Agenda

21 November 2024
AUDIT COMMITTEE

Steeple Suite, Falkirk Campus 5.00pm

AGENDA

		Publish on Web?	Type	Lead
1	Annual Report and Financial Statements 2023/24 (Joint item with Finance, Resource & Infrastructure Committee) (Paper 1 is withheld from publication on the Forth Valley College website under Section 27 Information Intended for Future Publication of the Freedom of Information (Scotland) Act 2002.)	No	Approval	Senga McKerr
2	Draft External Auditors Annual Report to the Board of Management (Joint item with Finance, Resource & Infrastructure Committee) (Paper 2 is withheld from publication on the Forth Valley College website under Section 27 Information Intended for Future Publication of the Freedom of Information (Scotland) Act 2002.)	No	Approval	Mazars
3	Apologies, Declaration of Interests and Changes to Members' Register of Interest	N/a	Discussion	Rhona Geisler
4	Draft Minutes and Matters Arising of meeting of 5 September 2024 (Elements of paper 4 are withheld from publication on the Forth Valley College website under Section 33 Commercial Interests and the Economy and Section 36 Confidentiality of the Freedom of Information (Scotland) Act 2002.)	Yes	Approval	Rhona Geisler
5	Review of Action Tracker	Yes	Discussion	Alison Stewart
6	Response to Forvis Mazars letter to those charged with Governance (Paper 6 is withheld from publication on the Forth Valley College website under Section 36 Confidentiality of the Freedom of Information (Scotland) Act 2002.)	No	Approval	Alison Stewart
7	Presentation of Internal Audit Reports 7.1 Credits 7.2 Student Support Funds 7.3 Education Maintenance Allowance	Yes	Discussion	Wbg services

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8	Independent Report on ESF Clawback	No	Discussion	Kenny MacInnes
	(Paper 8 is withheld from publication on the Forth Valley College website under Section 36 Confidentiality and Section 38 Personal Information of the Freedom of Information (Scotland) Act 2002.)			
9	Progress Report on Audit Recommendations	Yes	Discussion	Stephen Jarvie
10	Risk Management	Yes	Discussion	Alison Stewart
11	Compliance Report (Complaints, Data Protection and Freedom of Information)	Yes	Discussion	Stephen Jarvie
12	Review of Fuel Change Lessons Learned Action Plan	No	Discussion	Alison Stewart
	(Paper 12 is withheld from publication on the Forth Valley College website under Section 36 Confidentiality of the Freedom of Information (Scotland) Act 2002.)			
13	Review of Risk	N/a	Discussion	All
14	Any Other Competent Business	No		
	14.1 Audit Scotland S22 Report		Discussion	Alison Stewart
	(Paper 14.1 is withheld from publication on the Forth Valley College website under Section 36 Confidentiality of the Freedom of Information (Scotland) Act 2002.)			
15	Forward Programme of Committee Business	No	Information	Alison Stewart

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4. Draft Minute of Meeting of 5 September 2024
For Approval

21 November 2024
AUDIT COMMITTEE

Falkirk Campus, Steeple Suite, 4.30pm

Present: Lorna Dougall (Chaired)
Alistair McKean
Liam McCabe

In Attendance: Alison Stewart, Vice Principal Finance and Corporate Affairs (VPFACA)
Colin McMurray, Vice Principal Business and Innovation (VPBI)
Stephen Pringle, Wbg Services
Stephen Jarvie, Corporate Governance and Planning Officer (CGPO)
Graeme Robertson, Head of Information Technology (HIT) for item A/24/005 only

A/24/001 Apologies, Declaration of Interests and Changes to Members' Register of Interest

Rhona Geisler (Chair)
Trudi Craggs

A/24/002 Draft Minutes and Matters Arising of meeting of 16 May 2024

Members considered the minute of the meeting of 16 May 2024

a) Members approved the minute of the meeting of 16 May 2024

A/24/003 Review of Action Tracker

Members reviewed the content of the action tracker.

Members discussed the need for the External Auditors to be at the meeting in person and agreed that they should be in attendance at the November meeting.

a) Members noted the content of the action tracker

A/24/004 Review of Committee Remit

The CGPO commented that the Principal had noticed the remit contains reference to the Finance Committee and that this needed to be updated to state the Finance, Resource & Infrastructure Committee.

a) Members approved the Committee remit subject to the changes outlined above

A/24/005 Policy Updates/Approvals

5.1 Anti Bribery and Anti-Corruption

The VPFACA presented the policy, noting the changes incorporated since last approval.

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Members commented that they felt the updated policy was strong on outlining staff responsibilities and queried how this would be disseminated to staff.

The VPFACA confirmed that the policy would be publicised on the College SharePoint, via the e-focus newsletter and that, while applying to all staff, specific staff would also be notified as well owing to their roles.

a) Members approved the policy

5.2 IT Security

The HIT presented an updated IT Security policy. He outlined the main changes to the Policy to maintain its relevancy.

He noted one change being the requirement for staff not to utilise non-IT provided power sources for College devices as there is a risk of fire. Members welcomed the addition and noted that the fire risk should be more clearly stated in the policy as the reason for the change.

a) Members approved the policy

A/24/006 **Audit Needs Assessment**

Stephen Pringle (SP) presented the audit needs assessment that had been developed in conjunction with College Management.

He outlined each of the proposed audits and noted that high level scopes for each as well as the intended timetable for review work and reporting to the Committee was contained in the document.

Members queried the increased number of audit days assigned to this academic year.

SP explained that this was a result of the College asking to move the Fraud Awareness review from 2023/24 into 2024/25.

The VPFACA commented that, owing to the approval from the Committee of the updated Fraud Policy earlier in the year, it was considered prudent to delay the audit until the new policy was embedded.

a) Members approved the Audit Needs Assessment for 2024/25

A/24/007 **Governance Statement**

[redacted]

[redacted]

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[redacted]

A/24/008 Audit Committee Self-Assessment

The Chair presented the Committee self-assessment document for members review and approval.

She noted that this was an important check and that, while she was content with the content, it was important that all members agreed.

The VPFACA informed members that the document had been reviewed and that the Committee Chair had been involved in this process.

Members noted that there were a couple of areas where the College was not compliant with the Code of Good Governance. The VPFACA explained that this related to the independence of the Board Secretary function and that this was mitigated by having a Deputy Board Secretary, the CPGO, in post and also via the annual review and approval of this arrangement by the Board of Management.

a) Members approved the self-assessment document

A/24/009 National Fraud Initiative Checklist

The VPFACA presented an update on the National Fraud Initiative (NFI) and how this is run within the College.

She noted that the College had been participating in the NFI for a number of years now and that a review of payroll and creditors was conducted every two years.

Members noted that participation in the NFI involved the transfer of a lot of staff data and queried if the College was comfortable with how this is managed.

The VPFACA confirmed that the College was satisfied.

a) Members noted the content of the report

A/24/0010 Internal Audit Annual Report

SP presented the 2023/24 annual report on the internal audit function. He confirmed that the overall rating was a positive one and that, overall, the College had fewer recommendations from audits than the sector average. He noted the one report on

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Strategic Planning that had received a low rating and that actions were being taken to address this.

a) Members noted the content of the annual report

A/24/011 Presentation of Internal Audit Reports

SP presented two reports to the Committee.

HR Payroll System

He highlighted that this was a positive report with an overall rating of strong and no recommendations made. He also highlighted that 13 areas of best practice had been identified during the audit.

Follow Up Review

He presented the annual follow up review report, noting that 10 recommendations had been reviewed and that 3 low level recommendations were partially complete.

The CGPO outlined the reasons for the partial completion, noting that this was a timing issue linked to external bodies.

SP commented that the number of recommendation remaining to be completed was low for a College of the size of FVC.

a) Members noted the content of the reports

A/24/012 Progress Report on Audit Recommendations

The CGPO presented the standing report on progress against audit recommendations. He confirmed that the three recommendations discussed under the previous agenda point remained live and highlighted one recommendation where the College was requesting to extend the completion date by one month to reflect the need to engage the Board of Management in the strategic planning process.

a) Members noted the content of the report

A/24/013 Risk Management

The VPFACA presented the new risk management report. She confirmed that, as discussed at the Committee meeting in May, the cover paper contained a summary table of strategic risk and commentary on any changes to risk. She also confirmed that fuller detail on each risk was hosted on the Admincontrol system for members who wanted to check on further detail.

Members commented on the 'treatment' assigned to each risk, noting that as presented the options for treatment appeared quite passive and did not reflect the work ongoing to mitigate risks.

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It was agreed that the College would review the treatment options to more accurately reflect the ongoing risk mitigation.

Members commented that it may be a good idea for the Board or Committee to have a session to agree on the appropriate treatment categories for risk.

The VPFACA informed members that, since the publication of the papers, risk 5 regarding national bargaining had changed as EIS-FELA had accepted the four year pay deal.

a) Members noted the content of the report

A/24/014 **Review of Fuel Change Lessons Learned Action Plan**

[redacted]

A/24/015 **Review of Risk**

Risks were noted in the cover papers.

A/24/016 **Any Other Competent Business**

[redacted]

The Chair noted that this was the last meeting for Alistair McKean who had reached the end of his tenure on the Board and she thanked for his positive contributions to the Committee.

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A/24/017 **Forward Agenda**

The forward agenda was attached for information.

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Meeting	Date	Minute Ref	Action	Assigned to	Deadline to report?	Status	Output Required	Comment
Audit	21/11/23	A/23/029	Risk Management - revise the risk register	Alison Stewart	16/05/2024	Completed	New Risk Register	Initial revision presented at May 24 meeting. Further review will be undertaken as part of A/24/013
Audit	05/09/24	A/24/003	External auditors to be in attendance at November meeting	Alison Stewart	21/11/2024	In Progress	Mazars to be on campus	Discussed with Micheal Speight. Intention is he will attend in person.
Audit	05/09/24	A/24/005	Remit to be updated to change Finance Committee references to FRAIC	Stephen Jarvie	n/a	Completed	Updated remits in admincontrol	Remits now available in the Board Induction folder
Audit	05/09/24	A/24/013	College to review the 'treatment' options used for Risk Management to allow for reflection of mitigation. Consider a session with members on risk treatment	Alison Stewart	February Board	In Progress	Risk session to be arranged for the Board of Management.	Presentation on Risk to be schduled for February 25 Board meeting.

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Forth Valley College

Credits Audit 2023/24
September 2024

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The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Forth Valley College individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.
We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Every sound system of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

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1 Executive Summary

Introduction

A review of the College's student data returns has been carried out in accordance with the "Credit Guidance for Colleges AY 2023-24" issued by the Scottish Funding Council (SFC) on 12 June 2023 and the "FES Return and Audit Guidance 2023-24" issued 27 August 2024.

The audit certificate, along with the College certificate, was submitted to the Scottish Funding Council on 4 October 2024. This report was submitted to the SFC on 4 October 2024.

Scope of Review

The audit procedures have been designed to ensure the College has adhered to the "Credit Guidance for Colleges AY 2023/24". As planned, the audit took 5 days to complete comprising fieldwork carried out by the Internal Auditor and a review by both the Director and the Partner. All staff involved in the audit had relevant experience.

Our audit sample was selected using analytical techniques and covered a minimum of 5% of the total Credits count with a minimum of 10 courses being tested. Additional sample checks were also carried out on Credits relating to Open/Distance Learning, Infill, Credits spanning academic years, non-accredited placements, Fee Waiver, and non-fundable courses/students.

The audit process of reviewing the returns being submitted was carried out using the following processes:

- A review of the systems operated by the College for the return;
- Appropriate walk through and compliance checks for the relevant areas;
- Analytical review techniques to ensure testing was undertaken in the most appropriate areas;
- Reviewing the risk areas, issues raised in 2022/23 and the specific issues for 2023/24 highlighted in the audit guidance;
- Sample checking the data included in the return; and
- Specifically tailored Credits audit programmes.

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1 Executive Summary

Summary of Recommendations

Current Year recommendations

Grading of Recommendations	High	Medium	Low	Total
Credits	-	-	2	2

As can be seen from the above table there were no high grade recommendations made.

Prior Year recommendations

Grading of recommendations	High	Medium	Low	Total
Total	-	-	-	-

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1 Executive Summary

Conclusion

Overall conclusion

The audit certificate in respect of the 2023/24 return included within Appendix A, is unqualified and is in the format set out in the SFC audit guidance. The audit certificate was submitted to SFC on 4 October 2024.

Overall Conclusion:
The College has reasonable procedures and controls over the collection of data for the credits return and assurance can be taken that the credits count for the College is not materially mis-stated. The systems used by the College are satisfactory. The recommendations arising as a result of our review are included within Appendix C. We have raised 2 recommendations for improvement for 2023/24. The College's credit target for the academic year 2023/24, agreed between the SFC and the College, was 79,107. The total credits claimed for the year was 77,530.

	Target	Claimed	Variance
Total Credits	79,107	77,530	1,577

As can be seen from the above table, the College has not met its credits target for 2023/24.

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2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2023.

Credits Audit 2023/24

Benchmarking	High	Medium	Low	Total
Average number of recommendations in similar audits	-	-	-	-
Number of recommendations at Forth Valley College	-	-	2	2

From the table above it can be seen that the College has a higher number of recommendations compared to those colleges it has been benchmarked against.

