



Meeting of the Audit and Risk Committee

**to be held on
Wednesday 28 May
2025 at 1000hrs via MS
Teams**

AUDIT & RISK COMMITTEE

NOTICE

There will be a meeting of the Audit & Risk Committee on Wednesday 28 May 2025 at 1000hrs via MS Teams.

AGENDA

Agenda Item		Paper
40-24	Apologies for Absence	
41-24	Declaration of any Potential Conflicts of Interest in relation to any Agenda Items	
42-24	Minute of Previous Meeting (26/02/25)	X
43-24	Matters Arising Report	X
	Matters for Decision	
44-24	Internal Audit Reports <ul style="list-style-type: none"> • Student Engagement • Student Fees • Marketing and Communications • Annual Follow-Up Report • Progress Report 	X X X X X
45-24	Strategic Risk Register Update	X
	Matters for Discussion	
46-24	ASET Risk Register Update	X
47-24	DRAFT External Audit Plan 2024-25	X
48-24	Partial Breach of Financial Memorandum with SFC	X
	Matters for Information	
49-24	National Fraud Initiative 2024-25 Update	X
50-24	Any Other Business	
51-24	Summation of Actions and Date of Next Meeting The next meeting of the Audit & Risk Committee will be scheduled for September 2025.	
	Private Matter for Discussion (NESCot attendees to leave Meeting)	
52-24	Committee members-only discussion with Internal and External Auditors	

AUDIT & RISK COMMITTEE

MINUTE OF MEETING

DRAFT Minute of Meeting of the Audit & Risk Committee held on Wednesday 26 February 2025 at 1000hrs via Microsoft Teams.

Agenda Item	<p>Present: Jim Gifford Leona McDermid Caroline Laurenson Bryan Hutcheson Gerry Lawrie</p> <p>In attendance: Anne MacDonald, Senior Audit Manager, Audit Scotland David Archibald, Partner, Henderson Loggie Stuart Thompson, Vice Principal Finance & Resources Susan Lawrance, Secretary to the Board Karen Fraser, Minute Secretary</p>
29-24	<p>Apologies for Absence Apologies were received in advance of the meeting from D Anderson, E Zemani and I Watt.</p>
30-24	<p>Declaration of any Potential Conflicts of Interest in relation to any Agenda Items L McDermid declared a potential conflict of interest by virtue of her position with Aberdeen Foyer.</p>
31-24	<p>Minute of Previous Meeting (27/11/24) The Minute was approved as a true and accurate record.</p>
32-24	<p>Matters Arising Report Members noted that the 5 matters arising had been addressed and were therefore marked as completed.</p>
	Matters for Decision
33-24	<p>Strategic Risk Register Members were directed to the updated Risk Register, Risks 5.1, 5.4 and 6.1 were highlighted, and discussion invited.</p> <p>Regarding Risk 5.4 and the capacity to have its score reduced, the target was considered reasonable, with good insight into decision-making anticipated due to having NESCol staff members as part of the Job Evaluation Working Group. The potential supplementary risk associated</p>

	<p>with historical employee costs was considered. Members will be kept informed as the national job evaluation exercise progresses.</p> <p>S Thompson confirmed that once the Quality Assurance investigation is complete, Risk 6.1 scoring may change.</p> <p>Highlighting the growing size of the Risk Register, debate briefly focused on the timeframe for dropping those Risks which have been rag-rated green for a set period, with the suggestion to remove them after 1 year put forward. Conversely, it was intimated that risks which exist on the Register for an elongated period should be augmented to seek resolution.</p> <p>Decision = Risks and risk scores agreed as presented.</p>
	Matters for Discussion
34-24	<p>Internal Audit Plan 2024-25</p> <p>Having been agreed with SLT, the detailed scopes and timings of the Internal Audit Plan for 2024-25 were presented for review, and subsequent discussion encouraged.</p> <p>Pre-Meeting, an observation was shared regarding the potential re-visit of the Audit Plan based on the outcome of the ongoing Quality Assurance issue, linked to Risk 6.1 on the Strategic Risk Register.</p> <p>In response to a query raised regarding the sequencing, D Archibald outlined the factors which influence the associated decision-making.</p> <p>Clarification was sought regarding the differences in the Audit headings between the 1-year Plan and the 4-year Plan. The suggestion to include a clear indication of when an element which features under a combined heading has not been previously audited was heeded.</p>
35-24	<p>Internal Audit Plan for 2024-28</p> <p>Having been revised by SLT, the Draft Strategic Internal Audit Plan for 2024-28, and the Draft Internal Audit Plan for 2025-26 were presented for review.</p> <p>It was noted that emphasis has been placed on prioritisation, Risks contained within the Strategic Risk Register, and horizon-scanning. The Draft element of both was also highlighted, recognising that the Plan for 2025-26 can be reviewed prior to its' progression next year.</p> <p>Discussion was invited.</p> <p>Pre-meeting, it was suggested that context be added to explain the reasoning behind the proposal not to audit Compliance with Legislation, noting its' previous non-inclusion to date and its' link to Risk 6.1 on the Strategic Risk Register.</p> <p>The use of the 4-year plan to facilitate SLT to focus on areas for learning and improvement was recognised, with the ability to drive change and ideas appreciated.</p>

