

AUDIT & RISK ASSURANCE COMMITTEE

AGENDA

A meeting of the Audit & Risk Assurance Committee will be held at 15:00 hours on Wednesday 24 November 2021 via Microsoft Teams.

		Lead Speaker	Paper
1	WELCOME & APOLOGIES	Chair	
2	DECLARATIONS OF INTEREST	Chair	
3	MINUTES OF PREVIOUS MEETING <i>for approval</i>	Chair	A
4	MATTERS ARISING REPORT		
4.1	Matters Arising Update	Chair	B
4.2	Business Committees of the Board Update		
	<ul style="list-style-type: none"> Policy & Resources Committee Corporate Development Committee Learning, Teaching & Student Experience Committee 	Chair L Drummond J Holmes	Verbal Verbal Verbal
5	INTERNAL AUDIT REPORTS		
5.1	Internal Audit Report: FES Return 2020/21	BDO	C
5.2	Internal Audit Report: EMA Audit	BDO	D
5.3	Internal Audit Report: Student Support Funds	BDO	E
5.4	Internal Audit Report: Covid-19 Health & Safety	BDO	F
<i>Item 5 is presently exempt from publication under the Freedom of Information (Scotland) Act 2002, Section 30, Prejudice to the Effective Conduct of Public Affairs</i>			
6	RISK ASSURANCE		
6.1	Risk Management Report	N Croft	G
6.2	Penetration and Phishing Test Update	A Williamson	Pres.
<i>Item 6 is presently exempt from publication under the Freedom of Information (Scotland) Act 2002, Section 30, Prejudice to the Effective Conduct of Public Affairs</i>			
7	ANNUAL REPORT AND FINANCIAL STATEMENTS		
7.1	Draft Annual Report and Financial Statements for the Period Ended 31 July 2021	L Towns	H
7.2	Draft Independent Auditor's Report and Letter of Representation	Audit Scotland	I
7.3	2020/21 Draft Annual Audit Report	Audit Scotland	J

Item 7 is presently exempt from publication under the Freedom of Information (Scotland) Act 2002, Section 27, Information Intended for Future Publication.

8	DRAFT AUDIT & RISK ASSURANCE COMMITTEE ANNUAL REPORT TO THE BOARD 2020/21	Chair	K Attached
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9	ANY OTHER COMPETENT BUSINESS		
9.1	Evaluation of Internal Audit 2020/21	Chair	L

Item 6 is presently exempt from publication under the Freedom of Information (Scotland) Act 2002, Section 30, Prejudice to the Effective Conduct of Public Affairs

10	FOR INFORMATION		
10.1	Summary of Audit Recommendations Update		M
10.2	Internal Audit Progress Report		N
10.3	Data Breach Incidents and Cyber Attacks Update		O Attached
10.4	Audit & Risk Assurance Committee Business Planner 2021/22		P Attached

11	DATE OF NEXT MEETING: 23 February 2022		
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N.B: The minutes of the Audit & Risk Assurance Committee are reported directly to the Board of Management, with an accompany commentary from the Committee Chair.

Audit & Risk Assurance Committee

Annual Report to the College Board of Management for the Period 1 August 2020 to 31 July 2021

1. Introduction

- 1.1. This Report provides a summary of the activities of the Audit & Risk Assurance Committee and provides assurances on behalf of the Board of Management on the governance, internal control, risk management and the financial reporting of Edinburgh College for the year ended 31 July 2021.
- 1.2. It is submitted to the Board of Management in accordance with the good practice contained in Scottish Government Audit and Assurance Committee Handbook and the mandatory requirements of Scottish Funding Council's (SFC) Financial Memorandum.

2. Executive Summary

2.1. The key conclusions of the Committee arising from its work during the year are:

- i. The Audit & Risk Assurance Committee is satisfied with the adequacy and effectiveness of the College's risk management, internal control and management systems, together with the adequacy and effectiveness of the arrangements for securing economy, efficiency and effectiveness. The Committee has based its decision on its discussions and reports provided to it including the assessments and assurances provided by the Internal Auditor and External Auditor.

