

Update on Outstanding Internal Audit Recommendations

Review date	Review Name	2023-24			2024-25			Current status @ 21-October 25			
		Low	Medium	High	Implemented	Not implemented	Partially implemented	Status queried	Closure proposed	Actions future dated	
Mar-24	Integration of HR Systems & Policies	2	1		3						
Jun-24	Follow Up	8	2		7	2			1		
Jun-24	Overall Financial Controls	1	1		1	1					
Jul-24	Non-SFC Income	1	1		2						
Feb-25	Procurement			1			1				
Apr-25	Health & Safety	1	4	2	3	1				3	
May-25	Budgetary & Financial Reporting	2	1			1				2	
		15	10	3	16	5	1	0	1	5	

The table above gives a snapshot of the status of the outstanding recommendations from internal audits undertaken by Wylie & Bisset since March 2024.

All actions from Integration of HR Systems and Policies and the Non-SFC Income audits are now complete.

Follow up in June 2024 to actions brought forward from the legacy colleges

There are 2 actions outstanding. These relate to the development of an Asset Policy and Procedure and a Driving at Work Policy.

The Asset Policy is the responsibility of the Head of Finance and was to bring the written procedures in line with current practices. It was graded as medium, and the original implementation date was June 25. The policy is currently in draft, but it has been agreed with the F&GP committee chair that any outstanding work on the financial policies will be carried forward to January 2026 once the Head of Finance has returned to work following an extended period of leave, and they will be brought to the first round of committee meetings in 2026.

The Driving at Work Policy is the responsibility of the Health & Safety Officer to ensure clear roles and responsibilities are established in relation to the operation of fleet vehicles. It was graded as low, and the implementation date was May 25. There has been no progress on this to date due to other work taking priority.

Overall Financial Controls

Only one action remains outstanding which relates to the development of a policy and procedure for credit cards. It was graded as medium, and the original implementation date was June 25 by the Head of Finance. The policy is currently in draft and some work has been undertaken in introducing pre-paid Soldo cards to key staff. The final document is being carried forward to the first round of committee meetings in 2026, along with any other financial policies and procedures.

Procurement

Whilst there is only one outstanding audit action, this breaks down into 7 smaller management actions. Of these 4 are complete and the other 3 are currently in progress and therefore the action is deemed to be partially implemented.

Health and Safety

There are currently 4 outstanding actions from the original 7 reported. All are the responsibility of the Health & Safety Officer.

The recommendation graded as High relates to reviewing and updating where appropriate risk assessments on the RiskEx system. This action is not due for completion until December 25 but is in progress. As staff and role changes continue, many of the risk assessments require reassigning. Regular checks are carried out to contact owners and provide assistance where required. Riskex contains the completed risk assessments, but all departments will need to complete a Risk Profile detailing all tasks carried out and their associated risks which will then identify the risk assessments they should have in place.

The recommendation that the college should implement a risk-based programme of periodic audits and spot checks at all sites was graded as medium. Whilst no college wide formal audit process is yet in place, we have recently joined USHA which has a HASNET audit which could be used as a formal audit. Spot checks are carried out when the Safety Officer is on site. This recommendation was due for completion in October 2025.

The development of separate standalone policies for manual handling, first aid and COSHH was graded as medium. This action is not due for completion until December 25 and have not yet been started.

The recommendation to review the unresolved incidents in AssessNet, formally assign responsibilities for the sign off for Health & Safety Incidents and ensure that incidents are regularly monitored and signed off is graded as Medium. These actions are not due for completion until November 25 however, the safety officer has confirmed that these actions are in progress and on target for completion by the due date.

Budgetary & Financial Reporting

All 3 recommendations are due to be implemented during the 25/26 financial year budget monitoring process beginning with the Q1 reporting during November 25.