	<p>The possibility of bringing forward the next Audit of ASET was debated.</p> <p>Action: To be presented For Decision at 28/05/25 Meeting, based on the outcome of the anticipated Follow-Up Review on ASET.</p> <p>The exclusion of an Audit of the ETSH was clarified with Members noting this remains a standing item on Regional Board Meeting Agendas.</p> <p>It was noted that a possible date for an extra Regional Board Meeting in April 2025 is currently being sought in order to discuss the ongoing Quality Assurance issue.</p>
36-24	<p>ASET Risk Register Update</p> <p>ASET's Risk Register, as presented to the ASET Board on 13/02/25, was shared in order to consider the content. Members were tasked with reviewing the document and highlighting any issues to be raised with ASET.</p> <p>Conversation opened and the differing format to that of NESCol's Strategic Risk Register was recognised. It was noted that commitment has been secured from ASET to have it streamlined by their next Board Meeting of 29/05/25. A suggestion to have a Cover Paper included which highlights the changes applied is to be passed on.</p> <p>Action: S Thompson to share feedback with ASET.</p> <p>It was recognised that any feedback shared could be over-ruled by ASET.</p> <p>Pre-Meeting, observations were put forward regarding the third Risk in the Financial category also being pertinent to the Strategic category, owing to it hinging on ASET adapting to the industry and regional changes, and a keenness to be kept informed with regard to BD manager recruitment and further market research.</p> <p>An omission of wording associated with the overseas business travel under the Operational heading was located.</p> <p>In response to a query regarding the role of this Committee in terms of Risk Register oversight, it was clarified that the purpose of it being presented is to inform NESCol of what ASET deem as being risks. It was noted that from a governance perspective, whilst NESCol has no authority to make adjustments to the Risk Register, a closer working relationship and greater surveillance of ASET's own governance has been agreed. The appropriateness of having the Risk Register presented to this Committee was also recognised from the perspective of the auditing of group accounts.</p> <p>Action: ASET's Risk Register is to continue to be a standing item on A&R Committee Agenda for as long as deemed necessary.</p> <p>It was intimated that ASET's method of using their Risk Register is more of a tick-box exercise than an enabler of change. In response to this, it was acknowledged that an ongoing approach to its' use is being adopted.</p>
	Matters for Information
37-24	<p>National Fraud Initiative 2024-25 Update</p> <p>Following the College's participation in the 2024-25 National Fraud Initiative, Appendix 1 detailed interim work to date on the identified</p>

	<p>matches.</p> <p>The sharing of the final Report is anticipated upon completion. Action: To be added to the 28/05/25 Meeting Agenda.</p> <p>Members noted the information provided.</p>
	<p>Any Other Business No items were raised.</p>
	<p>Summation of Actions and Date of Next Meeting S Lawrance provided a summary of the identified actions and confirmed the next Committee Meeting as Wednesday 28 May 2025 at 1000hrs.</p>
	Meeting ended at 11:17am

ACTIONS FROM A&R COMMITTEE – FEBRUARY 2025			
Agenda Item	Action	Responsible Person	Deadline
35-24	Internal Audit Plan 2024- 2028: To be presented to May Committee meeting with option to bring forward ASET Review noted.	Stuart Thompson/David Archibald	May 2025
36-24	ASET Risk Register: To remain as Agenda item on Audit and Risk Committee	Stuart Thompson/ Board Secretary	May 2025

AUDIT & RISK COMMITTEE

An update on matters arising from the meeting of the Audit and Risk Committee held on 26 February 2025.

Agenda Item	Action
35-24	Action: Internal Audit Plan 2024- 2028: To be presented to May Committee meeting with option to bring forward ASET Review noted
	Status: Complete. On Agenda.
36-24	Action: ASET Risk Register: To remain as Agenda item for Audit and Risk Committee
	Status: Complete. On Agenda.

North East Scotland College

Student Engagement

Internal Audit report No: 2025/03

Draft issued: 19 May 2025

Final issued: 21 May 2025



Contents

		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1
	• Scope, Objectives and Overall Findings	2
	• Audit Approach	2
	• Summary of Main Findings	3
	• Acknowledgements	3
Section 2	Main Findings and Action Plan	4 - 16

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Risk Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Satisfactory

System meets control objectives with some weaknesses present.

Risk Assessment

This review focused on the controls in place to mitigate the following risk on the North East Scotland College ('the College' or 'NESCol') Strategic Risk Register as at February 2025:

- Risk 4.1 - If the SFC fails to provide adequate funding for counsellors and other targeted health and wellbeing support then student outcomes and experiences will decline (current rating = 12, amber).

Background

As part of the Internal Audit programme at the College for 2024/25 we carried out a review of the systems in place in relation to Student Engagement. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Student engagement at the College is about students and staff working together to improve the learning and teaching experience. The College wants its students to be involved in all aspects of learning, helping to shape the College's direction by being a key part of the decision-making process.

There are several ways in which students can get involved, including being a member of the Students' Association (SA); becoming a Class Rep; attending a Focus Group; or attending a Course Committee Meeting.

The Assistant Principal – Curriculum and Student Experience has oversight of the College's student engagement activities, and its relationship with the SA. The Head of Student Support and Engagement line manages the Student Engagement and Wellbeing Manager, who leads the operational activities on student engagement and is the primary point of contact between the College and the SA. In March 2025, the College recruited a temporary (12-month) Student Engagement and Wellbeing Assistant to support the Student Engagement and Wellbeing Manager and the SA Presidents.

The SA is run by a sabbatical team which consists of a full-time President and a full-time Depute President. In addition, there are several voluntary, part-time Executive Officers who support the Presidents in shaping the direction, aims and ambitions of the SA. Finally, every class in the College should have a Class Rep to represent the students by engaging with their peers regarding all aspects of life on their course, providing the College's staff with feedback, and attending themed meetings with the SA.

Scope, Objectives and Overall Findings

The scope of this audit was to review the College's student engagement activities, including the link with the Students' Association.

The table below notes each separate objective for this review and records the results:

Objective	Findings				
The specific objectives of our audit were to obtain reasonable assurance that:		1	2	3	Actions already in progress
		No. of Agreed Actions			
1. A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis.	Satisfactory	-	-	-	✓
2. Student engagement is monitored and evaluated on a regular basis.	Satisfactory	-	-	1	✓
3. There is evidence of student engagement outcomes influencing planning and decision making.	Good	-	-	-	
4. Adequate resources are allocated to student engagement activities, including the Students’ Association.	Satisfactory	-	-	2	✓
5. Training and support is provided to staff and students where necessary.	Good	-	-	-	
Overall Level of Assurance	Satisfactory	0	0	3	
		System meets control objectives with some weaknesses present.			

Audit Approach

Through discussion with the Head of Student Support and Engagement, the Students' Association Presidents, the Student Engagement and Wellbeing Manager, and other relevant managers and staff, we established the College's approach to student engagement and compared this with good practice.