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3 Risk Areas & Audit Tests

Non-Fundable Activity

We reviewed, in full, with the College to confirm that all activity which has been classified as fundable has been correctly classified. We reviewed non-fundable activity to ensure that this is complete. ***From our review, we found that all courses were accurately treated as either fundable or non-fundable by the College.***

Spanning Programmes

We reviewed in full all courses which spanned the academic year to ensure the College had deferred until next year all credits for courses spanning 2022/23 to 2023/24. ***Our testing concluded that the College did not have any spanning programmes and therefore credits were claimed appropriately.***

Non-Fundable and Fundable Students

We reviewed in full all students classified as non-fundable by the College to confirm accuracy and completeness. Testing was performed to ensure that credits values have only been allocated to fundable students. ***Our testing indicated that the College had underclaimed for 15 students resulting in a total underclaim of 22.1 credits. Please refer to Appendix B: Summary of Errors and Appendix C: Current Year Recommendations for further information.***

Full-Time and Other than Full-Time Classification

A sample of 13 courses, covering 5.16% of total credits, were randomly selected from the four modes of attendance (11 from full-time and 2 classified as other than full-time). Testing was undertaken to ensure these were correctly classified. ***We can conclude that all courses tested were correctly classified.***

Higher Education and Further Education Classification

The sample selected including a total of 4 HE courses and 9 FE courses. ***Our audit work indicated that courses had been correctly classified.***

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3 Risk Areas & Audit Tests

Infill Students

The College have a separate class code beginning with an 'I' to illustrate an infill course. The word 'infill' also appears in the title of the course.

We tested a sample of 10 students treated as infilling into courses to ensure that they had been correctly classified, and that Credits had been calculated correctly. This represented 7.1% of total students infilling into courses. ***No issues found from our testing.***

We also reviewed in full the students the College were classifying as infill students to confirm that credits were only being claimed for the subjects the students had undertaken. ***No issues were found from our testing.***

Attendance Criteria

For our sample of 13 courses tested (5.16% of total credits claimed), we tested to ensure that the College had correctly calculated and recorded the required date. ***We can confirm that the College has calculated course required dates in line with the guidance.***

We sampled a total of 20 students from the courses sampled to ensure that the College had obtained a valid enrolment form. ***We can confirm that for each student in our sample an appropriate enrolment record was available.***

We traced a total of 20 students to attendance registers to ensure that they had attended beyond the required date, where credits had been claimed for the student. ***We can confirm that for each student in our sample was appropriately traced to the attendance register.***

We also performed testing on a sample of 14 withdrawals (6.4% of total withdrawals) to ensure that these had been processed in accordance with SFC guidance. This included a total of 9 students who withdrew prior to the required date and 5 students who

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3 Risk Areas & Audit Tests

withdrew after the required date. ***No issues were found where we were able to confirm that credits were claimed appropriately for withdrawn students.***

Credits Count

For our sample of 13 courses, we recalculated the individual credits for each of these courses to confirm the correct value had been allocated by the College. We reviewed the attendance of the students on these courses to ensure that credits were only attributed to those students who had attended beyond the required date and who were fundable students. ***No issues found where we were able to confirm that credits for the courses sampled were being claimed appropriately.***

Maximum Credits Claim

All students with more than one enrolment were identified and investigated to ensure credits were not overclaimed. ***No issues found where we were able to confirm that the College are not exceeding the maximum credits permittable to be claimed. It should be noted that further leniency has been offered by the funding council surrounding this area.***

Fee Waiver

A random sample of 15 fee waived students were selected. We checked to ensure that their eligibility for a fee waiver had been assessed appropriately by the College. This was done by tracing to an enrolment form and where appropriate a fee waiver form and relevant eligibility documentation. We also assessed whether the students had been allocated to the most appropriate fee waiver category. ***We found that there were no issues with fee waiver students.***

Distance Learning

A random sample of 10 students from distance learning courses were selected and traced to an enrolment form to ensure the students had a Scottish post code and that the College were correctly claiming credits. This represented 33.3% of all distance learning students. We also traced to evidence of achievement/progression. ***We can confirm that there were no issues noted from our testing.***

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3 Risk Areas & Audit Tests

Non-accredited Placements

A random sample of 10 students with non-accredited placements as part of their study programme were selected and traced to the students' enrolment form and evidence of attendance. We also checked the calculation of the credits for the non-accredited placements to ensure the College were claiming these in line with the SFC requirements. This represented 2.55% of all students with non-accredited placements. ***We can confirm that there were no issues noted from our testing.***

Collaborative Provision

We confirmed with the College that no Collaborative Provision was undertaken in 2023/24.

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4 Audit Arrangements

The table below details the actual dates for our fieldwork and the reporting on the audit area under review.

Audit stage	Date
Fieldwork start	2 September 2024
Closing meeting	18 September 2024
Draft report issued	2 October 2024
Receipt of management responses	2 October 2024
Final report issued	2 October 2024
Submission to the SFC	4 October 2024
Audit Committee	21 November 2024
Number of audit days	5

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5 Key Personnel

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Kyle McGuiness	Internal Auditor	kmg@wbg.co.uk

Forth Valley College			
Key Contacts	David Allison	Vice Principal Information Systems and Communications	david.allison@forthvalley.ac.uk
	Lesley Burn	Data Manager	lesley.burn@forthvalley.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

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Appendices

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A. Audit Certificate

Auditors' Report to the members of the Board of Management of Forth Valley College

We have audited the FES return which has been prepared by Forth Valley College under the SFC's Credits Guidance for colleges issued 12 June 2023 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 1 October 2024.

We conducted our audit in accordance with the 2023-24 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatement.

In our opinion:

- 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
- Subject to the exceptions noted in this report, we can provide reasonable assurance that the FES return is free from material misstatement.

Signature:	[redacted]
Date	04/10/2024
Name of Audit Firm	Wbg Services LLP
Contact Name	[redacted]
Contact telephone number	[redacted]
Date FES returned	04/10/2024

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B. Summary of Errors

The table below highlights the value of credit errors that the auditor found during the course of the audit and notes that these errors were subsequently corrected in the SFC FES return.

Summary of Error	Number of Raw Credits	Adjusted/Unadjusted in FES Return
Credits underclaimed for 14 fundable students.	7.1	Adjusted
Credits underclaimed for a student originally meant to get funded by an HEI however changed and as such credits should have been claimed.	15	Adjusted
Total	**(22.1)**	

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C. Current Year Recommendations

Course Classification and Non Fundable Courses			
Ref.	Finding and Risk	Grade	Recommendation
1.	The College's FES submission process requires that all courses be appropriately categorised and that credits have been claimed appropriately for fundable courses. During our review, it was found that 1 course with no credits attached had a student that was initially due to be funded by HEI, however a late change meant they were eligible to be funded, and credits should have been claimed. The College has since claimed 15 credits for the student in a revised FES. Further testing also identified 1 course which was incorrectly classified on the FES as full time despite being noted as mode of attendance 07 and the average credit claim per student was 14. This has since updated in a revised FES. It should be noted that the classification identified does not have a funding impact. There is a risk that the College are not claiming credits for fundable courses and a further risk should courses be incorrectly classified its funding allocation may be adversely impacted.	**Low**	We recommend the College ensures courses are correctly classified on the FES and ensures that credits are claimed for fundable students in line with the SFC guidance.

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C. Current Year Recommendations

Management response	Responsibility and implementation date
Prior to any future FES returns an additional check on HEI funded students will be undertaken to ensure that HEI funding is still the relevant recorded funding route.	*Responsible Officer:* Data Manager *Implementation Date:* 31/7/25

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C. Current Year Recommendations

Fundable Students			
Ref.	Finding and Risk	Grade	Recommendation
2.	The College's FES submission process requires that all students' records are accurate and complete before submission to ensure proper allocation of SFC credits. Late changes or corrections should be documented, justified, and verified before being included in revised submissions. During our review, it was found that 14 students that qualified for funding on the original FES provided had 0 credits claimed. When queried with the College, it was identified that credits should have been claimed for the students identified. The College has since claimed 7.1 credits for the student in a revised FES. There is a risk that the College are underclaiming their credits.	**Low**	We recommend that care is taken when inputting data into the FES so that credits are appropriately claimed, and the College receives its full entitlement.
Management response			Responsibility and implementation date
Originally these courses had been established as FWDF funded courses, run through our Apprenticeship, Skills, and Commercial Department, however with FWDF funding being discontinued, these short courses had been run as Credit funded courses, however the source of funding had not been amended, and therefore 7.1 Credits which could be claimed had been missed. An additional check will be added to future FES returns to ensure that courses are not coded as FWDF.		*Responsible Officer:* Data Manager *Implementation Date:* 31/7/25

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D. Grading Structure

For each recommendation, we assign a grading either as High, Medium, or Low priority depending on the degree of risk assessed as outlined below:

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.

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College Certificate

Scottish Funding Council
Apex 2
97 Haymarket Terrace Edinburgh
EH12 5HD

I confirm that the FES return contains details of all Credits claimed in respect of fundable programmes relating to college activity in AY 2023-24.

I also confirm that I am satisfied that the information supplied in the FES return is free from material misstatement.

I confirm that the figures include, where appropriate, any adjustments identified from our auditors' review.

The total number of Credits claimed is as follows:

	Threshold	Claimed
Total Credits	79,107	77,530

College name: Forth Valley College

College Principal's signature: [redacted]

Date: 1/10/24

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Audit Certificate

Auditors' Report to the members of the Board of Management of Forth Valley College

We have audited the FES return which has been prepared by Forth Valley College under the SFC's Credits Guidance for colleges issued 12 June 2023 and which has been confirmed as being free from material misstatement by the College's Principal in his Certificate dated 4 October 2024.

We conducted our audit in accordance with the 2023-24 audit guidance for colleges. The audit included an examination of the procedures and controls relevant to the collection and recording of student data. We evaluated the adequacy of these controls in ensuring the accuracy of data. It also included examination of evidence relevant to the figures recorded in the student data returns. We obtained sufficient evidence to give us reasonable assurance that the returns are free from material misstatement.

In our opinion:

- 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
- Subject to the exceptions noted in this report, we can provide reasonable assurance that the FES return is free from material misstatement.

Signature:	[redacted]
Date	04/10/2024
Name of Audit Firm	Wbg Services LLP
Contact Name	[redacted]
Contact telephone number	[redacted]
Date FES returned	04/10/2024

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College - 5760259 - Forth Valley College Report - FES1 FES2 & FES3 - SUMMARY TOTALS REPORT

** Total FES1 Records Received COUNT **	1415
** FES1 Soft Error Records COUNT **	17
** FES1 New Records COUNT **	1415
** Total FES2 Records Received COUNT **	19160
** FES2 Soft Error Records COUNT **	526
** FES2 Soft Error Records (FES1/FES2) COUNT **	3988
** FES2 Missing Continuing Student COUNT **	453
** FES2 Autocorrected Records COUNT **	113
** FES 2 Excessive Claims Errors COUNT **	260
** FES3 Soft Error Records COUNT **	1
** FES3 Soft Error Records (FES2/FES3) COUNT **	1607
** Total FES3 Records Received COUNT **	66657

College - 5760259 - Forth Valley College Report - Error Summary Count

FES 1 - Soft Errors	A maximum of 15 Credits can be claimed for a HE enrolment	2	
	A maximum of 18 Credits can be claimed for a FE enrolment	13	
	If Qualification Aim of Study is EE 34 39 or PB then Group Award should not be entered	2	
FES 2 - Soft Errors	Warning: Ethnicity details required	3324	* - error id: er04009
	Student outcome is out of range (code list J)	2	
	Postcode matches large user file not an individual's home postcode	384	* - error id: er04044
	Postcode should be the individual's postcode	2450	* - error id: er04045
	Postcode is not a valid Scottish postcode	132	* - error id: er04063
	Sexual Orientation is out of range (code list Q)	2	
	Religion is out of range (code list R)	3	
	Do you have a Disability must be Y or N	5	
	Warning: Sexual Orientation should be supplied (code list Q)	2	
	Warning: Religion should be supplied (code list R)	2	
	Types of Care Setting is required when Care-experienced = 1	7	
FES 2 - Cross Check Errors	Scottish Candidate Number is invalid	3	
	School code number is out of range (code list K)	2896	* - error id: er05033
	Programme leads to recognised qualification is this programme assessed	34	* - error id: er05037
	Warning: If qualification aim not PB (code list A) then the student outcome cannot be not assessed	34	* - error id: er05038
	Student credits are above 15 for a full-time HE course	10	
	Student credits are above 18 for a full-time FE course	124	* - error id: er05047
	If student date of birth indicates Winter Leaver then category of student should be coded 21	12	
	A student under 20 years of age on course start date must have a valid School code number	3861	* - error id: er05051
FES 3 - Soft & Cross Check Errors	FES3 with no matching FES2	1	
	Programme element Credits on FES3 does not match SQA credit value	1	
	Warning: FES3 Credits too high for a single unit	44	* - error id: er06012
	Student has completed programme element results should also be completed	2	
	Warning: If awarding body is SQA then SQA product codes at the unit level should be returned	456	* - error id: er06017
	Warning: Student outcome successful so at least 70% of the unit credits must be coded as successful	13	
	Warning: Student has completed the course/year so unit Credits should be at least 80% of student Credi	1	
	Warning: Unit Credits should not be greater than Student Credits	615	* - error id: er06028
	Warning: No units achieved but student had completed year	159	* - error id: er06029
	FES1 includes a Work exp. element but no FES3s are Work exp. related for non-withdrawn/transfd student	208	* - error id: er06031
	Where the Qualification Aim of a student in FES 2 is PB the element result must not be 07 08 15 or 17	77	* - error id: er06034
	Warning: FES1 includes a Work exp. element but no FES3s are Work exp. related for withdrawn/transfd st	126	* - error id: er06035
FES 2 - Missing Continuing Studen	Warning: Student coded continuing last year should have a record for the same qualification this year	453	* - error id: er13001
FES 2 - Excessive Claims	Warning: Excessive credits claimed for full-time FE student	242	* - error id: er14001
	Warning: Excessive credits claimed for full-time HE student	10	
	Warning: Excessive student support claimed	8	

* - Details in separate error report file.

