach will be to conduct interviews to establish the controls in operation for each of our areas of audit work. We will then seek documentary evidence that these controls are designed as described. We will evaluate these controls to identify whether they adequately address the risks.

We will seek to gain evidence of the satisfactory operation of the controls to verify the effectiveness of the control through use of a range of tools and techniques.

During the course of the review we will keep management informed of any issues which arise as a result of our testing.

A de-brief meeting will be undertaken before completing the review on-site to discuss findings and initial recommendations.

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FOR MORE INFORMATION:

**Claire Robertson**

Claire.robertson@bdo.co.uk

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# AYRSHIRE COLLEGE INTERNAL AUDIT PROGRESS REPORT 2021-22

March 2022

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## Restrictions of use

The matters raised in this report are only those which came to our attention during the course of our audit and are not necessarily a comprehensive statement of all the weaknesses that exist or all improvements that might be made. The report has been prepared solely for the management of the organisation and should not be quoted in whole or in part without our prior written consent. BDO LLP neither owes nor accepts any duty to any third party whether in contract or in tort and shall not be liable, in respect of any loss, damage or expense which is caused by their reliance on this report.

# EXECUTIVE SUMMARY

## Introduction

The purpose of this report is to **advise** the Audit Committee of the progress of the Internal Audit Plan for 2021-22. This paper together with progress and assignment updates are discussed with management and the Audit Committee throughout the year. These reports will form the basis of information to support our Annual Internal Audit Report for 2021-22.

## Internal Audit Plan 2021 - 22

Since the last Audit Committee meeting, the following internal audit reports for the 2021-22 plan have been finalised and are presented under separate cover:




- Covid-19 Health & Safety

## Conclusion

The Audit Committee is asked to **note** this report.

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# WORK COMPLETED

Reports Issued	Overall Report Conclusions - see appendix I				
				Design	Operational Effectiveness
Covid-19 Health & Safety	0	0	0	Substantial	Substantial

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# PERFORMANCE AGAINST OPERATIONAL PLAN

Visit	Date of visit	Proposed Audit	Planned Days	Actual Days	Status
1	September 2021	Student Support Fund	3	3	Completed.
2	September 2021	FES Return	5	5	Completed.
3	November 2021	Covid-19 Health & Safety	5	5	Completed.
4	February 2022	Student Support	5	-	In Progress.
5		Marketing	5	-	Scheduled April 2022
6		Student Voice	5	-	Scheduled April 2022
7		Complaints Management	5	-	Scheduled March 2022
8		Procurement	5	-	Scheduled May 2022
9		Follow Up	3	-	In progress

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# AUDIT PERFORMANCE




AUDIT	COMPLETION OF FIELDWORK	DRAFT REPORT	FINAL MANAGEMENT RESPONSES	FINAL REPORT
FES Return	29 September 2021	1 October 2021	6 October 2021	6 October 2021
Student Support Fund	10 September 2021	21 September 2021	22 September 2021	24 September 2021
Covid-19: Health & Safety	12 November 2021	23 November 2021	25 November 2021	29 November 2021

On average:

- Reports were issued in draft within 14 working days of completion of our fieldwork and a debrief meeting with management.
- Final reports were issued within 1 working day of management responses being received

# APPENDIX I - DEFINITIONS

LEVEL OF ASSURANCE	DESIGN of internal control framework		OPERATIONAL EFFECTIVENESS of internal controls	
	Findings from review	Design Opinion	Findings from review	Effectiveness Opinion
<b>Substantial</b> 	Appropriate procedures and controls in place to mitigate the key risks.	There is a sound system of internal control designed to achieve system objectives.	No, or only minor, exceptions found in testing of the procedures and controls.	The controls that are in place are being consistently applied.
<b>Reasonable</b> 	In the main there are appropriate procedures and controls in place to mitigate the key risks reviewed albeit with some that are not fully effective.	Generally a sound system of internal control designed to achieve system objectives with some exceptions.	A small number of exceptions found in testing of the procedures and controls.	Evidence of non compliance with some controls, that may put some of the system objectives at risk.
<b>Limited</b> 	A number of significant gaps identified in the procedures and controls in key areas. Where practical, efforts should be made to address in-year.	System of internal controls is weakened with system objectives at risk of not being achieved.	A number of reoccurring exceptions found in testing of the procedures and controls. Where practical, efforts should be made to address in-year.	Non-compliance with key procedures and controls places the system objectives at risk.
<b>No</b> 	For all risk areas there are significant gaps in the procedures and controls. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Poor system of internal control.	Due to absence of effective controls and procedures, no reliance can be placed on their operation. Failure to address in-year affects the quality of the organisation's overall internal control framework.	Non compliance and/or compliance with inadequate controls.