Summary of Main Findings

Strengths

- The College and the SA have developed a robust Student Partnership Agreement (SPA) and are currently revising the Student Mental Health Agreement (SMHA).
- The College adheres to various frameworks and legislation, which demonstrates that it follows good practice and continuously develops its student engagement processes.
- Student engagement activity is monitored and evaluated through various mechanisms, including surveys, focus groups, self-evaluation, event evaluation, and qualitative feedback from students, student groups, Class Reps, the SA, and staff.
- The College and the SA organise and deliver various events during each academic year, which contributes towards student engagement.
- Academic Tutors support the student engagement and quality improvement processes via one-to-one chats, Academic Tutor Hour, and Course Committee Meetings (CCMs).
- The SA is represented at the Regional Board meetings and on various committees and working groups throughout the College.
- The Student Engagement Action Group (SEAG) supports the SA, the student body, and the College in their partnered work relating to engagement, wellbeing, and quality improvement and enhancement.
- There are structured mechanisms in place for students to become involved in the SA, provide feedback, and receive responses on the points raised.
- There is a lot of evidence of student engagement outcomes influencing planning and decision-making at the College.
- Experienced staff members look after the student engagement arrangements at the College and facilitate collaboration between the different areas of the College.
- Training arrangements for staff and SA members are appropriate.

Weaknesses

- Specific student cohorts have a low awareness of the SA - what they do, and how they contribute to the student experience at NESCol. It was also stated that some subject areas do not routinely engage with the SA when it would be beneficial to learners if they did so. Finally, our discussions with staff and the SA Presidents confirmed that there are gaps in staff members' understanding of SA's responsibilities and capabilities (refer to **R1**).
- From our discussions with a sample of staff and the SA Presidents, we found that while the College and the SA are performing well in relation to their strategic and operational objectives around student engagement, the staff resource available provides a challenge in undertaking major developments and improvements. (refer to **R2**).
- The SA Executive Officers are onboarded well into the academic year and we were advised that they occasionally find it difficult to dedicate time towards student engagement activities due to balancing their responsibilities with their studies. Their operational support for SA activities varies and is relatively unstructured. There are no incentives in place to encourage greater participation from the Executive Officers (refer to **R3**).

Acknowledgments

We would like to take this opportunity to thank the staff at the College and the Students' Association who helped us during the course of our review.

Main Findings and Action Plan

Objective 1 - A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis.

Strategies and Agreements

The College's three-year Strategic Plan expired in 2023. One of the strategic objectives within the plan was to *"work with the Students' Association to ensure all students have the opportunity to shape and influence their College experiences, and to build a successful, resilient, confident and engaged student body."* The College is currently undergoing a comprehensive exercise to create a new Strategic Plan, with the ambition of introducing it in advance of the 2025/26 academic year (AY). The College's aspiration is to support the refreshed Strategic Plan with several sub-strategies, one of which will be the Student Experience Strategy. The Students' Association (SA) Presidents and Class Reps were invited to the Student Strategy Workshops so that they can contribute to shaping the new Strategic Plan. Due to actions already being taken to update the College's Strategic Plan and produce the Student Experience Strategy, we made no corresponding recommendation within our report.

The SA has developed its own Strategic Plan 2023 – 2026 in collaboration with the National Union of Students (NUS) Scotland and the wider student community. The SA Strategic Plan outlines how the SA will work and develop to best represent the student community at NESCol. College management, in collaboration with the SA, produces the Student Partnership Agreement (SPA) annually. The SPA for 2024/25 promotes ways in which students can interact with staff to improve the quality of their student experience and describes three priority projects which the College and the SA will work on together, including:

- Community – intended to offer students a variety of opportunities to engage with the SA and the College through extracurricular activity, enhance the sense of belonging in the NESCol community, and improve support and engagement from Club and Society Leaders.
- Student Engagement – aiming to raise awareness of the impact of the SA and improve communication of actions taken based on student feedback.
- Wellbeing – with the goal of improving student wellbeing by supporting the College's Wellbeing Strategy and improving retention and engagement of the SA's Executive Officers.

Each project defines the SA and College Leads, the key actions to be taken, and the measures that will be utilised to determine whether the intended objectives have been achieved.

The College and the SA created the Student Mental Health Agreement (SMHA), which was last updated in 2021. This was led by the SA, in partnership with the Wellbeing Matters Action Group, which has since merged into the Equalities and Wellbeing Committee, and consists of support, teaching, and student body representatives. The SMHA showcases the College's commitment to making a positive difference to the lives of students so that they can achieve their full potential. It is intended to ensure that mental health and wellbeing services are offered to students and developed, as well as encourage student feedback on these services. It sets out six key objectives, together with actions to be taken to demonstrate their achievement. One of the key actions for the SPA's 'Wellbeing' project is to update the SMHA and link it with the College's Wellbeing Strategy. Work on this is currently ongoing.

Objective 1 - A comprehensive and robust Student Engagement Strategy is in place which is reviewed on a regular basis (continued).

Legislation and Frameworks

The College's student engagement activities are underpinned by several pieces of legislation and external frameworks and resources that the institution adheres to, namely:

- 1994 Education Act.
- Post-16 Education (Scotland) Act 2013.
- The Code of Good Governance for Scotland's Colleges, authored by the Code of Good Governance Steering Group. Several of the principles relate directly to effective student engagement.
- The Tertiary Quality Enhancement Framework (TQEF), published by the Scottish Funding Council (SFC). One of TQEF's principles is '*student engagement & partnership*', which aims to enable students as partners in their learning experience, place them at the core of review and enhancement activity, support student voice, ensure effective and robust student representation, and enhance responsiveness to student feedback.
- The Student Engagement Framework for Scotland, produced by key agencies. The framework's goal is to provide clarity to discussions and establish a shared understanding of student engagement. It highlights five key elements of student engagement and six features of effective student engagement.
- The Framework for the Development of Strong and Effective College Students' Associations in Scotland, produced by key agencies and providing a shared vision for students' association development and a common understanding of its key concepts and qualities.
- The Student Learning Experience (SLE) model, established by student partnerships in quality Scotland (sparqs). Suggested uses for the SLE model include:
 - As a basis for recruitment, training, and support activities for student reps.
 - As a basis for discussions between students and staff.
 - To support student reps to gather meaningful feedback from the students they represent.
 - To collate evidence on the learning experience for use in self-evaluation and enhancement planning.
- The Scotland's Ambition for Student Partnership resource, which was created by sparqs as part of the TQEF. The resource sets out eight features aimed at enhancing a culture of student partnership within quality enhancement processes and arrangements. It also provides indicators of practice, as examples of how this can be achieved.

By incorporating the principles and standards from the legislation, frameworks, and resources listed above, the College can demonstrate that it follows good practice and continuously develops its student engagement processes.