The Internal Auditor in their Annual Statement of Assurance, reported that:

In our view, based on the reviews undertaken during the period, and in the context of materiality:

The risk management activities and controls in the areas which we examined were found to be suitably designed to achieve the specific risk management, control, governance and value for money arrangements.

Based on our verification reviews and sample testing, the risk management, control and governance arrangements were operating with sufficient effectiveness to provide reasonable, but not absolute assurance that the related risk management, control, governance and value for money objectives were achieved for the period under review.

The Committee monitors progress against internal audit recommendations at each of its meetings.

Having considered the matters brought to its attention, the Committee approved the internal auditor's annual report, and their achievement in completing the work.

- ii. The Committee considers that the Board of Management responsibilities, as described in the Corporate Governance Report section of the Annual Report, have been discharged satisfactorily for the period under review, and that the College has complied with the Code of Good Governance for Scotland's Colleges.
- iii. The Audit & Risk Assurance Committee are satisfied that the Annual Report and Financial Statements for the year ended 31 July 2021 can be approved by the Board and signed by the Principal & Chief Executive and Interim Chair of the Board of the College.
- iv. The External Auditor has expressed an unqualified opinion on the financial statements of the College, and reported that:

In my opinion the accompanying financial statements:

- *give a true and fair view in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council of the state of the college's affairs as at 31 July 2021 and of its deficit for the year then ended;*
 - *have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and*
 - *have been prepared in accordance with the requirements of the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 14 of The Charities Accounts (Scotland) Regulations 2006 (as amended).*
- v. The Audit & Risk Assurance Committee is satisfied that the Letter of Representation can be approved by the Board and signed by the Principal & Chief Executive and the Interim Chair of the Board of the College.

2.2. The Audit & Risk Assurance Committee would wish to bring the following points to the attention of the Board of Management:

- i. Financial sustainability and the College's ability to manage its activities and deliver its outcomes within its funding limits will continue to be a challenge. The College should ensure that plans are in place to manage potential future financial shortfalls, and that they are implemented in a timely manner.
- ii. Whilst significant progress has been made in improving cyber security at the College, ongoing vigilance and investment in cyber security and data protection will be necessary.
- iii. As the College continues to develop both its blended learning approaches and a new curriculum strategy, it will be important to ensure the estate is both configured and sized appropriately.
- iv. The Committee commends the agile approach being adopted by the College in responding to the Covid pandemic, and the changes in the profile of the student population - and looking ahead, to the changes that will emerge as a result of the SFC's Review of Coherent Provision and Sustainability. It also commends the positive way staff at all levels across

the College have responded to the changes in working practices that were necessary over the past year.

3. Operation of the Committee

- 3.1. The Audit & Risk Assurance Committee met four times during the period from 1 August 2020 to 31 July 2021. The Committee was quorate at each meeting. Verbal updates of the meetings along with the minutes were provided to the Board for its consideration. The Audit and Risk Assurance Committee has discharged its responsibilities under its terms of reference.
- 3.2. The membership of the Committee was reviewed in March 2019, with approval of the Board, following a review of Non-Executive Board membership in alignment with the requirements of the Post-16 Education Act (2013).

From 19 March 2019 until 23 March 2021, the Committee membership consisted of Mr N Paul (Chairman), Ms J Sischy, Ms L Drummond and Mr R Laird.

On 23 March 2021, Ms J Holmes joined the Audit & Risk Assurance Committee as a non-executive member. On 4 September 2021, Ms J Sischy informed the Interim Chair of the Board of her intention to step down from the Board with immediate effect.

On 7 October 2015, Mr I Doig (an experienced non-executive director and a former Director of CIPFA in Scotland) received approval to join the Audit & Risk Assurance Committee as a co-opted member, in line with the co-opted appointments procedure approved by the Nominations Committee. The continued tenure of Mr I Doig is reviewed by the Nominations Committee on an annual basis.

Mr I Doig attended all four meetings held in the 12-month period from 1 August 2020 to 31 July 2021.