College - 5760259 - Forth Valley College Report - Number of Students by Level and Type of Course and Mode of Attendance

All Enrolments All students enrolled in the academic session including SFC funded courses and full cost recovery courses.

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Level/Type of course	Total	Mode Att. Full-Time	Mode Att. Part-Time
Total	19160	2931	16229
HE (advanced)	2696	1013	1683
FE (non-advanced)	16464	1918	14546

Fundable Enrolments All students enrolled on courses funded by SFC.

Level/Type of course	Total	Mode Att. Full-Time	Mode Att. Part-Time
Total	15723	2719	13004
HE (advanced)	1601	892	709
FE (non-advanced)	14122	1827	12295

Enr Withdrn Bef. Fund. Dt All students who withdraw from their course before reaching the funding qualifying date (therefore no Credits are claimed).

Level/Type of course	Total	Mode Att. Full-Time	Mode Att. Part-Time
Total	174	57	117
HE (advanced)	38	18	20
FE (non-advanced)	136	39	97

Fundable Headcounts Total headcount of students on fundable courses.

Level/Type of course	Total	Mode Att. Full-Time	Mode Att. Part-Time
Total	12959	2719	10240
HE (advanced)	1317	892	425
FE (non-advanced)	11642	1827	9815

College 5760259 - Forth Valley College **Report** - Number of Students by Level and Type of Course and Mode of Attendance (cont.)

Credits

Total Credits	Credits
Total Credits (excl. ELS)	77530
Total Credits on Price Group 5	4554
Total Credits on Open/Distance Learning (12 through 16) (excl. ELS)	4894

Price Group	Credits	Credits % of Total
1	8617	11.11
2	32676	42.15
3	31676	40.86
4	8	0.01
5	4554	5.87

STEM Activity	Credits	Credits % of Total	Credits % of STEM
All STEM Activity	31880	41.12	
Information Technology	1767	2.28	5.54

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Sciences and Mathematics	6559	8.46	20.57
Construction	8155	10.52	25.58
Engineering	15399	19.86	48.3

College - 5760259 - Forth Valley College Report - Activity Targets

	Credit Target	Current Year Delivery	% Against Target
Funded Activity	79107	77530	98.01
Associate Students (count)		93	

	All Students			Full Time		
Age Group	Credits	% of Total	Students	Credits	% of Total	Students
Under 16	7534	9.72	3898	1083	2.38	74
16-17	19706	25.42	2362	13702	30.16	821
18-19	18238	23.52	1452	14038	30.9	904
20-24	13012	16.78	1488	7300	16.07	489
25 & over	19040	24.56	5247	9303	20.48	598

SCQF Level	Credits	% of Total	Students
Non-recognised quals	12392	15.98	9163
1	0	0	0
2	452	0.58	23
3	912	1.18	115
4	7057	9.1	664
5	14377	18.54	1968
6	23377	30.15	2468
7	9974	12.86	1788
8	8056	10.39	777
9	799	1.03	160
10	0	0	19
11	135	0.17	18
12	0	0	0
N/A	0	0	0

School College Partnerships	Credits	% of Total	Students
S3	257	2.19	57
S4	2971	25.3	812
S5 winter leavers	1206	10.27	68
S5 non-winter leavers	2032	17.3	347
S6	2000	17.03	501
Other	3279	27.92	3025

Senior Phase - DYW Studying Vocational Qualifications	DYW Credits	% of Total	Students
Activity	3232	4.17	476

School Activity outwith Senior Phase	Credits	% of Total	Students
Activity	3310	4.27	2853

Students from the most deprived 10% postcode areas (SI	Credits	% of Total	Students
HE Part-Time	278	0.36	70
HE Full-Time	1359	1.75	101
FE Part-Time	2451	3.16	1053
FE Full-Time	4100	5.29	241

College - 5760259 - Forth Valley College Report - Council Area

					No. of Students					Credits			
Council Area	Population of area	Population from 10% I	No. of Students from 1	Credits from 10% Mos	Under 16	16-17	18-19	20-24	25 & over	Under 16	16-17	18-19	25 & over
Aberdeen City	227430	3418	0	0	0	1	3	3	22	0	1	3	60
Aberdeenshire	262690	1918	0	0	1	3	5	9	38	1	45	110	57
Angus	116120	1368	0	0	0	1	3	6	14	0	3	27	54

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Argyll and Bute	86220	3086	0	0	0	1	2	5	8	0	1	30	8
City of Edinburgh	526470	22969	15	91	1	15	16	48	188	7	99	138	746
Clackmannanshire	51540	5111	424	2347	789	433	249	179	577	1673	4471	3175	2624
Dumfries and Gallowa	148790	7764	4	17	0	0	5	8	41	0	0	18	67
Dundee City	147720	34629	5	28	0	2	6	7	21	0	9	59	38
East Ayrshire	122020	17101	1	10	0	0	3	2	21	0	0	23	26
East Dunbartonshire	108900	2724	3	14	1	22	7	9	62	1	38	92	131
East Lothian	109580	1227	4	33	0	10	10	11	39	0	65	92	133
East Renfrewshire	96580	1332	0	0	0	2	1	4	19	0	31	27	26
Falkirk	160700	8243	449	3428	2297	1119	666	617	1799	4120	10005	8902	8070
Fife	374730	27830	9	45	6	34	35	65	273	6	395	432	718
Glasgow City	635130	185683	69	303	1	5	13	28	231	6	50	111	547
Highland	238060	8438	1	0	1	2	3	11	38	1	7	8	66
Inverclyde	76700	22692	5	27	0	0	0	2	19	0	0	0	19
Midlothian	94680	2105	5	12	0	0	2	17	48	0	0	9	178
Moray	96410	653	1	15	0	0	4	3	17	0	0	69	36
Na h-Eileanan Siar	26640	0	0	0	0	0	0	1	5	0	0	0	3
North Ayrshire	134220	21282	7	2	0	3	6	9	39	0	55	81	44
North Lanarkshire	341400	41228	18	74	2	75	39	71	262	2	285	430	622
Orkney Islands	22540	0	0	0	0	1	1	3	11	0	6	6	7
Perth and Kinross	153810	2619	1	1	3	24	14	20	52	5	53	121	163
Renfrewshire	179940	23905	8	40	0	2	5	11	94	0	2	72	64
Scottish Borders	116020	2338	1	6	0	0	2	5	26	0	0	19	136
Shetland Islands	22940	0	0	0	0	0	2	1	1	0	0	2	3
South Ayrshire	112450	10033	2	10	0	0	4	3	18	0	0	33	17
South Lanarkshire	322630	29765	9	21	1	4	8	23	117	1	45	65	216
Stirling	93470	5166	209	1573	778	513	285	245	799	1670	3742	3605	3363
West Dunbartonshire	87790	14806	4	11	3	3	1	5	37	13	2	0	39
West Lothian	185580	9078	14	81	10	79	43	48	226	14	283	388	747
No matching Scottish			0	0	4	8	9	9	85	16	14	92	12

College - 5760259 - Forth Valley College Report - Regional Area

Region	Credits				
	Under 16	16-17	18-19	20-24	25 & over
Aberdeen and Aberdeenshire	1	46	113	103	116
Ayrshire	0	55	137	107	87
Borders	0	0	19	9	129
Central	7462	18218	15682	10142	14057
Dumfries & Galloway	0	0	18	27	67
Edinburgh and Lothians	7	164	239	496	1064
Fife	6	399	436	612	745
Glasgow	6	114	134	159	614
Highlands and Islands	6	63	202	260	259
Lanarkshire	4	335	537	581	908
Tayside	0	12	86	78	91
West	13	4	156	94	143
West Lothian	14	283	388	331	747
No matching Scottish Postcode	16	14	92	15	12

College - 5760259 - Forth Valley College Report - Student Support Funding

College Name: Forth Valley College College Contact:

College Number: 5760259 Phone Number:

1st August 2023 - 31st July 2024

Bursary Funds Expenditure	(AAC 1) Student under 18		(AAC 2) Parentally Supported (At home)		(AAC 3) Parentally Supported (Away from home)		(AAC 4) Self-supporting		(AAC 5) Care-experienced		(AAC 6) Universal Credit		(AAC 7) Non-maintenance		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
Maintenance Costs	1	1148	208	665679	2	826	124	539977	163	1083421	129	120142	1	268	628	2411461

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Dependents Allowance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Approved Residence Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Residence Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Study Expenses	0	0	90	8593	0	0	39	5107	57	3930	41	5497	134	12419	361	35546						
Travel Expenses	0	0	20	9961	0	0	86	57179	15	7716	89	53797	11	5549	221	134202						
Special Educational Needs	0	0	1	2911	0	0	0	0	0	0	0	0	0	0	1	2911						
Total Bursary	1	1148	208	687144	2	826	124	602263	163	1095067	129	179436	143	18236	770	2584120						

Discretionary Funds Expenditure	(AAC 1) Student under 18		(AAC 2) Parentally Supported (At home)		(AAC 3) Parentally Supported (Away from home)		(AAC 4) Self-supporting		(AAC 5) Care-experienced		(AAC 6) Universal Credit		(AAC 7) Non-maintenance		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
FE Discretionary	0	0	134	62976	0	0	104	179250	86	58325	84	33206	168	71670	576	405427

Childcare Fund Expenditure	Headcount	Expenditure (£)
Total FE Childcare Fund	47	117685
Total HE Childcare Fund *	31	91828

* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time		Full-time		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
FE childcare, lone parent	0	0	36	83977	36	83977
FE childcare, other	0	0	11	33708	11	33708
HE childcare, lone parent	0	0	22	64118	22	64118
HE childcare, other	0	0	9	27710	9	27710

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary.
On the basis of our examination and the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.
We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions.
We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. * Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL.

Principals Signat[redacted]

Auditors Name (in printed capitals) WBG SERVICES LLP

Auditors Signature [redacted]

Date of Signature 04/10/24

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Forth Valley College

Internal Audit 2023/24

Student Support Funds

September 2024

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Disclaimer

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Forth Valley College individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

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1. Executive Summary

Introduction

This report has been prepared following the conclusion of our audit of the Student Support Funds for the year ended 31 July 2024.

The audit certificate for the Scottish Funding Council (SFC) funds was submitted on 4 October 2024.

The audited signed return for the HE Discretionary fund was submitted to the Students Award Agency for Scotland (SAAS) on 4 October 2024.

Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
SSF Audit 2023/24	-	-	1	**1**

Prior Year Recommendations	High	Medium	Low	Total
There were no recommendations raised in 2022/23.				

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1. Executive Summary

Conclusion

Overall Conclusion:
We have examined the records of Forth Valley College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the College used these funds in accordance with the guidance issued by the Scottish Funding Council (SFC) and Student Award Agency for Scotland (SAAS). We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Summary of Income & Expenditure

The table below provides a summary of the income and expenditure for each of the funds and provides details of the fund position at the end of the year. Further detail on the expenditure incurred by fund can be found at Appendix A.

	SFC					SAAS
	Bursary	**Discretionary**	**Childcare**	**Total**		**HE Discretionary**
Income	2,763,094	405,427	209,511	**3,378,032**		82,839
Expenditure	(2,584,120)	(405,427)	(209,513)	**(3,199,060)**		(81,101)
Virements	**-**	**-**	**-**	**-**		**-**
Under/(Over) Spend	**178,974**	**-**	**(2)**	**178,972**		**1,738**

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2. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2023.

Benchmarking	High	Medium	Low	Total
Average no. recommendations in similar audits	-	-	-	-
Recommendations at Forth Valley College	-	-	1	1

Following our review, we conclude the College is performing in line with the colleges it has been benchmarked against.