Objective 2 - Student engagement is monitored and evaluated on a regular basis.

Student engagement at NESCol is monitored and evaluated through various means.

Surveys

The College conducts the annual First Impressions Survey and Student Satisfaction and Engagement Survey. The surveys are heavily promoted to students for completion and serve as a valuable source of feedback from the overall student population on a variety of topics. The Quality Team analyses the overall results of the surveys, and presents this to the Curriculum, Quality, and Student Support (CQASS) Committee. The outcomes are also discussed at the Regional Board meetings. Other teams evaluate results for their own area and incorporate the findings into discussions with students and quality review processes. The surveys inform the College's strategy and decision-making by highlighting aspects of the student experience that are working well and those that require improvement, both at an organisational and departmental level. We reviewed the College-wide results of the latest surveys carried out and confirmed that these were very positive overall. One question that had a high proportion of students answering 'Don't Know' is *'The College Students' Association influences change for the better'*. As a result, the College and the SA are looking to determine if there might be gaps in student awareness of the positive initiatives that the SA engages in.

Focus Groups

The Quality Team facilitates multiple focus groups on different themes with various student cohorts throughout each AY. If any aspects of the student experience are identified to require improvement, actions are allocated to appropriate staff for review, response, and implementation. The results of any focus groups are issued to participating classes on the Virtual Learning Environment (VLE) system - Brightspace. One of the focus group themes is 'Students' Association' and it looks at the students' understanding and assessment of the SA. We reviewed the results of three focus groups concentrated on the SA that were carried out during AY 2024/25. Each cohort stated that they did not have direct involvement with the SA during the AY, and one group (based at the Fraserburgh Campus) had very low awareness of the SA's presence or their activities. As a result, an action was suggested to the SA to visit the class to explain the SA's location, function, and activities.

Feedback related to student engagement may also be obtained via focus groups with a different theme, and in those instances the Quality Team passes it on to the relevant staff or to the SA. Finally, other departments at the College occasionally run their own focus groups to obtain students' views on various matters.

Self-Evaluation

As part of the TQEF self-evaluation process, the College asks each curriculum area to carry out themed 'Stop and Review' exercises throughout the AY. These include examining the area's performance in relation to meeting the *'student engagement & partnership'* principle. This was achieved by reviewing the results of the First Impressions Survey, and analysing qualitative learner feedback collected via workshops and informal chats. Each team should also have an Enhancement Plan in place, which incorporates feedback into specific, measurable, achievable, relevant, and time-bound (SMART) actions that are routinely monitored and progressed.

Objective 2 - Student engagement is monitored and evaluated on a regular basis (continued).

Events

College management and the SA co-ordinate a range of events during the AY. Both can be involved in designing the event, agreeing its aims and objectives, promoting it, and running it. Major events include:

- Freshers' Events – normally focused on fun activities and familiarising the students with the College.
- WellFEST – an annual student wellbeing festival that was split off from Freshers' to connect students with essential resources (internal and external) that promote their wellbeing, health, and personal safety.
- Sparkle – a winter festival aimed at creating a fun, light-hearted atmosphere that supports positive wellbeing and the NESCol community, whilst raising funds for the SA to support students via the Student Pantry.
- Employability, Enterprise and Careers (EEC) Month, including Careers Fairs – with the purpose of providing impartial advice and support to students so that they can confidently engage with employers and navigate their exit from NESCol, and promote themselves in the job and self-employment markets.

Most of the events listed above are co-ordinated by the Student Support and Engagement Coordinator. An Event Manual is created in advance of each major event, setting out key contacts, roles, and responsibilities, the event content, resource requirements, a promotional plan, as well as the risk assessments, contingency plans, and feedback collection considerations. Following the event, an Event Evaluation is prepared, confirming whether the event's purpose and aims were achieved, and if the planning, promotion, and running of the event worked well or could be improved. The feedback received is summarised together with an assessment of whether it was collected using the right methods. The Event Evaluation informs the design, planning, and improvements of any subsequent events. We reviewed a sample of Event Manuals and Event Evaluations for WellFEST, Sparkle, and EEC Month, and found them to be comprehensive, informative, and impactful in the design of subsequent events. From our discussion with staff, we confirmed that student feedback is highly valued and has major bearing on the events teams' decision-making. For example, the College asked students which employers they would like to see represented at Careers Fairs. Additionally, the Care Day was used as an opportunity for consultation and feedback gathering from Care Experienced Learners regarding the SMHA.

Staff members in different areas of the College encourage and facilitate student participation in events that they believe would be worthwhile for the cohorts they interact with. For example, Hair & Beauty students might offer treatments and carry out raffles as part of Sparkle, and Music students may put on performances. The Student Advice and Support Team (SAST) often facilitates activities and produces resources for various College events and wider initiatives such as Stress Awareness Month.

Student Support

All students who attend appointments with the SAST are asked to provide feedback on their experience, which then impacts on the Team's process enhancement arrangements. Data on bookings is also reviewed to identify any trends or areas of concern. The SAST has a shared Teams channel with the SA and collaborates with it closely on various activities and projects, such as the SMHA development.

Objective 2 - Student engagement is monitored and evaluated on a regular basis (continued).

Curriculum

Academic staff in each subject area facilitate the election of Class Reps for each student group. This is usually completed four to six weeks after the start of the AY to give students the chance to familiarise themselves with their course and the College. Class Reps' main responsibility is gathering feedback from their peers which they can then pass on to staff. This is done via formal Course Committee Meetings (CCMs) and via informal chats and catch-ups.

CCMs take place once per term and offer an opportunity for Class Reps to formally share and review feedback on the learners' experience with the curriculum staff members. Each CCM begins with a review of progress made on actions agreed at past meetings. Student feedback collected from surveys, focus groups, and provided by the Class Reps is then examined and collated into actions assigned to responsible persons with timeframes agreed. We reviewed a sample of CCMs minutes / action plans from three different subject areas and found them to be comprehensive and important in identifying and implementing improvements to the learners' experience.