Ms A Cumberford (Principal & Chief Executive), Mr A Williamson (Chief Operating Officer) and Mr N Croft (Director of Communications, Policy & Research) were regular attendees at meetings.

The Internal Auditors (BDO), and External Auditors (Audit Scotland) attended each meeting. Mr M Walker (Clerk to the Board and Governance Advisor) was Clerk to the Committee.

At its meeting on 26 May 2021, the Committee undertook a self-assessment, based on the questionnaire in the Scottish Government Audit Committee Handbook. It was content with the operation of the Committee, and it identified a number of development points.

The Committee held a private meeting (without the presence of members of college staff) with both the Internal and External Auditors on 25 November 2020 and 24 November 2021 to allow any issues to be raised by the Auditors with the Committee. In addition, the Chair of Audit & Risk Assurance Committee has had private meetings with both the Internal and External Auditors during the accounting period.

4. Assurances on Internal Control and Value for Money

4.1. The Committee has obtained assurances regarding the Internal Control environment in Edinburgh College by reference to:

- its understanding of the overall control environment in the College;
- the work carried out by Internal Audit;
- three lines of assurance internal control and assurance framework;
- the Internal Control Assurance Statement provided by the Principal;
- reviews of the Financial Regulations, Delegated Authorities and Policies;
- noting the performance reporting processes, particularly to the Board of Management; and Committee members' participation in Board, other Committees of the Board, and other discussions;
- reports on specific matters, including deep dives.

Overall Control Environment

4.2. The main elements of the risk management and internal control framework can be described as follows:

- Structure of the Board of Management and its committees;
- Regular reporting to the Board of Management, and Policy and Resources Committee, of key developments affecting the College and the sector, and of its financial and operational performance;
- Planning and Budgetary control framework;
- Insurance cover;
- Delegated authority and financial control framework;
- Management structure and reporting in the College;
- Teaching quality and student experience monitored by Learning, Teaching and Student Experience Committee (previously Academic Council); periodic reviews undertaken by Education Scotland; and course accreditations by SQA and other external bodies;
- Specific departments lead the management of specific risks and controls e.g. Health and Safety Department, Communication and Marketing, etc., whilst departments such as Finance, HR, Estates, Procurement etc. maintain policies and procedures relating to their own professional areas and maintain legislative and professional compliance;
- Risk Management and Assurance Group and processes;
- Assurances on adequacy of operational controls provided by the internal auditors, BDO;
- Assurance that the annual financial statements give a true and fair view and were properly prepared, and that the key controls operated as expected during the year, provided by the College's external auditors, Audit Scotland.

4.3. The Board, through its Audit & Risk Assurance Committee, approved a 'Three Lines of Assurance' Framework on 29 May 2019, with a view to enhancing further the College's approach to internal control, assurances, and risk management. The model identifies organisational arrangements and clear lines of accountability, which are responsible for providing assurance regarding the management of key business areas and risks. On both 7 October 2020 and 13 October 2021, the Committee reviewed the Three Lines of Assurance Framework and identified areas where third line assurances could be improved.

Internal Audit

- 4.4. During the year the Committee agreed the Internal Audit Plan with the Internal Auditors, BDO, and received and considered reports on the internal audit work carried out.
- 4.5. BDO carried out a total of 50 days internal audit work, to provide assurance on the system of internal control, and report on any weaknesses in assessing the level of assurance. During the year to 31 July 2021, BDO completed internal audit work on:
- Coronavirus Job Retention Scheme
 - Payroll
 - Curriculum Planning
 - Project Management
 - Student Support
 - International Contracts
 - Communications
 - Covid-19 Financial Controls
 - Business Continuity Management*

*[*Reported to the Audit & Risk Assurance Committee on 13 October 2021]*

In total, across the nine internal audits, a total of 17 recommendations were received - of which 5 were categorised moderate risk and 12 were low risk. No high-risk recommendations were received from BDO during the year to 31 July 2021.

A summary of the reports is shown in Appendix A.