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3. Audit Arrangements

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	2 September 2024
Closing meeting	23 September 2024
Draft report issued	2 October 2024
Receipt of management responses	2 October 2024
Final report issued	2 October 2024
Submission to Scottish Funding Council	4 October 2024
Audit Committee	21 November 2024
No of audit days	4

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3. Audit Arrangements

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner of Internal Audit	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Kyle McGuiness	Internal Auditor	kmg@wbg.co.uk

Forth Valley College			
Key contact	Allison Hewitt	Systems and Management Accountant	allison.hewitt@forthvalley.ac.uk

Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

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A. Summary of Returns

Scottish Funding Council Return

Bursary Student Numbers & Expenditure								
	Students u18		Parentally Supported (At Home)		Parentally Supported (Away from Home)		Self-Supporting	
	Students	£	Students	£	Students	£	Students	£
Maintenance Allowances:	1	1,148	208	665,679	2	826	124	539,977
Residence Costs	-	-	-	-	-	-	-	-
Dependents Allowance	-	-	-	-	-	-	-	-
Study Expenses Allowance	-	-	90	8593	-	-	39	5,107
Travel Expenses Allowance	-	-	20	9,961	-	-	86	57,179
Additional Support Needs Allowance	-	-	1	2,911	-	-	-	-
Total Numbers & Spend	1	1,148	208	687,144	2	826	249	602,263

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A. Summary of Returns

Scottish Funding Council Return

Bursary Student Numbers & Expenditure						
	Care Experienced		Universal Credit		Non-Maintenance	
	Students	£	Students	£	Students	£
Maintenance Allowances:	163	1,083,421	129	120,142	1	268
Residence Costs	-	-	-	-	-	-
Dependents Allowance	-	-	-	-	-	-
Study Expenses Allowance	57	3,930	41	5,497	134	12,419
Travel Expenses Allowance	15	7,716	89	53,797	11	5,549
Additional Support Needs Allowance	-	-	-	-	-	-
Total Numbers & Spend	163	1,095,067	129	179,436	143	18,236
Total Bursary Funds Spent in 2023/24						2,584,120

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A. Summary of Returns

Scottish Funding Council Return

FE Discretionary Fund								
	Students u18		Parentally Supported (At Home)		Parentally Supported (Away from Home)		Self-Supporting	
	Students	£	Students	£	Students	£	Students	£
Total Numbers & Spend	-	-	134	62,976	-	-	104	179,250

FE Discretionary Fund								
	Care Experienced		Universal Credit		Non-Maintenance		Totals	
	Students	£	Students	£	Students	£	Students	£
Total Numbers & Spend	86	58,325	84	33,206	168	71,670	576	405,427
Total FE Discretionary Fund Spent in 2023/24								

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A. Summary of Returns

Scottish Funding Council Return

Childcare Fund Expenditure		
	Childcare Fund	
	Students	**£**
At FE Level	47	117,685
At HE Level	31	91,828
Total	**78**	**209,513**

Auditors' Report

We have examined the books and records of Forth Valley College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Principal's Signature: -

Auditors' Name: - Wbg LLP

Auditors' Signature: - [redacted]

Date of Signature: - 4 October 2024

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A. Summary of Returns

Student Award Agency for Scotland (SAAS)

HE Discretionary Fund			
	HE Discretionary Fund £	**International Student Fund £**	**Total £**
Income			
Allocation received for academic year 2023-24 – 1st instalment October 2023	53,987	1,239	55,226
Allocation received for academic year 2023-24 – 2nd instalment April 2024	27,130	483	27,613
Total funds available for disbursement	**81,117**	**1,722**	**82,839**
Expenditure			
Funds disbursed	**(81,101)**		**(81,101)**
Remaining allocation from 2023/24; funds to be returned to SAAS by 31 October 2024	**16**	**1,722**	**1,738**
Total disbursement of funds	**81,117**	**1,722**	**82,839**

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A. Summary of Returns

Student Award Agency for Scotland (SAAS)

Auditors' Report

We have examined the books and records of Forth Valley College and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Appointed Auditor: Wbg Services LLP Date: 4 October 2024

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B. Current Year Recommendations

Childcare Evidence			
Ref.	**Finding and Risk**	**Grade**	**Recommendation**
1.	Colleges should ensure their systems maintain accurate and up-to-date records of student applications, including all supporting evidence for those receiving childcare funding. During our review, we identified that for one student receiving childcare support, no evidence of the child was initially found in the system. However, after further investigation, the child's birth certificate was located. Without accurate and complete records, there is a risk that funds could be misallocated, potentially leading to financial loss for the College, as well as non-compliance with funding requirements.	**Low**	We recommend that periodic spot checks be conducted on students applying for childcare funding to ensure that eligibility is verified and that all supporting documentation is properly recorded and maintained.
Management response			**Responsibility and implementation date**
Checks are currently carried out by the Senior Student Funding Officer, and we accept that on this one occasion the missing birth certificate was not identified. No system is fool proof against human error, however to provide further comfort, we will introduce a number of spot checks by the Systems & Management Accountant.			*Responsible Officer:* Senga McKerr Director of Finance *Implementation Date:* Immediately

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C. Grading Structure

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

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

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AUDITED FUND ACCOUNTS RETURN 2023-24

DISCRETIONARY FUND AND/OR CHILDCARE FUND (if appropriate)

Income and Expenditure

Name of institution: Forth Valley College

		HE Discretionary Fund	Childcare Fund (HE only)	International Student Fund	TOTAL	ADVICE NOTES
		£	£	£	£	
	INCOME					
a	Allocation received for academic year 2023-24 - 1st instalment October 2023	53,987.00		1,239.00	55,226.00	1st Instalment paid by SAAS - October 2023.
b	Allocation received for academic year 2023-24 - 2nd instalment April 2024	27,130.00		483.00	27,613.00	2nd Instalment paid by SAAS - April 2024
c	Bank interest received in the academic year 2023-24				-	
d	Virement/transfer from other funds (HE only) *(Enter positive and negative amounts to show transfer between relevant funds.)*				-	
e	**Total funds available for disbursement** ***(a+b+c)***	81,117.00	-	1,722.00	82,839.00	
	Validity Checks					
	EXPENDITURE					
f	Funds disbursed *(= grand total of **k** from Report on Funds Expenditure)*	81,100.51			81,100.51	
g	Remaining allocation from 2023/24; funds to be returned to SAAS by 31 October 2024	16.49		1,722.00	1,738.49	
h	**Total disbursement of funds** ***(f+g)***	81,117.00	-	1,722.00	82,839.00	Provide breakdown on Funds Expenditure tab

NAME: [redacted]

(Principal)

AUDITOR'S REPORT

We have examined the books and records of the above institution and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us we report that *(subject to the reservations set out in our letter dated which is attached) the information set out above is in agreement with the underlying records and in our opinion is in accordance with the relative statutory requirements. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate, and that an interest bearing account or accounts was in operation for the Funds which are separate from the institution's account.

** Delete if not applicable*

APPOINTED AUDITOR: Wbg Services LLP **SIGNED:**

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AUDITED FUND ACCOUNTS RETURN 2023-24

REPORT ON FUNDS EXPENDITURE

Name of institution: Forth Valley College

	HE Discretionary Fund Full Time	HE Discretionary Fund Part Time	Childcare Fund Full Time	International Student Fund	TOTAL
	£	£	£	£	£
a General living expenses	80,150.51				80,150.51
b Travel					-
c Childcare					-
d Bursary /scholarship					-
e Short-term loans not repaid in the academic year					-
f Disability diagnosis costs					-
g Equipment					-
h Audit					-
i Advertising and publicity					-
j Other administration costs	950.00				950.00
k **Total** *(= grand total of (f) from the Income & Expenditure accounts return)*	81,100.51	-	-	-	81,100.51

Validity Checks

NAME: [redacted]

(Principal)

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AUDITED FUND ACCOUNTS RETURN 2023-24

REPORT ON STUDENT NUMBERS

Name of institution: Forth Valley College

	HE Discretionary Fund		Childcare Fund (HE only)	International Student Fund	TOTAL
	Full Time	Part Time	Full Time	Full Time	
SUMMARY OF STUDENT NUMBERS					
a Total number of students applying for assistance *(= b+c)*	65				65
b Total number of students assisted	61				61
c Total number of students refused assistance *(= a-b)*	4				4
d International Students					-
e Nursing Students					-
DETAIL OF STUDENT NUMBERS					
f General living expenses	61				61
g Travel					-
h Childcare					-
i Bursary /scholarship					-
j Short-term loans not repaid in the academic year					-
k Disability diagnosis costs					-
l Equipment					-
Validity Checks					

NAME: [redacted]

(Principal)

Please note, a student may be assisted in more than one category therefore the total number of students assisted may not equal the sum of students shown in individual categories.

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College - 5760259 - Forth Valley College Report - Student Support Funding

College Name: Forth Valley College

College Number: 5760259

College Contact: [redacted]

Phone Number:

1st August 2023 - 31st July 2024

Bursary Funds Expenditure	(AAC 1) Student under 18		(AAC 2) Parentally Supported (At home)		(AAC 3) Parentally Supported (Away from home)		(AAC 4) Self-supporting		(AAC 5) Care-experienced		(AAC 6) Universal Credit		(AAC 7) Non-maintenance		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
Maintenance Costs	1	1148	208	665679	2	826	124	539977	163	1083421	129	120142	1	268	628	2411461
Dependents Allowance	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Approved Residence Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Personal Residence Costs	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Study Expenses	0	0	50	8593	0	0	39	5107	57	3930	41	5497	134	12419	361	35546
Travel Expenses	0	0	20	9961	0	0	86	57179	15	7716	89	53797	11	5549	221	134202
Special Educational Needs	0	0	1	2911	0	0	0	0	0	0	0	0	0	0	1	2911
Total Bursary	1	1148	208	687144	2	826	124	602263	163	1095067	129	179436	143	18236	770	2584120

Discretionary Funds Expenditure	(AAC 1) Student under 18		(AAC 2) Parentally Supported (At home)		(AAC 3) Parentally Supported (Away from home)		(AAC 4) Self-supporting		(AAC 5) Care-experienced		(AAC 6) Universal Credit		(AAC 7) Non-maintenance		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
FE Discretionary	0	0	134	62976	0	0	104	179250	86	58325	84	33206	168	71670	576	405427

Childcare Fund Expenditure

	Headcount	Expenditure (£)
Total FE Childcare Fund	47	117685
Total HE Childcare Fund *	31	91828

* UHI partner colleges to manually enter data on the CSV version of this report.

	Part-time		Full-time		Totals	
	Headcount	Expenditure (£)	Headcount	Expenditure (£)	Headcount	Expenditure (£)
FE childcare, lone parent	0	0	36	83977	36	83977
FE childcare, other	0	0	11	33708	11	33708
HE childcare, lone parent	0	0	22	64118	22	64118
HE childcare, other	0	0	9	27710	9	27710

We have examined the books and records of the above college and have obtained such explanations and carried out such tests as we consider necessary.
On the basis of our examination and the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.
We also report that in our opinion, the college used these funds in accordance with the Scottish Funding Council conditions.
We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate. * Delete if not applicable.

PLEASE RETURN AN ELECTRONIC AND SIGNED PAPER COPY OF THIS FORM TO THE SCOTTISH FUNDING COUNCIL.

Principals Signature [redacted]

Auditors Name (in printed capitals) WBG SERVICES LLP

Auditors [redacted]

Date of Signature 04/10/24

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Forth Valley College

Internal Audit 2023/24

Education Maintenance Allowance

September 2024

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Disclaimer

The matters raised in this report came to our attention during the course of our audit and are not necessarily a comprehensive statement of all weaknesses that exist or all improvements that might be made.

This report has been prepared solely for Forth Valley College individual use and should not be quoted in whole or in part without prior written consent. No responsibility to any third party is accepted as the report has not been prepared, and is not intended, for any third party.

We emphasise that the responsibility for a sound system of internal control rests with management and work performed by internal audit should not be relied upon to identify all system weaknesses that may exist. Neither should internal audit be relied upon to identify all circumstances of fraud or irregularity should there be any although our audit procedures are designed so that any material irregularity has a reasonable probability of discovery. Even sound systems of control may not be proof against collusive fraud. Internal audit procedures are designed to focus on areas that are considered to be of greatest risk and significance.

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1. Executive Summary

Introduction

This report has been prepared following the conclusion of our audit of the Educational Maintenance Allowance for the year ended 31 July 2024.

The audit certificate was submitted to the Scottish Funding Council (SFC) on 4 October 2024.

Summary of Recommendations

Current Year Recommendations	High	Medium	Low	Total
EMA Audit 2023/24	-	-	-	-

Prior Year Recommendations	High	Medium	Low	Total
There were no recommendations made on the EMA Audit 2022/23.				

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1. Executive Summary

Conclusion

Overall Conclusion:
We have examined the books and records of Forth Valley College, including evidence of checks of 5% of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary. On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records. We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance (EMA) programme. We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

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2. Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the year ending 31 July 2023.

Benchmarking	High	Medium	Low	Total
Average no. recommendations in similar audits	-	-	-	-
Recommendations at Forth Valley College	-	-	-	-

As can be seen from the above table, the College has a similar number of recommendations in comparison to the colleges it has been benchmarked against.

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3. Audit Arrangements

We detail below our staff who undertook the review together with the College staff we spoke to during our review.

Wbg			
Partner	Graham Gillespie	Partner of Internal Audit	gg@wbg.co.uk
Director	Stephen Pringle	Director of Internal Audit	sp@wbg.co.uk
Auditor	Kyle McGuiness	Internal Auditor	kmg@wbg.co.uk

Forth Valley College			
Key contact	Allison Hewitt	Systems and Management Accountant	allison.hewitt@forthvalley.ac.uk

Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation. We can confirm that all data requested was ready on our arrival and the availability and assistance provided by the involved staff was greatly appreciated.

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3. Audit Arrangements

The table below details the dates of our fieldwork and the reporting of the audit area under review.