Recommendation Significance	
<b>High</b> 	A weakness where there is substantial risk of loss, fraud, impropriety, poor value for money, or failure to achieve organisational objectives. Such risk could lead to an adverse impact on the business. Remedial action must be taken urgently.
<b>Medium</b> 	A weakness in control which, although not fundamental, relates to shortcomings which expose individual business systems to a less immediate level of threatening risk or poor value for money. Such a risk could impact on operational objectives and should be of concern to senior management and requires prompt specific action.
<b>Low</b> 	Areas that individually have no significant impact, but where management would benefit from improved controls and/or have the opportunity to achieve greater effectiveness and/or efficiency.

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**Audit and Risk Committee****15 March 2022**

**Subject:** 2021-2022 Internal Audit Rolling Internal Audit Action Plan as at 25 February 2022

**Purpose:** To provide Members with an update on the Rolling Internal Audit Action Plan as at 25 February 2022

**Recommendation:** Members are asked to note the content of this paper

**1 Background**

The rolling action plan is updated on an exceptions basis for actions approved by the Audit and Risk Committee which are now beyond their agreed completion dates. The rolling Internal Audit Action Plan is a standing agenda item for the Senior Leadership Team (SLT) and the Audit and Risk Committee. It is reviewed on a monthly basis by the College's SLT and presented to each meeting of the Audit and Risk Committee.

**2 Current Situation**

The Rolling Internal Audit Action Plan covers any audit recommendations made by our current internal auditors (BDO), once the audit reports and proposed management responses have been approved by the Audit Committee. The 2021-22 audit plan approved by the Audit Committee on 8 June 2021.

Table 1 below lists all outstanding recommendations from the internal audits that were due to have been completed by 25 February 2022. Table 1 also shows if the recommendation has been actioned or is still remaining.

**Table 1**

Ref	Audit Year	Audit Area	Points Due in Period	Actioned in Period	Remaining Points
1	2019-20	Schools and Community Provision	1	0	1
2	2020-21	Financial Processes	1	0	1
3	2021-22	ICT Service Provision COVID-19	1	1	0
4	2021-22	Commercial Income Generating Programmes	1	1	0
<b>TOTAL</b>			<b>4</b>	<b>2</b>	<b>2</b>

## 2.1 Schools and Community Provision

The outstanding audit point is that the College has data sharing agreements in place with the local authorities for the Schools College Programme (SCP) and that these agreements are reviewed on a regular basis.

The draft data sharing agreement has been prepared in line with the data sharing agreements already in place across the rest of the College and been shared with the local authorities. The data sharing agreements have however not been finalised with the local authorities. The College continues to press for the local authorities to sign off on the data sharing agreement and is now escalating this matter to chief executive level. The completion date for this audit action has been revised to 30 June 2022.

## 2.2 Financial Processes

The auditor's recommendation was an efficiency point. The auditors supported the College's proposed action to improve the efficiency of processing invoices by installing a software add-on that removes the need for scanning and filing paper copies of invoices. The College has procured the additional software and was in the final testing and development stages prior to going live by 17 December 2021. The final testing however identified issues with the software add-on and the installation has been put on hold.

The Financial Services and ICT teams met with project manager to review the position and to understand the work required to address the issues identified. A timeline for the completion of this work is being finalised with the provider and the completion date for this audit point has been revised to 30 April 2022.

## 2.3 ICT Service Provision During COVID-19

This audit action related to the College introducing six monthly reporting to the Senior Leadership Team on the overall ICT service and key strategic issues. Management agreed that this audit action would be completed by 31 January 2022. A paper on the key priorities for the ICT service was approved by SLT in October 2021, before being approved by the BRIC Committee in November 2021. This paper set out a five-year ICT Infrastructure Investment Proposal for the College and outlined how the College will maintain, develop and enhance its existing ICT infrastructure. Regular reporting on the ICT service will be maintained on a six monthly basis going forward. This audit action point is therefore now complete.

## 2.4 Commercial Income Generating Programmes

The this audit recommendation related to updates on the Business Growth Team's activity being presented to SLT. The auditors noted that whilst regular updates are presented to the BRIC Committee these were not formally presented to SLT. The first quarterly update on the Business Growth Team's activity was presented to the November SLT. This audit action point is therefore now complete.

## 3 **Proposals**

No further proposals are contained in this report.

#### **4 Consultation**

No formal consultation is required to be completed given the subject matter of this report.

#### **5 Resource Implications**

There are no resource implications to be noted in this paper.

#### **6 Risks**

An effective and challenging Internal Audit service is a key element in the management of risk within the College.

#### **7 Equality Impact Assessment**

An impact assessment is not applicable to this paper given the subject matter.

#### **8 Conclusion**

Members are asked to note the content of this paper.

**Michael Breen**  
**Vice Principal, Finance**  
**7 March 2022**

*(James Thomson, Assistant Principal – Finance, Student Funding and Estates)*

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