For 2020/21, the regular annual audits for our funding bodies, the Credits, Student Support funds and Educational Maintenance audits were considered by the Audit & Risk Assurance Committee on 7 October 2020 and 24 November 2021.

All internal audit reports were positive and reported no serious concerns, although a number of areas where further improvements could be made were identified. Substantial progress had also been made in implementing outstanding audit recommendations from previous years.

- 4.6. At its meeting on 13 October 2021, the Audit & Risk Assurance Committee received and approved the Internal Audit Annual Report given by Ms C Robertson (BDO) for the 12-month period 1 August 2020 to 31 July 2021, covering the audits undertaken during the year, together with the follow-up action due to be taken in respect of the previous year's work.
- 4.7. On the basis of the work undertaken during the period, the Internal Auditor's Annual Statement of Assurance to the College Board, reported that:

'Based on our verification reviews and sample testing, the risk management, control and governance arrangements were operating with sufficient effectiveness to provide reasonable, but not absolute assurance that the related risk

management, control, governance and value for money objectives were achieved for the period under review.'

Further to this, the Audit & Risk Assurance Committee has approved the internal auditor's annual report, and their achievement in completing the work.

Internal Control Questionnaire and Statement of Internal Control

- 4.8. At its meeting on 13 October 2021, the Committee noted the Internal Control Assurance Statement from the Principal & Chief Executive (Ms A Cumberford), and that in making the Statement, the Principal had received Statements of Internal Control from members of the senior executive team. Whilst recording a number of important issues, the statement raised no major inadequacies related to the risk management and internal control environment in the College. The Committee supported the Internal Control Assurance Statement provided by the Principal & Chief Executive to the Scottish Government.

Performance monitoring

- 4.9. The Audit & Risk Assurance Committee noted that the monthly Financial Performance report and forecast were discussed at each meeting of the Board of Management and the Policy & Resources Committee.

Three Lines of Assurance

- 4.10. During the year, the Audit and Risk Assurance Committee reviewed its Three Lines of Assurance Framework. The Committee remains reassured that the framework will assist in obtaining assurance that controls in the College are operating satisfactorily and risks being managed, and that it will support the development of internal audit and deep dive programmes.

- 4.11. Based on the above, the Audit & Risk Assurance Committee is satisfied with comprehensiveness and reliability of assurances obtained, the work of the Internal Auditors, and the adequacy of the Internal Control environment. It is also assured that the College is taking appropriate actions to obtain value for money in its activities.***

5. Assurances on Risk Management

- 5.1. The College has implemented a structure of risk registers with the most significant risks identified in a Top-Level Risk Register (TLRR). The TLRR is reviewed by a Risk Management and Assurance Group chaired by the Chief Operating Officer which meets four times per year, at which a member of the Audit & Risk Assurance Committee is in attendance. The TLRR is subsequently scrutinised and debated by the Audit & Risk Assurance Committee at each of its meetings and is also reported to the Board of Management in summary form. Further to this, the Committee receive a summary analysis of operational risk registers, business continuity management plans and business impact assessments owned by the Senior Management Team and the Covid Risk Register at each of its meetings.
- 5.2. The Committee undertook a series of "deep dives" during the year to allow it to examine key risks in greater detail and allow members to understand and debate current and planned mitigations. Deep dives included: EU Withdrawal, Fraud and

Anti-corruption, Safeguarding and the impacts of Covid-19 restrictions on the College and specifically workforce and employee relations.