Additionally, Academic Tutors schedule weekly sessions where they talk to the class as a whole. They also aim to have a one-to-one catch-up with each student in their cohorts at least once per term. Academic Tutors have a number of key responsibilities, including:

- To deliver a welcoming induction programme to all students that prepares them for their college experience and to appropriately support students who have additional needs, in collaboration with the SAST.
- To be the first point of contact for academic, personal, and social support for their students.
- To monitor the attendance and academic progress of their students.
- To collaborate with promoted curriculum staff, the SA, and the Quality Team to encourage students to participate in the Class Rep and quality review processes and engage in the wider College life.
- To be actively involved in the course evaluation process and to attend all relevant CCMs.

These responsibilities are detailed in a 'quick guide', which also explains what academic tutoring looks like within the wider student support context. Further information is provided in the '*Framework for Supporting Successful Students*' (and other resources to support the role of the Academic Tutor), which are available on the MyNESCOl portal and on the '*Curriculum and Quality Essentials*' Teams page.

Most Academic Tutors and Academic Improvement Leads routinely collaborate with the SA and invite them to deliver introductory talks to their student groups so that they can explain what they do and how they contribute to the student experience. The SA also created a video for the current AY, as a substitute for the introductory talk, just in case they are not able to schedule one. The talks are promoted at the start of the AY and at the beginning of block two, but booking forms for these talks are open all year round.

Student Engagement

Objective 2 - Student engagement is monitored and evaluated on a regular basis (continued).

Observation	Risk	Recommendation	Management Response
<p>From our discussions with a sample of NESCol staff and the SA Presidents, as well as review of focus groups and student survey results, we identified that there are opportunities for enhancing awareness - across both students and staff - of the SA, their responsibilities, and the positive impact delivered.</p> <p>While certain subject areas collaborate effectively with the SA, and routinely book the Presidents to give introductory talks to their student groups, other cohorts do not engage with the SA to a significant degree. Additionally, we were advised that the SA is routinely asked to participate in activities that do not fall under its remit, such as coursework-related events.</p> <p>The SA is signposted to students as part of their induction. The SA Presidents also strive to maintain a presence at each of the three main campuses by splitting their time between each campus in a proportional manner. However, some student cohorts still have a low awareness of the SA, and what it can do to support them.</p> <p>Challenges in student engagement at the Aberdeen Altens Campus were also highlighted. This was stated to be partly because many students at Altens are apprentices who may not prioritise extracurricular aspects of their student experience.</p>	<p>Students and staff do not have adequate awareness of the SA and what they do, and as such do not fully utilise the support provided by the SA.</p> <p>The SA's remit is not well-understood, leading to an expectations gap between College staff and the SA.</p> <p>Student engagement in particular subject areas or campuses is low, resulting in lack of feedback and little contribution towards the College's decision-making.</p>	<p>R1 The College should consider taking the following actions to raise awareness of the SA amongst students and staff:</p> <p>1) Issue communications to staff to better familiarise them with the SA - what they do, and what they are responsible for. Encourage curriculum areas to collaborate and engage with the SA throughout the academic year.</p> <p>2) Ensure that the positive impact that the SA has on student experience is appropriately publicised and communicated. Confirm that students are made aware of SA initiatives, such as the Student Pantry, and how to access them.</p> <p>3) Make a targeted effort to boost student engagement at the Altens Campus. Consider the profile of students attending the Campus and understand how they could be best engaged with. Ensure that staff support the SA in establishing a strong awareness of the SA amongst the students.</p>	<p>A Student Engagement Management workshop is scheduled for 11 June where the team will reflect on the specific actions required to address the recommendation. This will also be discussed with the new sabbatical officer team who come into post in July.</p> <p>To be actioned by: Head of Student Support and Engagement and Student Engagement and Wellbeing Manager</p> <p>No later than: 31 December 2025</p>
			<p>Grade</p> <p>3</p>

Objective 3 - There is evidence of student engagement outcomes influencing planning and decision making.

Board and Committee Representation

The SA has appropriate representation on the College's Regional Board with the two SA Presidents represented. At each meeting, the SA presents a paper to the Regional Board to detail its activities and approve items such as the SA's budget or the SPA.

The SA and the College's Executive Team hold quarterly meetings to discuss any key developments and ongoing projects. Alongside these meetings, a live '*Action and Decisions Log*' is updated and discussed. It shows the agreed actions to be taken, the action owners, and the progress made to date. The SA Presidents stated that they find it easy to approach and communicate with the Executive Team outwith the scheduled meeting cycle.

The SA Presidents - together with the Student Engagement and Wellbeing Manager - also sit on the CQASS Committee, where they present the '*NESCo/Students' Association Activity Reports*', updating the Committee on the key projects and activity of the SA. Through CQASS, the SA gets a good understanding of developments in each curriculum sector. Additionally, the Quality Team presents a quarterly 'Quality Activity Report' summarising its work and the feedback collected from focus group, complaints, and other sources. The CQASS Committee meets every six weeks.

The Student Representative Committee (SRC) meets every six weeks and is made up of the SA Presidents and Executive Officers, while also being attended by the Student Engagement and Wellbeing Manager. The members give updates on their activities, and vote on matters such as budget and spend, student elections, SA staffing structure etc.

Each Executive Officer looks after a specific area of interest, such as: communications, community, health and wellbeing, inclusion and accessibility, or an individual College campus. During their tenure, they normally work on projects that aim to implement improvements in the student experience for their particular area. The Executive Officers routinely collaborate with different staff members at the College so that they can make progress on their projects, and they sit on key College committees and working groups where appropriate. They also have an important role in representing students via the SRC, where they help make major decisions that shape the direction, aims, and ambitions of the SA.

Student Engagement Action Group (SEAG)

The SEAG was created to support the SA, the student body, and the College in their partnered work relating to engagement, wellbeing, participation, and quality improvement and enhancement. The SEAG meets every six weeks and is chaired by the Student Engagement and Wellbeing Manager. Its members include the Assistant Principal – Curriculum and Student Experience, the Director of Quality, the SA Presidents and Executive Officers, the Student Support Manager, the Head of Student Support and Engagement, and the Active Campus Coordinator. The work of the Group is reported on to the CQASS Committee and the Strategic Leadership Team. The SEAG maintains an '*Action and Decisions Log*' which details actions to be taken by members of the Group in order to implement any agreed improvements. Finally, it facilitates discussions on ongoing issues and on the progress made in relation to projects set out within the SPA.

Objective 3 - There is evidence of student engagement outcomes influencing planning and decision making (continued).