Audit Stage	Date
Fieldwork start	2 September 2024
Closing meeting	23 September 2024
Draft report issued	2 October 2024
Receipt of management responses	2 October 2024
Final report issued	2 October 2024
Submission to Scottish Funding Council	4 October 2024
Audit Committee	21 November 2024
No of audit days	4

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A. Audit Certificate

Forth Valley College

Auditors' Report to the Scottish Funding Council (SFC) for the period from 1 August 2023 to 31 July 2024.

We have examined the books and records of the above college, including evidence of checks of 5% of applications and payments, with a sample size appropriate to the total number of applications, and have obtained such explanations and carried out such tests as we considered necessary.

On the basis of our examination and of the explanations given to us, we report that the information set out in these forms is in agreement with the underlying records.

We also report that, in our opinion, the College used these funds in accordance with the SFC's conditions and the principles of the Education Maintenance Allowance (EMA) programme.

We are satisfied that the systems and controls of the administration and disbursement of these funds are adequate.

Signature: - [redacted]

Name of Firm: - Wbg Services LLP

Date: - 4 October 2024

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B. Grading Structure

For each recommendation we make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

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

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College: Forth Valley
AY 2023-24

College	Full Time students		Part Time Students						Maintenance		Administration			Payments made to College		
	No of claims FT	Total maintenance FT	No of claims PT	Total maintenance PT	Total Maintenance	Admin Claim (Jan,Feb,July)	Headcount (Oct)	Notes	College Maintenance Adjustment	SubTotal Maintenance (=F+K)	College Admininstration Adjustment	Total EMA Admin (=G+S+T)	Total EMA Spend (=L+U)	Month	Adminstration	Maintenanc
August 2023	0	£0	0	£0	£300	£0	0		£0	£300	£0	£0	£300	August 2023	£0	£3
September 2023	0	£0	0	£0	£8,370	£0	0		£0	£8,370	£0	£0	£8,370	September 2023	£0	£8,3
October 2023	0	£0	0	£0	£24,480	£0	0		£0	£24,480	£0	£0	£24,480	October 2023	£0	£24,4
November 2023	0	£0	0	£0	£18,420	£0	0		£0	£18,420	£0	£0	£18,420	November 2023	£0	£18,4
December 2023	0	£0	0	£0	£20,040	£0	0		£0	£20,040	£0	£0	£20,040	December 2023	£0	£20,0
January 2024	0	£0	0	£0	£19,170	£0	0		£0	£19,170	£0	£0	£19,170	January 2024	£0	£19,1
February 2024	0	£0	0	£0	£21,060	£3,315	221		£0	£21,060	£0	£3,315	£43,845	February 2024	£3,315	£40,5
March 2024	0	£0	0	£0	£18,750	£0	£0		£0	£18,750	£0	£0	£0	March 2024	£0	
April 2024	0	£0	0	£0	£16,590	£0	0		£0	£16,590	£0	£8,000	£23,870	April 2024	£8,000	£15,8
May 2024	0	£0	0	£0	£26,010	£0	0		£0	£26,010	£0	£0	£26,010	May 2024	£0	£26,0
June 2024	0	£0	0	£0	£16,080	£300	20		£0	£16,080	£0	£300	£16,380	June 2024	£300	£16,0
July 2024	0	£0	0	£0	£720	£0	0		£0	£720	£0	£0	£720	July 2024	£0	£7
Totals	0	£0	0	£0	£189,990	£3,615	241		£0	£189,990	£0	£11,615	£201,605		£11,615	£189,9

Principal's declaration

I certify that the funds claimed by this college throughout the academic year, as detailed above, have been used in line with the requirements of the EMA programme.

I confirm that 5% of applications have been checked for compliance with the programme and are enclosed as evidence in support of this return.

Principal's name (please print) [redacted]

Principal's signature [redacted]

Date 16/9/24.

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9. Progress Report on Audit Recommendations
For Discussion

21 November 2024
AUDIT COMMITTEE

1. Purpose

To update members on progress with the implementation of recommendations contained within internal and external audit reports.

2. Recommendation

That members note the content of the report and associated appendix.

3. Background

The College monitors progress against internal and external audit recommendations and reports on progress to each meeting of the Audit Committee. This report provides assurance to the Committee that the College is appropriately managing all internal and external audit recommendations.

4. Summary of Changes

The two audit reports presented to the September meeting of the Audit Committee did not contain any additional recommendations. The attached annex contains an update on progress against recommendations.

The College is finally getting some engagement regarding recommendations 1 and 2 however new completion dates have not been added until the College is confident they will be deliverable by the external vendor. These recommendations are included in the table below as "Live Recommendation passed implementation date".

Recommendation 3 regarding medium term financial plans is still unachievable giving the overall financial position of the sector and information available to support such planning. Unlike recommendations 1 and 2 which were delayed owing to capacity issues at an external supplier, there is no indication of when the College would be in a position to achieve this recommendation. As such the College is proposing to remove the recommendation from the tracker given the current level of engagement with the Board of Management on Finances and the ongoing preparation of Financial Forecast Returns (FFRs) covering a 3 year period.

2 recommendation has reached a stage where the college considers them to be completed.

We are seeking to change the completion date for recommendations 4 and 5 to reflect the current timeline for the strategic planning process.

The table overleaf represents a summary of the current position of the recommendations as at 8 November 2024.

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	No Priority	Priority 1/ High	Priority 2/ Medium	Priority 3/ Low	Total
Live within date	0	0	0	0	0
Live recommendation passed implementation date	0	1	1	2	4
Completed since last report to Committee	0	0	0	2	2
Recommended for removal	0	0	0	1	1

5. Resource Implications (Financial, People, Estates and Communications)

This is a summary report so there are no specific resource implications

6. Equalities

This is a summary report so there are no equalities implications

7. Communities and Partners

None

8. Risk and Impact

Please complete the risk table below. Risk is scored against Likelihood x Impact, with each category scored from Very Low through to Very High. Risks should be robustly scored and, if the combined score (Likelihood x Impact) is higher than the Board Risk appetite for the risk category identified, additional justification must be provided on why this risk is necessary.

If the paper is an approval, please reflect on whether the approval will have any direct or indirect impact for any other areas of operational activity internally or externally within the College – No

	Likelihood	Impact
Very High (5)		
High (4)		
Medium (3)		
Low (2)	**X**	**X**
Very Low (1)		

Total Risk Score – 4

The College has a Strategic Risk appetite for categories of risk as defined by the Board of Management. Decisions being taken at LMT/SMT/Board level must have cognisance of this. Please indicate the single most relevant risk category in the table below.

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9. Progress Report on Audit Recommendations
For Discussion

21 November 2024
AUDIT COMMITTEE

BoM Risk Categories & Risk Appetite (Select one area only)					
Cautious <15		**Open 15> <20**		**Eager >20**	
Governance	X	Strategy		People	
Legal		Financial		Project/Programme	
Property		Reputational			
		Technology			

Audit recommendations continue to be actively managed by the College and are reported as a standing agenda item to the Audit Committee

Is the score above the Board Risk Appetite level? No

Risk Owner – Alison Stewart
Paper Author – Stephen Jarvie

Action Owner – Stephen Jarvie
SMT Owner – Alison Stewart

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ID	Audit Name	Date of Audit	SMT Owner	Action Owner	Recommendation	Management Response	Priority	Evaluation	Scheduled Completion Date	Revised Completion Date	Evidence	Completed
1	IT Network Arrangements/Cyber Security	Nov-21	David Alison	Graeme Robertson	A risk-based approach should be adopted to enabling critical logs to improve endpoint security. Examples of critical logs include: • Local user and group enumeration. • Logon attempts with local accounts. • Logon with explicit credentials. • Plug-and-play device connections (e.g., USBs). • Process creation. • File creation. • PowerShell providers loaded. • Script block logging.	The College is currently on-boarding with Jisc to introduce a Security Information Events Management (SIEM) system, starting with logging at server level. It's planned to extend logging to key workstations once all parties are comfortable with how they system functions. This recommendation reflects where we are with our implementation.	3	November 24 - Jisc have re-engaged with on-boarding to their new offering, and revised pre-boarding paperwork and tasks have been completed by the College. August 24 - Still engaging with Jisc, however no confirmed date for on-boarding. April 24 - No change November 23 - The College has continued to engage with preparations for entering a SIEM, and updated logs have been provided to Jisc, however there is no confirmed date for on boarding. August 23 - No change at this time May 23 - JISC have had to radically change it's SIEM offering, which put a stop to on boarding. They recommended on boarding early May with the new service but there is no indication at this time when the College will be able to do so. Other JISC recommended tools (pingcastle) have been used and action in response to recommendations made.	31/08/2022	TBC - Awaiting clarification from external provider - agreed with Audit Committee May 2018		
2	IT Network Arrangements/Cyber Security	Nov-21	David Alison	Graeme Robertson	Use manual testing methods (for example penetration testing or red team simulated cyberattack exercises) in addition to automated tools, such as network IDS / IPS of SIEM, to test and obtain assurance that vulnerabilities are identified and managed.	As per previous response, the College is currently on-boarding with Jisc to introduce a managed SIEM. Penetration testing will be re-introduced.	3	November 24 - As above August 24 - As above April 24 - No change November 23 - As above. August 23 - No change at this time May 23 - As above November 22 - As above August 22 - As above May 22 - As above	31/07/2022	TBC - Awaiting clarification from external provider - agreed with Audit Committee May 2018		
3	Budgetary Control	May-23	Alison Stewart	Senga McKerr	The College should develop realistic medium-term financial plans and forecasts to supplement the annual FFR and help to identify and mitigate emerging risks to its medium to long term financial sustainability.	The ability to develop sensible medium term plans depends on receiving 3-year funding allocations. SFC has acknowledged that Budget plus one further year is sufficient, and this is expected to be the FFR requirement in June. We will discuss with the Finance Committee members the level of forward planning they would like to see and we will look to develop these plans when we have additional clarity around key assumptions.	3	November 24 - Due to the ongoing budgetary issues it is not possible to prepare medium term financial plans. August 24 - No change April 24 - with the late announcement of the indicative funding levels this year, it has not yet been possible to develop these plans and discuss them with the Board Committee. The college will take information to the Finance, Resource and Infrastructure Committee later this year November 23 - discussion with FRAIC outstanding. August 23 - To be discussed at Finance, Resource and Infrastructure committee in Sept 23.	30/11/2023	November 2024 - As agreed by Audit Committee May 2024		Removal recommended
4	Strategic Planning	Feb-24	Kenny MacInne	Kenny MacInne	Progress against the Strategic Plan - We recommend the College uses SMART objectives to enable monitoring, and that the progress against these objectives is regularly reported to the Board of Management.	The College acknowledges that the current Strategic and Operational plans not having measurable objectives is a weakness. While there is significant reporting at Board and Committee levels on progress against key metrics, we acknowledge that this information is not easily attributable to the Strategic Plan objectives. The Principal and Senior Management Team are currently planning a new Strategic Plan and corresponding Operational objectives, involving significant internal and external shareholder consultation, and commit to developing plan objectives that are, wherever possible, quantitative. A Strategic Plan dashboard showing progress of Board approved metrics will be presented as a standing item at all Board meetings from academic year 24/25.	High	Nov 24 The new strategic plan has been to the BoM and signed off in terms of purpose, values, aims and objectives. The draft corporate document will be brought to the Board in December with a planned launch in January 2025. August 24 - New strategic plan is work in progress and will be taken to the Board at the end of September. Strategic Plan dashboard showing progress of Board approved metrics will be discussed with the new Chair to review required metrics.	Aug-24	Dec-24		
5	Strategic Planning	Feb-24	Kenny MacInne	Kenny MacInne	Strategic Planning process - We recommend that the College documents the strategic planning process including: key steps, stakeholder engagement and other key areas. Documentation gathered in the planning process should be retained.	The College will ensure the planning process, stakeholder consultation and Board of Management involvement is codified in a comprehensive procedure and that appropriate records are maintained.	Medium	Nov 24- Archive of strategic planning process will be completed by Dec 2024. August 24 - The relevant planning, consultation, BoM involvement in the strategic planning process is available for this strategic cycle, but has yet to be collated in a centralised record. New date estimated for Sept 24.	Apr-24	Dec-24		
6	Estates Management - Maintenance	Apr-24	David Alison	Martin Loy	Reactive Repairs - We recommend the Head of Estates, Facilities Management and Health and Safety draft a formal sign-off procedure for all reactive works completed. This should be included as one of the requirements for payment of reactive works charged to the College.	FVC will in partnership with our TFM provider formalise an approach to signing-off reactive works through the first three months of implementing the new TFM contract due to begin on 1st July 2024.	Low	November 24 - Complete August 24 - Following the completion of an extensive tender process the College has recently on-boarded FES as our TFM provider. We have engaged with FES to formalise an approach to signing-off reactive works, which we are currently piloting.	01-Oct-24		An agreed approach to signing off reactive works with FES in in place.	01/10/2024
7	Estates Management - Maintenance	Apr-24	David Alison	Martin Loy	Reporting - We recommend that Estates reporting to the LMT includes matters such as, but not limited to, the following: ➢ Compliance with statutory obligations; ➢ Update on the completion of PPM Activities; ➢ Reactive Repairs requests received, escalated, and resolved; ➢ TFM Contractor performance; and ➢ Contractor charges.	Will work with New TFM supplier through the first three months of contract mobilisation (which is the period provided for in the contract to establish KPI's and reporting) to establish monthly and annual reporting parameters; these will feed into recommended LMT reporting either through a dedicated dashboard or as an addition to existing reporting	Low	November 24 - Complete August 24 - The College is currently engaging with FES to establish KPI's and reporting, as part of contract mobilisation.	01-Oct-24		KPIs for the TFM Contract have been agreed with FES, with monthly monitoring in place. These will be brought to LMT once fully embedded.	01/10/2024

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10. Risk Management
For Discussion

21 November 2024
AUDIT COMMITTEE

1. Purpose

To present the current strategic risk register to members.