- 5.3. The Committee received updates on Cyber-security and were pleased to note that seven out of the ten recommendations from last year's internal audit on cyber security had been completed and progress made on the remaining three. In addition, it was noted that a Cyber Security Risk Control Matrix had been completed, significant investment made to strengthen the IT infrastructure, and learning taken from cyber security incidents elsewhere in the tertiary education sector and the wider public sector in Scotland.
- 5.4. Members of the Committee also noted that developing risks and key emerging issues for the College and the sector are brought to the attention of the Board of Management by the Principal and the Interim Chair of the Board.
- 5.5. During the year 2020/21, the College identified financial sustainability, cyber security breaches; poor student retention, attainment & progress, impact of EU withdrawal, and the impact of Covid-19 as its top risks (see Top-Level Risk Register).
- 5.6. ***Based on the above, the Audit & Risk Assurance Committee is satisfied with the adequacy of the processes in place to identify and manage the key risks of the College during the period 1 August 2020 to 31 July 2021.***

6. Assurances on Governance

- 6.1. The Board undertakes an annual evaluation of its operation and of each committee.
- 6.2. In 2018/19 the Board commissioned an external evaluation of its activities. It approved the external evaluation report in March 2020 for submission to the Scottish Funding Council. The evaluation procedure was conducted in accordance with the Code of Good Governance for Scotland's Colleges. Based on the outcomes of the external evaluation report and other external guidance, the Board approved an Improvement Plan relating to future induction, training and evaluation, and has monitored progress during the year.
- 6.3. The terms of reference and the operation of the Audit & Risk Assurance Committee are consistent with the functions and operation of audit committees set out in the Scottish Public Finance Manual and the Scottish Government Audit and Assurance Committee Handbook.
- 6.4. The Audit & Risk Assurance Committee reviewed a report on the College's compliance with the Code of Good Governance for Scotland's Colleges annually (on 7 October 2020 and 13 October 2021).
- 6.5. ***The Audit & Risk Assurance Committee is assured that the College complies with the Principles of the Code of Good Governance for Scotland's Colleges.***

7. Fraud and Irregularity

- 7.1 The Audit & Risk Assurance Committee has not been made aware of any serious weaknesses in the internal control environment, significant fraud, or major accounting or other control breakdowns.
- 7.2 The Chief Operating Officer also provided assurance that to his knowledge there were no other instances of known fraud. The financial regulations (including fraud response) were applicable during the year, as were internal procedural control checks, and regular risk reviews. The external auditors (Audit Scotland) reviewed this area during their audit.

8. Assurances on the Annual Financial Statements

- 8.1. The Audit & Risk Assurance Committee reviewed the financial statements for the 12-months ended 31 July 2021, based on the knowledge and professional background of its members, and received reports from the External Auditors.
- 8.2. In particular the Committee considered:
 - key accounting policies and disclosures;
 - assurances about the financial systems which provide the figures for the accounts as indicated in the section on Internal Control above;
 - key judgements made in preparing the Accounts;
 - reported adjustments and issues arising from the external audit.
- 8.3. The Audit & Risk Assurance Committee noted that the Board of Management had agreed a breakeven budget at adjusted operating surplus level for the academic year 2021/22 and a noted a 5 year forecast, which included the need for accelerated cost savings to allow the College to breakeven over the period. The Committee also noted that the Scottish Funding Council have indicated that they will ensure that no College runs out of cash during these challenging times. The Committee is therefore satisfied that the Annual Financial Statements have been prepared on a going concern basis.

External Audit

- 8.4. The Accounts Commission and the Auditor General appointed Audit Scotland as the External Auditor for the period from 2016/17 to 2020/21 and have extended it to 2021/22 in the light of the Covid-19 pandemic. The scope of the work to be undertaken in respect of this period is governed by the terms of the engagement letter and the responsibilities and duties within the Financial Memorandum between the SFC and the College Board. The External Auditor has a responsibility to review and report on the financial statements and elements of the remuneration report in accordance with relevant legal and regulatory requirements. The External Auditor also reviews whether the College's commentary on its activities, and its Accountability Report are consistent with the financial statements and in accordance with the requirements of the SFC. It also considers whether the College has established adequate and appropriate arrangements to secure financial sustainability, financial management, governance and transparency, and value for money. The audited financial statements of the College for the period ending 31 July 2021 are submitted

directly by the External Auditor to the Auditor General prior to being laid before the Scottish parliament.