Class Rep Meetings

Class Rep meetings are facilitated by the SA. Three main, themed meetings are organised each AY but there are catch-ups outside of that so that the Class Reps effectively meet with each other and the Presidents monthly. Extensive feedback is collected at each Class Rep Meeting and passed on to the relevant College departments for response / action. Staff responses together with the action completion status are then collated into 'Feedback Reports' which keep track of how each point raised has been addressed. Outcomes of the Class Rep meetings are also uploaded to Brightspace to showcase to students what is being done. The first major Class Rep meeting for AY 2024/25 took place in October 2024 and was focused on student support. We reviewed the 'Feedback Reports' related to the October meeting and confirmed that each issue brought up was responded to / actioned appropriately by the College.

Annual Progress Meeting

The SA arranges an Annual Progress Meeting, which is open to all students, where they present on the activities undertaken so far in the AY and how these map against the objectives set out within the SPA and their election manifestos. The meeting usually takes place in February.

Campus Futures Groups

The College established three Campus Futures Groups, which meet quarterly, for each of the main campuses. The SA Presidents sit on them and influence decision-making by representing the student perspective, raising any concerns regarding the facilities, and putting forward proposals for things like gaming corners.

Student Experience Bulletin

The Student Support and Engagement Coordinator issues a monthly Student Experience Bulletin to Academic Tutors which highlights various initiatives and events that the students and staff can get involved in, including those run by the College, the SA, and external partners. The Bulletin also outlines various support structures in place that should be signposted to students, such as the SAST drop-in sessions or the student support grants.

Complaints

The Quality Team is responsible for examining and triaging any complaints received. The complaint policies, procedure, and forms are available publicly on the College's website. Each complaint is reviewed and - if upheld – actioned by the appropriate individual or team.

Objective 3 - There is evidence of student engagement outcomes influencing planning and decision making (continued).

Examples of Student Engagement Outcomes

The student engagement outcomes at the College can be demonstrated by the following:

- Introduction of student kitchens at the Aberdeen Altens, Aberdeen City, and Fraserburgh Campuses, where the students have access to hot water, microwaves, fridges, and cutlery. The SA put forward a proposal to the Executive Team and this was actioned quickly, with the College taking on the cost of implementing and maintaining the kitchens. The student kitchens are very popular and have attracted positive feedback.
- The Student Pantry which was created as a response to the cost of living and heating crises. The Pantry serves as a foodbank at each of the three campuses and was recently extended to the Scottish Maritime Academy. The Pantry is financed and maintained by the SA, primarily via fundraising done as part of the Sparkle winter festival.
- The Breakfast Club - which allows students to enjoy a free breakfast and is seen as a major driver for student retention. This is funded solely by the SA.
- Reaching an agreement with the College's catering provider – Inspire - regarding price increases to the items on offer. The SA successfully requested that there is no price increase to a selection of filling, healthy, and accessible food items, to limit any financial pressures on students when it comes to food.
- The Language Café – which offers sessions for students looking to practice their English and learn about different cultures. The Language Café has been supported by the College's library staff (although due to capacity issues this has recently changed) and has been highly successful, with sessions recently introduced at the Fraserburgh campus thanks to student demand.
- Improvements at class-level made as a result of student feedback, such as swapping units taught at the HND Year 2 Physics course to be more suited towards the students' skills and knowledge, or changing the class times for Hair & Beauty courses to end earlier in the day.
- Introducing mindfulness sessions at the College's Planetarium and more physical activities via the Active Campus programme.
- Incorporating student feedback to update the SMHA, Student Wellbeing Plan, and needs assessment documentation to make them more student-friendly, inclusive, and fit for purpose.

Objective 4 - Adequate resources are allocated to student engagement activities, including the Students' Association.

SA Budget

The SA's budget is agreed annually at a meeting of the Regional Board, based on a proposal submitted by the SA. We reviewed the approved proposal and budget and confirmed that they included robust explanations of changes made in comparison to prior years and defined the SA's requirements to meet their ambitions.

Staff Resource

The SA Presidents engage with the students and the College to support the achievement of any initiatives outlined in their election manifestos and the SPA. Both sabbatical officers work full-time and divide their time between the different campuses to ensure that the SA maintains adequate presence at each location.

The Executive Officers are voluntary, part-time, positions who support the Presidents and make advancements in their own areas of interest. They work together with the Presidents and College staff to implement their projects and represent the student population by participating in the SRC and various Committees and working groups.

The Student Engagement and Wellbeing Manager is the main point of contact between the College and the SA and coordinates the majority of cooperation between the two. Although the post is full-time, the amount of student engagement responsibilities that they participate in has impacted on their ability to dedicate significant time to the wellbeing aspects of their role. The College recruited the Student Engagement and Wellbeing Support Assistant in March 2025 for a fixed term of 12 months, with their main responsibilities revolving around supporting the Student Engagement and Wellbeing Manager, the SA Presidents, and the SA as a whole.

Other staff members, such as the Student Support and Engagement Coordinator and the Student Support Managers, dedicate significant amounts of time to student engagement activities.

Academic Tutors have an hour set aside per week for engaging directly with students and building their understanding of the College experience. From our discussions with staff, we verified that this amount of time is seen as adequate.

Student Engagement

Objective 4 - Adequate resources are allocated to student engagement activities, including the Students' Association (continued).