2. Recommendation

That members consider the strategic risk register and comment on the content.

3. Background

The strategic risk register is presented at each meeting of the Audit Committee and annually to the Board so that members may review and comment on those risks deemed to be strategically important to the College.

The table below is a summary of the risk register. Individual risk documents are stored in the Audit Committee area of Admincontrol, under Strategic Risks. Members wishing to gather more information on any particular risk will be review this material at any time. This report will focus on new risks or where changes have occurred.

4. Notable Changes to Strategic Risks

Risk No	Date identified	Risk Title	Initial Risk Score	Last Residual Score	Current Residual Score	Movement in period	Risk Appetite Category	Risk Appetite Score	Risk Treatment
1	Apr-21	Financial Sustainability	25	25	25	<->	Financial	20	Accept with mitigation
2	Apr-21	Estates Maintenance - affordability	25	25	25	<->	Property	15	Accept with mitigation
3	Apr-21	High quality learning experience	20	15	15	<->	Strategy	20	Accept with mitigation
4	May-24	OSCR	20	15	8	↓	Governance	15	Accept with mitigation
5	Apr-21	National Bargaining / Strike Action	20	12	8	↓	People	25	Accept with mitigation
6	Apr-21	Growing/influencing strategic partners	12	12	12	<->	Reputational	20	Accept with mitigation
7	May-23	Fuel Change	12	9	9	<->	Reputational	25	Accept with mitigation
8	May-23	Student Accommodation	12	8	8	<->	Financial	20	Accept with mitigation
9	Apr-21	People Strategy delivery	16	8	12	↑	People	25	Accept with mitigation
10	Apr-21	Major incident , eg pandemic	16	8	8	<->	Strategy	20	Accept with mitigation
11	May-22	Malpractice	12	8	8	<->	Reputational	20	Accept with mitigation
12	Aug-24	IT legacy equipment	16	8	8	<->	Technology	20	Accept with mitigation
13	Sep-23	Board Secretary arrangements	6	3	3	<->	Governance	15	Accept with mitigation

At the September 2024 meeting of the Audit Committee, the risk treatment assigned to each of the risks was reported in error. This has been corrected in the table above. This will likely change in the future once the Committee reviews the risk treatment options.

The Risk Appetite score column has also been updated to show using RAG when the current score for a risk is higher than the appetite.

Risk 3 – High quality learning experience – the causes and impacts of the risk have been updated and this is shown in the text

Risk 4 - OSCR – The score for this risk has been reduced as it has failed to mature thus far.

Risk 5 – National Bargaining/Strike Action – the score has been reduced to reflect the acceptance of the pay deals by Unions.

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5. Resource Implications (Financial, People, Estates and Communications)

The register itself does not require significant resource to manage however mitigating actions may require additional resource on a case by case basis.

6. Equalities

Assessment in Place? –No

The Risk Registers do not require equalities impact assessment. Individual risks may result in Equalities assessments being completed for new/revised College policies and procedures.

7. Communities and Partners

Not applicable

8. Risk and Impact

Please complete the risk table below. Risk is scored against Likelihood x Impact, with each category scored from Very Low through to Very High. Risks should be robustly scored and, if the combined score (Likelihood x Impact) is higher than the Board Risk appetite for the risk category identified, additional justification must be provided on why this risk is necessary.

	Likelihood	Impact
Very High (5)		
High (4)		
Medium (3)		
Low (2)	X	X
Very Low (1)		

Total Risk Score – 4

The College has a Strategic Risk appetite for categories of risk as defined by the Board of Management. Decisions being taken at LMT/SMT/Board level must have cognisance of this. Please indicate the single most relevant risk category in the table below.

BoM Risk Categories & Risk Appetite (Select one area only)					
Cautious <15		**Open 15> <20**		**Eager >20**	
Governance		Strategy	X	People	
Legal		Financial		Project/Programme	
Property		Reputational			
		Technology			

Risk continues to be comprehensively managed and reviewed, including comparing risk scores against the Board risk appetite levels, on an ongoing basis.

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10. Risk Management
For Discussion

21 November 2024
AUDIT COMMITTEE

Is the score above the Board Risk Appetite level? No

Risk Owner – Kenny MacInnes
Paper Author – Alison Stewart

Action Owner – Kenny MacInnes
SMT Owner – Kenny MacInnes

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11. Compliance Report
For Discussion

21 November 2024
AUDIT COMMITTEE

1. Purpose

To provide an overview of Complaints, Data Protection and Freedom of Information activity for academic year 2023/24.

2. Recommendation

That members review and note the content of this report.

3. Background

The College has, among a wide range of legal responsibilities, specific responsibilities in relation to –

- Complaints
- Data Protection; and
- Freedom of Information

In order to provide assurance to the Board that the College is discharging these duties correctly, this report is prepared annually to the Audit Committee for member's consideration

4. Key Considerations

4.1 Complaints

The information presented in this section of the report and anonymised in Appendix 1, covers the complaints received and responded to by the Executive Office and the Principal.

There are also lower level complaints which are dealt with routinely by operational staff and, in line with the College's complaints handling process as set out by the Scottish Public Sector Ombudsman (SPSO) in their Model Complaints Handling process which the College adopted to deal with complaints as close to the complainant as possible, complaints received by the executive office which can be addressed at a departmental level are referred onward as appropriate.

For fuller information on the College complaints handling process, please see - https://www.forthvalley.ac.uk/about-us/governance/complaints/

In brief, the complaints handling process is outlined on the next page.

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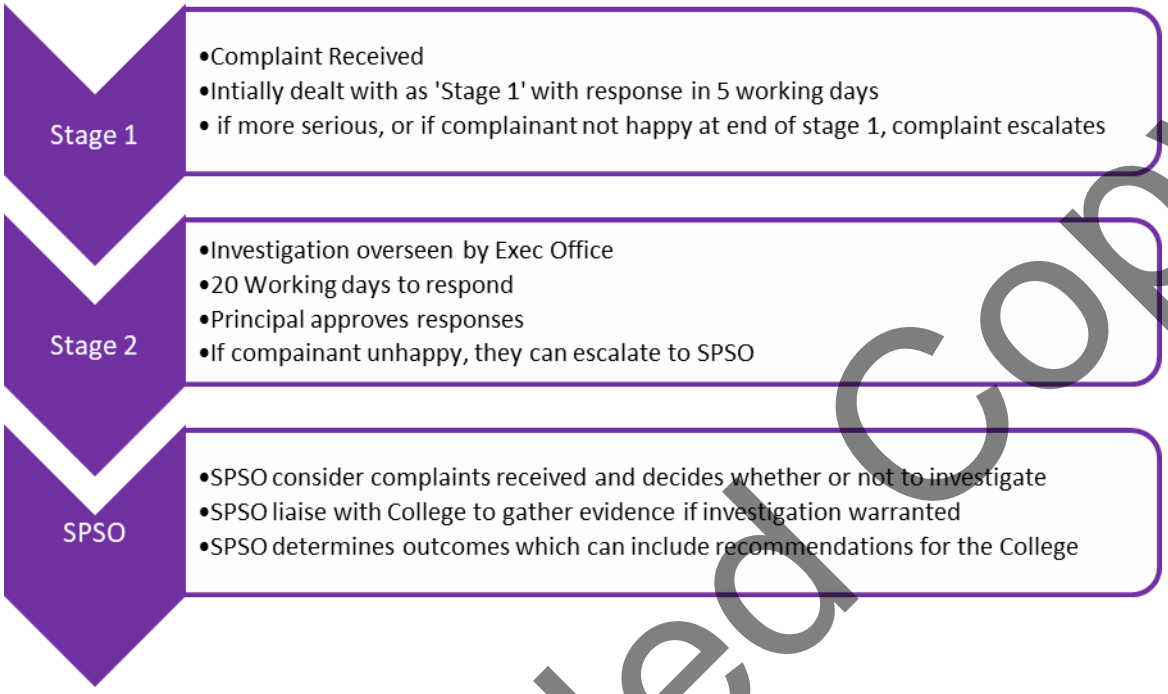
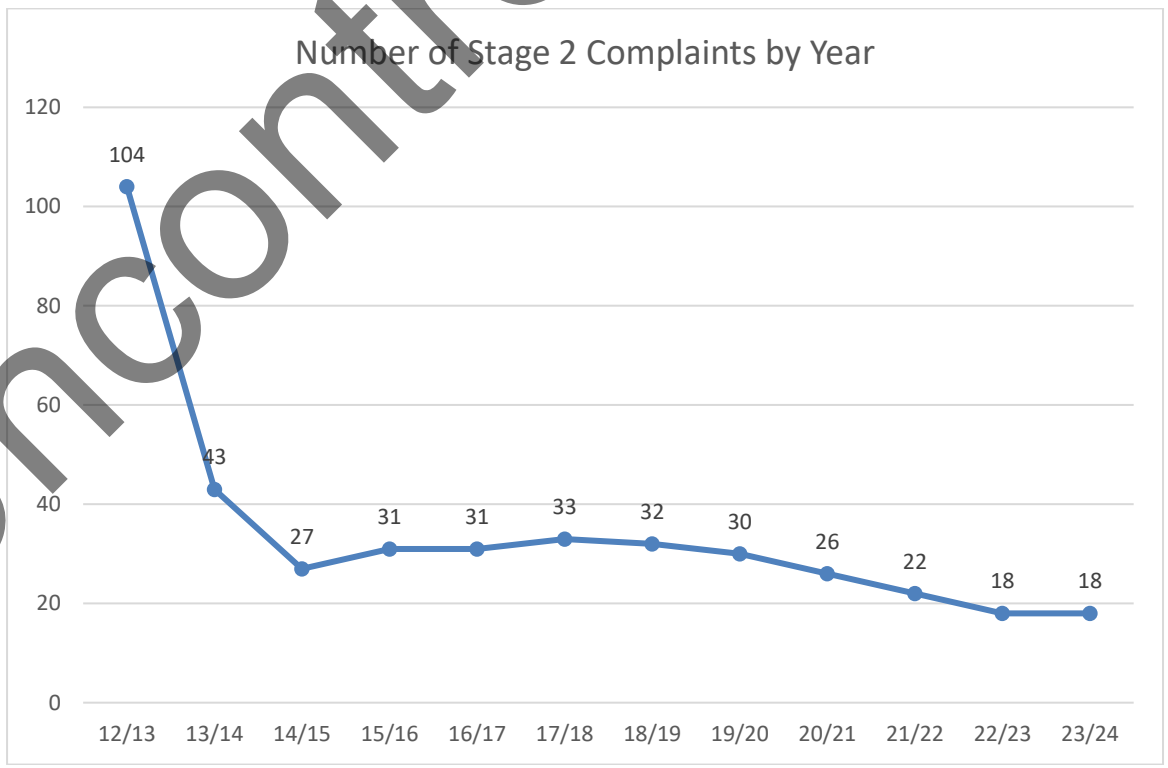


4.1.1 Complaints received in academic year 2023/24

The number of complaints at Executive Office level has remained largely stable compared to previous years.



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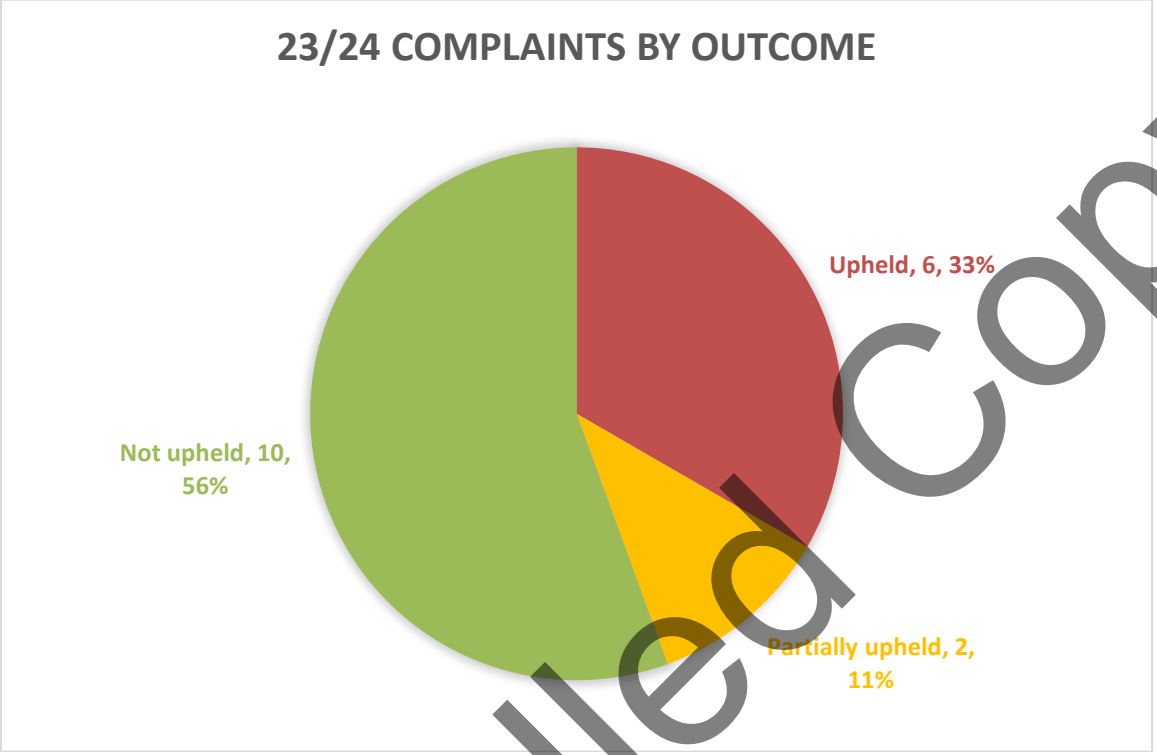

What the data outlined in the preceding charts do not show however, is the increasing range of complexity of complaints.