- 8.5. At its meeting on 24 November 2021, the Audit & Risk Assurance Committee received and reviewed the draft Audited Financial Statements for the period from 1 August 2020 to 31 July 2021, the Auditors Annual Audit Report to the Board of Management, and the Auditors opinion.
- 8.6. The External Auditor has expressed an unqualified opinion on the financial statements of the College, stating:

In my opinion the accompanying financial statements:

- *give a true and fair view in accordance with the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council of the state of the college's affairs as at 31 July 2021 and of its deficit for the year then ended;*
- *have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and*
- *have been prepared in accordance with the requirements of the Further and Higher Education (Scotland) Act 1992 and directions made thereunder by the Scottish Funding Council, the Charities and Trustee Investment (Scotland) Act 2005, and regulation 14 of The Charities Accounts (Scotland) Regulations 2006 (as amended).*

- 8.7. ***On the basis of the information received, the Audit & Risk Assurance Committee is satisfied that the Annual Report and Financial Statements have been properly prepared and are satisfied with the work and performance of the External Auditor for the period under review.***

Letter of Representation

- 8.8. A Letter of Representation is to be provided by the College to the External Auditors in connection with the audit of financial statements for the year ended 31 July 2021.
- 8.9. Members of the Audit & Risk Assurance Committee reviewed the proposed letter at their meeting on 24 November 2021 and are content that it should be signed.

9. Conclusions

- 9.1. The Audit & Risk Assurance Committee is satisfied with the adequacy and effectiveness of the College's risk management, internal financial control, and management systems, together with the adequacy and effectiveness of the arrangements for securing economy, efficiency, and effectiveness. The Committee has based its decision on its discussions and reports provided to it including, particularly, the assessments and assurances provided by the Internal Auditor and External Auditor.
- 9.2. The Committee also considers that the Board of Management responsibilities, as described in the Board of Management Statement, have been discharged satisfactorily for the period under review and that the College has complied with the Code of Good Governance for Scotland's Colleges.
- 9.3. The Audit & Risk Assurance Committee are satisfied that the Annual Report and Financial Statements for the year ended 31 July 2021 can be approved by the

Board and signed by the Principal & Chief Executive and Chair of the Board of the College.

- 9.4. The Audit & Risk Assurance Committee is satisfied that the representation letter can be approved by the Board and signed by the Principal & Chief Executive and Chair of the Board of the College.
- 9.5. The Committee would wish to record its thanks to the Internal and External Auditors and the College for the positive way audit activities have been conducted during the year.

Nigel Paul, Audit & Risk Assurance Committee Chair
Edinburgh College Board of Management
14 December 2021

Appendix A

	Overall Internal Audit Report Recommendations / Conclusions			
Internal Audit Reports 2020/21	<i>Moderate Risk</i>	<i>Low Risk</i>	<i>Design</i>	<i>Operational Effectiveness</i>
Coronavirus Job Retention Scheme	0	1	Substantial	Substantial
Payroll	0	1	Substantial	Substantial
Project Management	4	1	Moderate	Moderate
Student Support	0	0	Substantial	Substantial
Curriculum Planning	0	2	Substantial	Substantial
International Contracts	0	1	Substantial	Substantial
Communications	0	4	Substantial	Substantial
Covid-19 Financial Controls	0	1	Substantial	Substantial
Business Continuity Management	1	1	Moderate	Moderate

Title	Data Breach Incident and Cyber Attack Update – November 2021
Appendices	None
Disclosable under FOISA	Yes
Primary Contact	Nick Croft, Director of Communication, Policy & Research
Date of Production	17.11.21
Action Required	Information

1. RECOMMENDATIONS

The Audit & Risk Assurance Committee are asked to note the update provided.

2. PURPOSE OF REPORT

This report provides a summary of *reportable* data breach incidents within Edinburgh College for the reporting period from 01 August 2021 to 30 October 2021.

3. INCIDENTS

There were no reportable data breach incidents in this reporting period (reportable data breach incidents being defined as personal data breaches of sufficient seriousness to require notification of the Information Commissioner’s Office).

4. IMPACT AND IMPLICATIONS

To monitor any trends that may occur and assess (where possible) areas of potential risk. Further to this, the report for remedial actions to be implemented to ensure the college meets legal compliance.