Observation	Risk	Recommendation	Management Response
<p>From our discussions with a sample of staff and the SA Presidents, we found that while the College and the SA are performing well in relation to their strategic and operational objectives around student engagement, the staff resource available provides a challenge in undertaking major developments and improvements. This carries additional risks as the demand for student engagement activities at NESCol has been rapidly growing in recent years.</p> <p>We confirmed that activities such as maintaining the Student Pantry, attending committee meetings, and onboarding Class Reps, are particularly time intensive, leaving little time for working on new initiatives or progressing ongoing projects.</p> <p>While the recruitment of the Student Engagement and Wellbeing Support Assistant has been positive in freeing up the Student Engagement and Wellbeing Manager's time to engage in other activities within their role, it was stated that this was unlikely to result in permanent developments in relation to student engagement, given that the post is a fixed term role for 12 months.</p> <p>Due to the Student Engagement and Wellbeing Manager being an essential focal point between the College and the SA, there are additional succession planning and organisational knowledge transfer risks present.</p>	<p>The staff resource dedicated to student engagement activities becomes insufficient to meet growing demand.</p> <p>The SA is not able to fully implement new or ongoing projects, resulting in poor student engagement.</p> <p>The succession planning and organisational knowledge transfer arrangements result in a setback to student engagement activity and relationship with the SA in the event of losing key staff.</p>	<p>R2 The College should review the impact of recruiting the Student Engagement and Wellbeing Support Assistant over their term of employment and evaluate whether it has resulted in marked improvements to the student engagement outcomes in comparison to the relevant costs. If appropriate, the Student Engagement and Wellbeing Manager should prepare a business case for extending the fixed term and/or enhancing the post holder's responsibilities to include developmental activity.</p> <p>Key Performance Indicators for student engagement should be included within the new Strategic Plan and the Student Experience Strategy to enable the College to monitor whether associated strategic objectives are being achieved using the allocated resources.</p> <p>The College should examine its succession planning and organisational knowledge transfer arrangements in relation to student engagement and its relationship with the SA. It should be determined whether these are appropriate to mitigate associated risks, particularly around progressing ongoing projects and culture in the event of loss of key staff.</p>	<p>A Student Engagement Management workshop is scheduled for 11 June where the team will reflect on the specific actions, including staffing requirements. The sub-strategy workshop for Our Student Experience took place at the beginning of May and a draft will be shared with Strategic Leadership Team early June.</p> <p>To be actioned by: Assistant Principal Curriculum and Student Experience and Head of Student Support and Engagement</p> <p>No later than: 31 December 2025</p>
			<p>Grade</p> <p>3</p>

Student Engagement

Objective 4 - Adequate resources are allocated to student engagement activities, including the Students' Association (continued).

Observation	Risk	Recommendation	Management Response		
<p>The SA Executive Officers are only onboarded around October in each AY due to capacity constraints within the SA Team.</p> <p>Executive Officers may occasionally find it difficult to dedicate time towards student engagement activities due to balancing their responsibilities with their studies. For example, the Executive Officer for the Aberdeen Altens Campus stepped down during AY 2024/25 because of this.</p> <p>The SRC has oversight over the progress being made on Executive Officers' projects, and the SEAG enables the Executive Officers to identify the key staff members and teams at the College to collaborate with to implement said projects. However, the Executive Officers' contribution towards student experience can be unstructured and vary significantly depending on the amount of time that they can dedicate to their area of interest and to wider SA activities during the AY.</p> <p>Additionally, our discussions with staff highlighted that historically, the SA has had challenges in getting the desired level of support from the Executive Officers, for example for assisting with student elections and events.</p>	<p>The Executive Officers are onboarded late, leading to a lack of buy-in into their role within the SA.</p> <p>The SA's structure and Constitution does not allow or incentivise the Executive Officers to balance their responsibilities with their studies and engage in wider SA activities.</p> <p>The SA's structure and Constitution does not support the SA Presidents in delivering the intended outcomes of their Manifestos and the SPA.</p>	<p>R3 The College and the SA should conduct an exercise to evaluate whether there are sufficient resources available to onboard Executive Officers early on in each AY , in order to encourage better buy-in for their role within the SA.</p> <p>The College and the SA should consider whether the current SA structure enables the SA to achieve its objectives and meet growing student demand. This should include consideration of whether the Executive Officer role could be better embedded into the SA's activities, outwith the specific interest area that each Executive Officer is aligned with.</p> <p>The College should examine whether the Executive Officers could be better supported or more incentivised in their student engagement activities, so that they can contribute more to the SA and the student experience consistently throughout the AY.</p>	<p>A Student Engagement Management workshop is scheduled for 11 June where the team will reflect on the specific actions required to address the recommendation. This will also be discussed with the new sabbatical officer team who come into post in July. As part of our participation in the 'Scotland's Tertiary Enhancement Programme' (STEP) project - Strategies to enhance participation and engagement for time poor and cash poor students - we will review opportunities to incentivise SA engagement. The process to review the SA constitution with the National Union of Students (NUS) has already commenced, which will also support changes required to the Executive Officer role.</p> <p>To be actioned by: Assistant Principal Curriculum and Student Experience, Head of Student Support and Engagement and Student Engagement and Wellbeing Manager</p> <p>No later than: 31 December 2025</p>		
			<table><tr><td>Grade</td><td>3</td></tr></table>	Grade	3
Grade	3				

Objective 5 - Training and support is provided to staff and students where necessary.

Training – Staff

The College has a mandatory training module in place for staff related to student engagement – “What the Student Experience Teams Can Do for You?”. This course is delivered to staff members as part of their induction and is on a three-year refresher cycle. Part of the course familiarises staff members with the SA and what they do. Employees can also review the various activities that the SA looks after, such as clubs and societies, projects, events, collection of student feedback, and supporting student voice.

Staff members, including Academic Tutors, also have access to different training opportunities that may be useful in student engagement activities, such as conflict management training or various “minibites” training sessions.

Training – SA

New SA Presidents commencing in their elected role receive a standard NESCol induction, as well as a President Induction facilitated by the Student Engagement and Wellbeing Manager. These sessions cover working arrangements, the purpose of the SA and the activities it engages in, and responsibilities and expectations placed on the SA Presidents. The Presidents are also introduced to key individuals and teams across the College and have a handover period with the outgoing team.

Furthermore, the SA Presidents receive training from sparqs which focuses on quality enhancement and from NUS which centres on facilitating effective student voice and developing leadership skills. Additional training, such as mental health first aid training, may be delivered by internal or external providers depending on need.

Executive Officers complete their own induction course which takes them through their role and responsibilities, the SLE model and how they can support its achievement, the SRC and their role within it, and how they should support students and engage in project planning. There is also an Executive Officer Guide in place which summarises the role and its benefits.

Class Reps are provided with appropriate training and an accompanying ‘Course Rep Resource Pack’ by sparqs. The training consists of an online module for self-directed independent study and a workshop with a trainer. It details the Class Reps’ role, how they should represent students, considerations for successful partnerships, and it signposts useful resources. Additional training was delivered to Class Reps by the Scottish Action for Mental Health (SAMH).

Both the Executive Officers and the Class Reps are onboarded and supported by the Student Engagement and Wellbeing Manager and the SA Presidents.