There has been a marked increase of complaints against members of staff (11 of 18 complaints or 61%) and of these 11 complaints, 3 were found to have some merit and all 3 relating to comments made by staff in class; and 1 was partially upheld regarding staff lateness to class.

The remaining 7 complaints against staff appear to be mainly retaliatory in nature e.g. students lodging complaints against staff who had made disciplinary decisions or students blaming staff for non-achievement.

As members may appreciate, these investigations take up a lot of resource, particularly at management/senior management level who lead the investigations.

While there have been complaints regarding learning and teaching delivery in the past, these were isolated incidents. The new trend outlined by the 7 complaints not upheld referred to above does not have an obvious source.

It is important to note that the College is cognisant of its need to support staff in these circumstances and always seeks to reach an outcome as quickly as possible in these matters.

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At a sector level, comparing the total number of complaints received against data published by other College's demonstrates the College is receiving a fairly typical number of complaints.

4.2 Data Protection

4.2.1 Data Breaches

The College has a process in place for the recording, and if necessary, investigation of potential data breaches.

The team consists of the Vice Principal Infrastructure and Communications, the Corporate Governance and Planning Officer; and the College Data Protection Officer (DPO). For info the DPO is an externally provided service.

Upon notification of a breach or potential breach, this group and any other relevant staff will assess the breach and whether or not it is notifiable to the Information Commissioners Office (ICO) and the subjects of a breach.

There were 9 reported data incidents in 2023/24 up from 8 in 2022/23. As with previous years, the largest proportion of these related to email addressing errors. Appendix 2 provides further detail on each incident.

Comparator data with other College in the sector is not available.

4.2.2 Subject Access Requests

There was one subject access request from an individual during the year and one request under the right to be forgotten aspect of the legislation.

Both these requests were actioned within the required timescales.

4.3 Freedom of Information (Scotland) Act 2002 (FOI) Requests

There has been an increase in FOI's requested compared to the previous years and the number of requests has not been this high since 2017/18.

The chart on the next page shows number of requests from this year compared to previous years.

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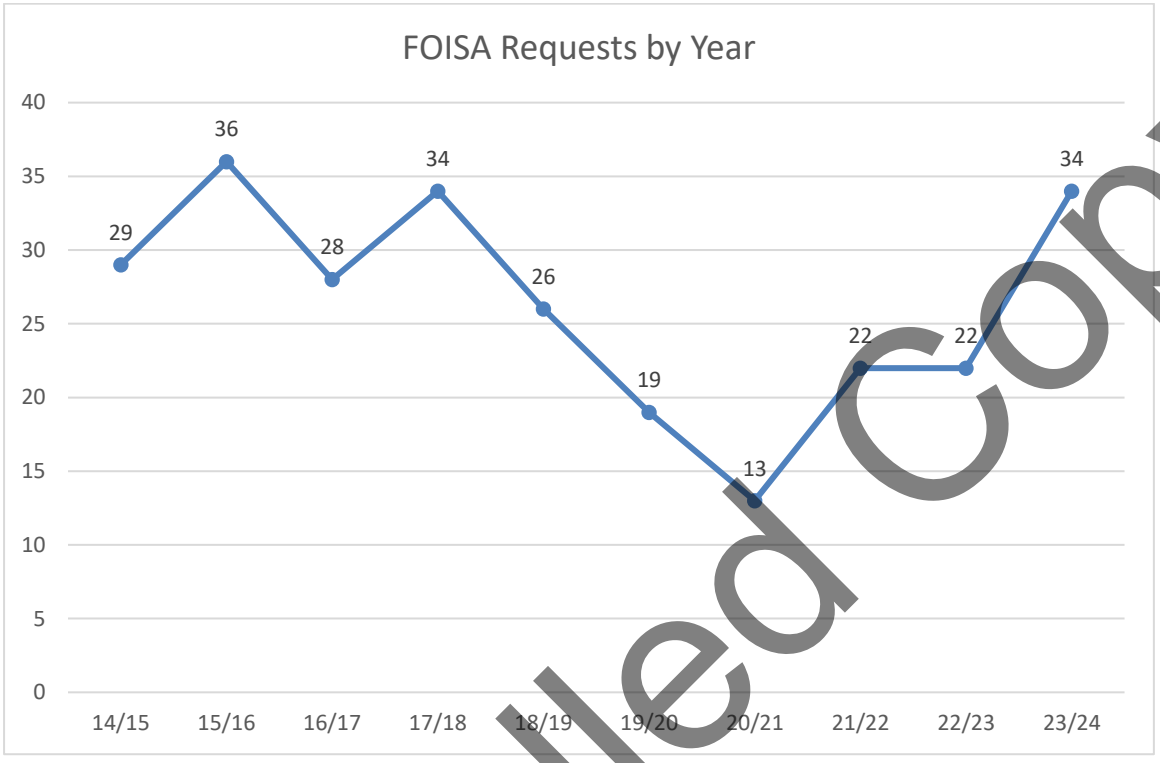
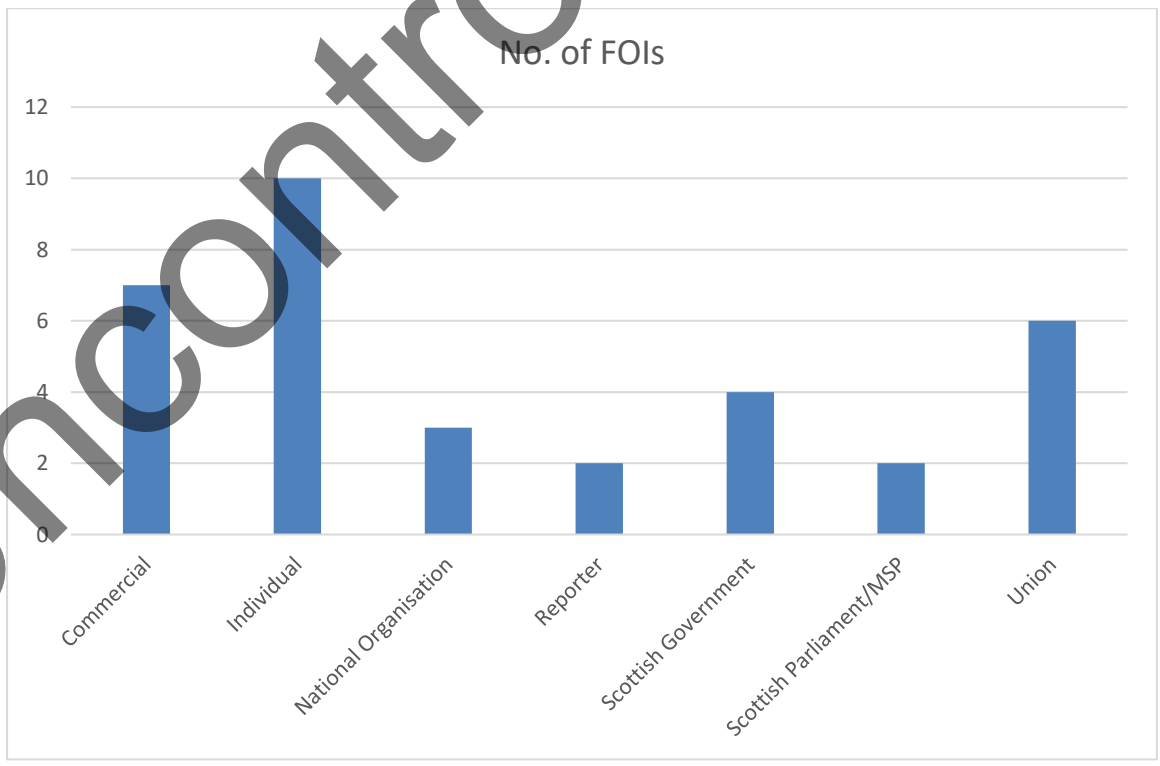


In terms of sources of requests, this remains mixed as per previous years.



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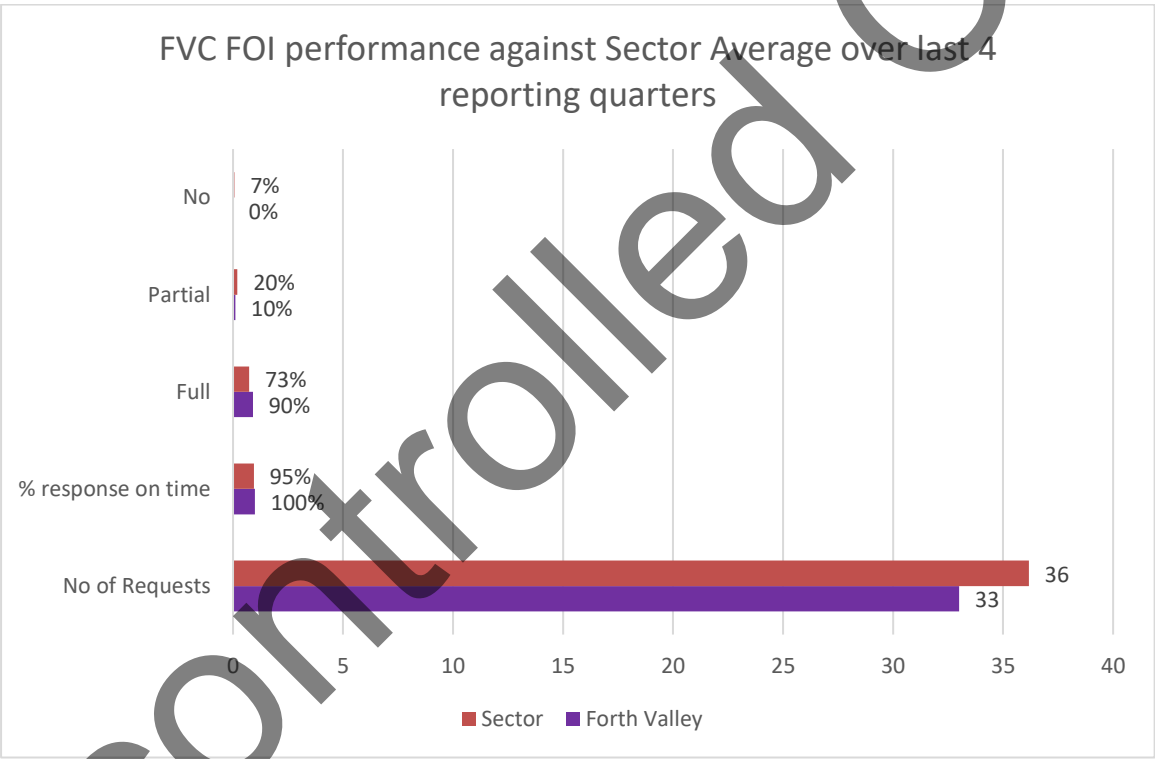
When comparing the College FOI activity to the sector average (as per the table below) we can see that the number of FOIs is roughly in line with the sector indicating there has not been any particular FOI focus on the College. The figures differ slightly from those reported above owing to slightly different reporting periods.

Sector wide, 95% of requests have received a response within the relevant timescale whereas the College responded to 100% within timescale. The College also is slightly ahead of the sector in terms of the number of full disclosures where all information requested was provided and, unlike 7% of sector average responses, the College did not have a FOI where no information was provided.



In relation to the type of requests, there was a wide disparity in requests ranging from fly tipping to violence against staff/students and from IT information to Care experienced students. Further information is contained in Appendix 3.

The closest we can identify to any trends is that a number of requests follow wider national news reports such as queries regarding RAAC in buildings or discipline and behavioural levels.

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5. Resource Implications (Financial, People, Estates and Communications)

As noted earlier, meeting our differing requirements under the three areas reported on can have a significant impact on staff time and planning, especially where complaints are concerned.

6. Equalities

There are no impacts associated with this paper. Equalities issues that may be identified will always be addressed at the time.