Monitoring and carrying out investigations ensures that the college is operating in compliance with data protection legislation.

5. LINKS TO STRATEGIC PLAN AND KPIS

The activities and key priorities described in this report are linked to the strategic aim to be ‘An Effective and Efficient College’.

**AUDIT & RISK ASSURANCE COMMITTEE
24 NOVEMBER 2021
PAPER P**



Title	Audit & Risk Assurance Committee Agenda Planner 2021/22
Appendices	None
Disclosable under FOISA	Yes
Primary Contact	Marcus Walker, Clerk to the Board and Governance Advisor
Date of Production	17.11.21
Action Required	Information

1. RECOMMENDATIONS

The Audit & Risk Assurance Committee are asked to note upcoming items of business and consider any additional items for discussion at upcoming meetings.

2. PURPOSE OF REPORT

Effective agenda planning will allow the Committee to monitor all aspects of business within its remit in a timely manner.

3. DETAIL

Below are proposed agenda items (and lead speaker) for the next three meetings of the Audit & Risk Assurance Committee, excluding Minutes of the Previous Meeting, Matters Arising, Any Other Competent Business and For Information papers (e.g. Data Breach Report):

3.1 23 February 2021

- INTERNAL AUDIT
 - Summary of Audit Recommendations (A Williamson)
 - Internal Audit Report: Covid-19 Quality & Student Assessment (BDO)
 - Internal Audit Report: Development & Delivery of Digital Learning (BDO)
 - Internal Audit Report: IT Services (BDO)
- RISK ASSURANCE
 - Risk Management Report (N Croft)
 - Cyber Security Control Matrix Update (A Williamson)
 - Deep Dive: Environmental Sustainability (N Croft)
 - Deep Dive: Course Completion and Student Destinations (J Pearson / J Buglass)
- AUDIT SCOTLAND STATUTORY FEES 2021/22 (A Williamson)

3.2 25 May 2022

- INTERNAL AUDIT

- Summary of Audit Recommendations (A Williamson)
 - Internal Audit Report: Timetabling & Space Management (BDO)
 - Internal Audit Report: Workforce Planning (BDO)
 - Draft Internal Audit Plan 2022/23 (BDO)
 - RISK ASSURANCE
 - Risk Management Report (N Croft)
 - Deep Dive: Commercial Income (M Jeffrey)
 - AUDIT SCOTLAND: 2021/22 ANNUAL AUDIT PLAN (Audit Scotland)
 - REVIEW OF COMMITTEE OPERATION 2021/22 (Chair)
- 3.3 October 2022 (Date to be confirmed)**
- TERMS OF REFERENCE (Chair)
 - AUDIT SCOTLAND: SCOTLAND'S COLLEGE 2022 (Audit Scotland)
 - INTERNAL AUDIT
 - Summary of Audit Recommendations (A Williamson)
 - Internal Audit Report: Follow-up Report 2021/22 (BDO)
 - Internal Audit Report: (BDO)
 - Internal Audit Annual Report 2021/22 (BDO)
 - RISK ASSURANCE
 - Risk Assurance Report (N Croft)
 - Three Lines of Defence Annual Report (N Croft)
 - Annual Report on Data Breach Incident and Cyber Attacks (N Croft)
 - EXTERNAL AUDIT
 - Compliance with the Code of Good Governance (N Croft)
 - Internal Control Assurance Statements (A Cumberford)
 - Draft Annual Report and Financial Statement (L Towns)
 - ANNUAL COMPLAINTS REPORT (K Heathcote)
 - HORIZON SCANNING REPORT (N Croft)

4. IMPACT AND IMPLICATIONS

It is important that the Board and its committees follow an appropriate plan of work in order to ensure they effectively cover all areas of their remit throughout the year and make the most efficient use of their time.

5. LINKS TO STRATEGIC PLAN AND KPIs

The activities and key priorities described in this report are linked to the full range of strategic aims and key performance indicators.