

North Highland College, Audit Risks and Actions – For the Attention of North, West and Hebrides College, Audit & Risk Committee.

The areas to flag as carrying forward from Audit & Risk NHC to NWH are :

1. The outstanding albeit fully recognised and agreed actions in relation to the Internal Audit of Estates, resulting in a weak assurance.
 - The shortfalls in statutory obligations in relation to overdue inspections for fire equipment servicing and emergency lighting – fully recognised by NHC, with rectification actions already progressing at time of Internal Audit. The recommendations by Internal Audit – to undertake a full review of the categorisation of inspections is being progressed. Thereafter regular reviews undertaken to ensure high priority areas are correctly identified and subsequently, inspected in a timely manner.
This work will require to continue as part of the merged estate.
2. The Internal Audit of Multi Campus Operations, a strong assurance – post merger the need to have organisational charts for each campus and a communication plan for each campus, feeding into the wider communication plan for NWH College.
3. The Follow Up Internal Audit for 2022/23, a strong assurance – had some items that required to be carried forward to the merged college, namely :
 - One partially implemented recommendation relating to ICT Review of GDPR. In particular the wider work being progressed through SharePoint in relation to creating alerts so that file owners are aware when retention period expires – to allow files to be deleted or archived.
 - A fully implemented recommendation regarding Procurement, Contract Capture Forms – requires to be progressed/completed as part of merger that any contract over 50k goes onto a contract register.
 - A fully implemented recommendation regarding Policies and Procedures -including Fraud, Theft and bribery and Financial Regulations. Albeit implemented they all require to be updated to reflect a merged College, recognising that the Financial Regulations have already been drafted for NWH and that the other Policies and Procedures will follow in 2023.
 - Five Not Yet Due Recommendations all relating to Opportunity Management – these had been deferred due to Covid 19 and Cyber Incident, agreed by NHC, Audit & Risk Committee in November 21. Deferred due to other priorities as related to Covid 19 recovery and Cyber Incident recovery. The five recommendations relating to Opportunity Management being an Opportunity Management Framework, Senior Management Communications, development of an Opportunity Register, Opportunity Management Feedback Mechanism and Opportunity Management Evaluation Process.
4. Preparation of 2023/24 Budget and Budget Monitoring 23/24 – as part of the merged college.
5. Updating Conflict of Interest Register – as part of the merged college.
6. An outstanding training commitment for Budget Holders – to receive formal training in budget preparation, to be refreshed annually when budgets being prepared.