7. Communities and Partners

None

8. Risk and Impact

Please complete the risk table below. Risk is scored against Likelihood x Impact, with each category scored from Very Low through to Very High. Risks should be robustly scored and, if the combined score (Likelihood x Impact) is higher than the Board Risk appetite for the risk category identified, additional justification must be provided on why this risk is necessary.

If the paper is an approval, please reflect on whether the approval will have any direct or indirect impact for any other areas of operational activity internally or externally within the College – No

	Likelihood	Impact
Very High (5)		
High (4)		
Medium (3)		**X**
Low (2)	**X**	
Very Low (1)		

Total Risk Score – 6

The College has a Strategic Risk appetite for categories of risk as defined by the Board of Management. Decisions being taken at LMT/SMT/Board level must have cognisance of this. Please indicate the single most relevant risk category in the table below.

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BoM Risk Categories & Risk Appetite (Select one area only)					
Cautious <15		**Open 15> <20**		**Eager >20**	
Governance	X	Strategy		People	
Legal		Financial		Project/Programme	
Property		Reputational			
		Technology			

Failure to meet our regulatory requirements in relation to complaints, Data Protection or FOI can open the College up to reputational and legal consequences.

The College mitigates these risks by actively management of the processes by the Executive Office with oversight and sign off on all matters from the Principal or relevant SMT member.

Is the score above the Board Risk Appetite level? No

Risk Owner – Kenny MacInnes **Action Owner –** Stephen Jarvie

Paper Author – Stephen Jarvie **SMT Owner –** Kenny MacInnes

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Appendix 1

Complaints overview

ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
1	Other Student	Allegation that a student was having inappropriate contact with a young person. Complainant confirmed Police were involved	Investigation showed the individual named is not a College student	No	Confirmed to complainant that Police was correct route for any concerns as no College involvement	N/A
2	Application/ Disability	Allegation that family members not receiving a College place was due to discrimination relating to additional support needs	Current student who was not achieving course. Evidence of multiple attempts to support. Student had not disclosed any ASN	No	Offered support from senior Dept staff or learner advisors to discuss potential next steps	N/A
3	Administration	Employer complained that paperwork delays in relation to apprentices was impacting funding claims	Investigation highlighted that there had been delays on the College's part	Yes	Principal apologised. Managers from the relevant team met with complainant to remedy issues highlighted	Importance of ensuring administrative timelines are met

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
4	Staff	Complainant alleged lack of support in coursework and bias from staff members	Investigation showed multiple offers of support which were not taken up along with consistently missed submission deadlines	No	Director of Curriculum offered to meet with student to discuss options for completing class and expectations on their input to support this	N/A
5	Staff	Complainant alleged ongoing bullying from students and staff. Alleged bias from senior staff in department. Complaint only received after College student disciplinary processes invoked	Independent manager investigated and interviewed classmates. Found no evidence of bullying but did find evidence of a range of disruptive behaviours on the part of the complainant	No	Student Disciplinary continued	N/A

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
6	Staff	Complainant highlighted comments from lecturer they felt was inappropriate	Investigation corroborated comments made	Yes	Principal apologised. Staff member counselled on appropriateness of comments in class environment	N/A
7	Parking	Complaint that non badge holders were parking in disabled bays meaning those with legitimate passes cannot get parked	Footage showed a number of spaces being taken by students who do not have permits	Yes	Principal apologised. Increase in number of checks by facilities staff. Warnings left on cars and registrations recorded	Need for more active engagement with parking issues
8	Parking	Second complaint as above	As above	Yes	As above	As above
9	Staff	Allegation from students mother that staff were not trained to support ASN students, unprofessional conduct towards her daughter and breach of confidentiality	Manager from separate team appointed to investigate. Interviews with staff, students and a review of CCTV footage did not substantiate any of the allegations	No	Offer to mother to come in and meet with curriculum manager to allay concerns	N/A

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
10	Staff	Allegations of inappropriate contact between two staff members both in and outwith College	Full review of information provided and interviews with both staff members be senior staff could not substantiate claims	No	No further action recommended	N/A
11	Staff	Complaint from student re unprofessional behaviour of staff member	Investigation by independent manager, including review of cctv and interview of witnesses in the area did not substantiate claims	No	No further action taken	N/A

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
12	Disability	Parent claimed that, owing to their daughters disability, they were excluded from a range of class activities	Investigation showed that, while external activities were risk assessed to assure accessibility, the student had to travel separately from their class, leading to non-inclusion. Concerns were also noted re communication with the student and parent	Partial	Principal apologised for aspects upheld. Changes identified to improve communication and travel options being assessed	While staff correctly ensured an inclusive destination, the full logistics were not considered properly. Regarding communications, there were some assumptions in place which should have been verified ahead of time

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
13	Staff	This is the same complainant as ID 4 above. This complaint again alleged discrimination by staff	A review of the complaint showed it was materially the same as previously lodged	No	As the complaint did not differ materially from the previous one, complainant was advised of the correct route to appeal the decision to the Ombudsman	N/A
14	Staff	Student alleges behaviours being singled out by lecturer. Also complained about lecturer being late to class.	Curriculum Manager investigated, speaking to complainant, other students in the class and lecturer. Found no corroboration to the allegations made. In regards to lateness, this element was upheld	Partial	Principal apologised for upheld aspects. Curriculum manager spoke to staff regarding being on time for class and will monitor going forward	N/A

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
15	Staff	Parent complained about interactions with, and support from, lecturer to their son	Director of Curriculum investigated complaint and found substantiation of allegations	Yes	Principal apologised. Matter taken forward under HR policies. Department interact with student and parent to help student get back on track	Other staff had been supporting student and matter should have been escalated internally without the need to reach the point of a complaint being received
16	Staff	A separate parent complained about the same issue with their son as above	As above	Yes	As above	As above
17	Application	Parent complained their son did not receive an offer of a place on their chosen course	A review of application, interview and decision making showed no deviation from standard College process or academic judgement. Applicant was on a waiting list for the course due to the volume of applicants	No	Advice provided on sources of guidance within the College for their son to engage with	N/A

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ID	Type	Complaint	Investigation Outcome	Complaint Upheld?	Action Taken	Lessons Learned/ Notes
18	Staff	Parent alleges unprofessional language used in front of their daughter	Senior Manager investigated, meeting with staff member and reviewing feedback from the class. It was not possible to substantiate the allegation made	No	None	N/A

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Appendix 2 Data Incidents

ID	Type	Incident	Impact	Reportable to ICO?	Action Taken	Lessons Learned
1	Email	An error in entering a student ID number on College systems resulted in an email regarding mental health appointment sent to wrong student	Low – While data re appointment shared in error, no detail on reason for appointment included. Error quickly realised and confirmation received from recipient that it had been deleted without reading	No	Staff counselled on need to verify recipient's names before sending. Advised to clear autocomplete cache and implement a delay in sending to allow time to rectify	As per action taken
2	Email	Owing to an autocomplete issue, staff health data sent to another member of staff in error	Both staff members immediately contacted. Staff member who received information in error confirmed it was deleted without being opened.	No	As per ID 1 action	As per action taken

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ID	Type	Incident	Impact	Reportable to ICO?	Action Taken	Lessons Learned
3	Email	Data relating to a complaint under investigation was sent to a member of the Board of Management by mistake owing to an autocomplete error	Low – Board member recognised the email was sent in error and confirmed deletion	No	As per ID 1 action	As per action taken
4	Teams	A Teams area for staff use in relation to assessors/internal verification was incorrectly set up and the permissions associated with the team were too open. This was highlighted when a student briefly joined the Team area and interacted with a member of staff	There is no indication of restricted data being accessed however the incident was logged to be cautious regarding this matter	No	IT reviewed logs to ascertain if there was any other access	Need to ensure appropriate security levels implemented
5	SharePoint	A student unacceptable behaviour form was temporarily hosted in an area of SharePoint available to all staff	The only personal data was the students names however the incident was recorded as an example of potential issue	No	Team involved counselled on need to store as per team data retention plan	As per action taken
6	Email	A staff member sending an email to a number of school pupil's put their email addresses in the CC field instead of BCC so they were accessible to all recipients	Low level impact, no other personal data shared	No	As per ID 1 action	As per action taken

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ID	Type	Incident	Impact	Reportable to ICO?	Action Taken	Lessons Learned
7	Email	Funding form sent to a student was meant to be a blank but a previously completed form was used in error, containing another students data	Data was recovered or confirmed deleted by recipients. Monitoring in place for impact but none has appeared	No	Review of procedures put in place to mitigate against another incident	Need for managers to take ownership of exemplar forms to prevent reoccurrence of error
8	Data Accuracy	The incorrect address for a student was entered by staff into the SQA online system leading to course certificate sent to wrong address	Minimal personal data (name). Main impact was inconvenience as student had to wait on new certificate being issued	No	Staff counselled on data accuracy	As per action taken
9	Email	Email sent to an external account in error. The error was not noticed for a period of time. When contacted, the external company confirmed the email had not been opened and deletion was confirmed. Staff have working relationship with the company in question and are confident that deletion will have taken place	If the email had been opened it did contain sensitive personal data so while low impact, it could have been higher	No	As per ID 1 action	As per action taken

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Appendix 3 – Freedom of Information Requests

ID	Requesting Organisation Type	Regarding	Response (Full/Partial/None)
1	Scottish Parliament	RAAC in College estate	Full
2	Reporter	Provision of period products	Full
3	National Organisation, Transform Scotland	College spend on business travel	Full
4	National Organisation, Scottish Fair Trade Forum	Fair Trade spend	Partial – some information withheld as it was commercially sensitive
5	Scottish Government	Childcare provision on College campuses	Full
6	Commercial, IT provider	College printing contracts	Full
7	Scottish Government	Comparison between Principal salary and staff on the lowest salaries within the College	Full
8	Scottish Government	Copy of any fair working agreement between the College and STUC	Full
9	Scottish Government	Information on College budget cuts	Full
10	Commercial, IT provider	College server infrastructure and contracts	Full
11	Union (Unison)	Information on carried forward leave	Full
12	National Organisation, Who Cares Scotland	Care Experienced bursary and uptake levels for previous 3 academic years	Full
13	Union (Unison)	Redundancy and Severance information	Partial, some information requested is not held by the College
14	Union (Unison)	Legal costs	Full

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15	Commercial, Research organisation	Litter volumes on campus and litter strategy information	Full
16	Reporter	Number of complaints regarding accessibility to the campuses and outcome of these	Full
17	Commercial, Research organisation	Fly tipping on campus grounds	Full
18	Individual	Request for volume and type of A levels offered	Full
19	Individual	International Student mobility levels	Full
20	Union (Unison)	Costs of external legal, HR or consultancy costs from 2022, broken down by month	Full
21	Scottish Parliament	Recorded verbal and physical abuse against staff and students	Full
22	Commercial, FM Provider	Information on current FM provision, contract costs, duration	Full
23	Individual	Information on RAAC in the College and copies of all correspondence with Scottish Government on the issue	Full
24	Individual	Total salary cost of College management over 5 years as well as any personal assistant salaries	Partial. While SMT salaries are in the public domain via the accounts, as there is only one PA position holder, this was deemed personal information and withheld
25	Individual	Request for an 'organogram' of the College Senior and other management down to line management level	Partial. Information provided but names for staff whose data is not already published was withheld

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26	Individual	Use of recruitment agencies by the College and spend levels	Full
27	Commercial, IT company	General network information and intentions to refresh	Full
28	Individual	Bespoke 'organogram' listing a range of staff roles and names	Partial. Information provided but names for staff whose data is not already published was withheld
29	Union (Unison)	Violence at work levels (Unison provided their definition for incidents that qualify for the response)	Full
30	Individual	Request whether the College had adopted the International Holocaust Remembers Alliance definition of antisemitism	Full
31	Commercial, IT Company	Overview of College it environment (no of devices, software etc)	Full
32	Union (Unison)	Information on job evaluation activity and changes to roles since September 2018	Full
33	Individual	Number of students impacted by industrial action	Full
34	Individual	Organisational structure and staff names, contact information	Partial. Information provided but names for staff whose data is not already published was withheld

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Forth Valley College

15. Programme of Audit Committee Business

	Nov-24	May-25	Sep-25	Nov-25	May-26
Apologies, Declaration of Interests and Changes to Members' Register of Interest	✔	✔	✔	✔	✔
FOR APPROVAL					
Minutes and Matters Arising	✔	✔	✔	✔	✔
Review of Action Tracker	✔	✔	✔	✔	✔
Review of Committee Remi			✔		
Annual Report and Financial Statements	✔			✔	
External Audit Annual Report to the Board of Management	✔			✔	
Response to letter to those charged with governance	✔			✔	
Cyber Security		✔			✔
Policy Approval	✔	✔	✔	✔	✔
Audit Needs Assessment		✔			
Governance Statement			✔		
Audit Committee Self-Assessment			✔		
FOR DISCUSSION					
Presentation of Internal Audit Reports	✔	✔	✔	✔	✔
Progress Report on Audit Recommendations	✔	✔	✔	✔	✔
Risk Management	✔	✔	✔	✔	✔
Fuel Change Recommendations tracker	✔	✔	✔	✔	✔
Internal Audit Annual Report			✔		
Compliance Report (Complaints, FOI, Data Protection)	✔			✔	
FOR INFORMATION					
Forward Programme of Committee Business	✔	✔	✔	✔	✔

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