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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North East Scotland College

Student Fees

Internal Audit report No: 2025/04

Draft issued: 20 May 2025

Final issued: 21 May 2025



Contents

		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1
	• Scope, Objectives and Overall Findings	2
	• Audit Approach	2
	• Summary of Main Findings	3
	• Acknowledgements	3
Section 2	Main Findings	4 - 12

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Risk Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

This review focused on the controls in place to mitigate the following risks on the North East Scotland College ('the College') Strategic Risk Register as at February 2025:

- Risk 5.1 - Funding and increasing cost pressures will reduce the College's ability to achieve a balanced budget and challenge future sustainability (current rating = 16, amber).

Background

As part of the Internal Audit programme at the College for 2024/25 we carried out a review of the systems in place for Student Fees. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances to the Principal and the Audit and Risk Committee that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

In the most recent financial statements for 2023/24, student fee income (including education contracts) for the College group totalled £8.898m (2022/23 - £7.678m); which is made up of £4.926m (£4.005m) from full-time home and EU students, £0.346m (£0.269m) from full-time international students, and £3.626m (£3.404) for Education Contracts which includes £2.364m (£2.401m) other tuition, and £1.262m (£1.003m) for Skills Development Scotland funding.

The majority of students attending full-time further education courses are not charged a fee. Income is recovered from the Scottish Funding Council through the fee waiver grant. The bulk of full-time students on higher education courses are funded by the Student Awards Agency for Scotland (SAAS). For the remaining full-time students fees are payable by the student or by a sponsor, often the student's employer. Students liable to pay part-time fees can claim exemption if they are able to provide evidence of entitlement to specific benefits, or if they are from low-income families, and the fee income is recovered through the fee waiver grant. Rest of UK (RUK) and overseas students pay higher fees than students from Scotland.

Scope, Objectives and Overall Findings

The main purpose of this review was to ensure that the policies, procedures and processes in place within MIS and Finance for recording, processing, invoicing and receiving of student fees are effective.

The table below notes each separate objective for this review and records the results:

Objective	Findings				
The objectives of this audit were to ensure that:		1	2	3	Actions already planned
		No. of Agreed Actions			
1. Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS	Good	0	0	0	
2. Modern apprenticeship students and employer information are accurately identified during the enrolment process and also accurately recorded in the MIS and Finance system to allow income to be tracked effectively	Good	0	0	0	
3. There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems	Good	0	0	0	
4. All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified	Good	0	0	0	
5. Adequate debt management and recovery procedures are in place and are consistently followed in practice	Good	0	0	0	✓
Overall Level of Assurance		0	0	0	
		System meets control objectives.			

Audit Approach

Through discussion with MIS and Finance staff we identified the key internal controls in place within the College's student fees process and compare these with expected controls. We have reported on areas where expected controls were found to be absent or where controls could be further strengthened.

Compliance testing was then carried out, where necessary, to ensure that the controls in place were operating effectively.

Summary of Main Findings

Strengths

- Detailed guidance documents relating to student funding are available on the website for students to access in advance of application, and during enrolment;
- Enrolment is completed by students online and imported to the student records system, Unit-E;
- There is a separate application process in place for Modern Apprenticeship (MA) students. Once the application is complete, the MA students enter the same enrolment process as other students;
- Contracts are drawn up for MA students, detailing the level of fee due to the College. These are signed by both the student and employer to ensure that there is an understanding of the fee due and who will be responsible for payment, where applicable;
- The Student Records Team review student fees at the enrolment stage, with a further detailed review undertaken by the Finance team before transferring information from Unit-E to the SUN finance system. This is monitored on an ongoing basis to ensure the correct fee source is applied to each student and invoiced appropriately.
- Where a student is not self-funded, supporting evidence is required to ensure that the correct finance source is applied to the student;
- Data is transferred between the student records system and finance system on a regular basis with several checks and approvals required ensuring accuracy;
- From sample testing we were able to determine that where invoices had been raised, these were correctly raised in line with the fee recorded on the student record and finance systems;
- There are detailed and up to date Debt Management policies and procedures in place. From completion of sample testing, we were able to evidence that these are followed in practice; and
- Where a student debt cannot be recovered, recommendation to write it off is proposed by the debt collection agency. This must be presented to, and approved by, the Finance and Resources Committee prior to write-off.

Actions already planned

- Due to workload pressures, responsibility for the processing of student kit invoices is being moved from the Student Funding team to the Administration team. It is expected that this change will allow kit invoices to be processed earlier in the academic year, which in turn is aimed at reducing issues relating to recovery of debt which are related to student kit fees.

Weaknesses

- No significant weaknesses were noted from the work performed

Acknowledgments

We would like to take this opportunity to thank the staff at North East Scotland College who helped us during the course of our audit visit.

Main Findings

Objective 1 - Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS

Detailed guidance documents about student funding are available on the College website. This includes guidance for:

- Funding for Full Time Courses, including for Non-Advanced and Advanced courses;
- Funding for Part Time Courses; and
- Funding for Distance Learning Courses.

It is explained within the guidance webpages that eligibility for funding is determined by several factors, including student nationality and the country where they are resident. Eligibility criteria can be complex, and students are encouraged to contact the College Student Advice Centre for support if they are unsure about their eligibility for funding.

Students who are not eligible for funding pay their own tuition fees and are deemed to be self-funded students. The tuition fee that is due varies depending on the fee status of the student and course of study. As described in the guidance document it is expected that students pay the full fee for any programme of study prior to the commencement of the programme, however the College will allow for arrangement of a payment plan for students unable to pay the total fee outright. This would typically be split evenly over up to six months if between £201 - £1,000; or a maximum of eight months if the fee exceeds £1,000. No instalment plans are available if the fee is £200 or under, or the course duration is under 60 calendar days.

A student's fees may also be paid by an employer or sponsor, meaning that the employer or sponsor would be invoiced directly. If confirmation of sponsorship is not received, the student will be treated as 'self-funding' and become liable for fees due.

The application and enrolment process was discussed with the Student Data and Records Officer to establish how student record information is gathered and checked for accuracy. Once the application has been assessed, successful students will be made an offer for a place at the College on a conditional or unconditional basis. Once an offer is made, students enter a 'pre-enrolled' status to ensure that the fee they owe is fully accounted for and then will be given access to the online system to become enrolled as a student with the College.

The enrolment form contains information about finance source, including how a fee for the course will be paid. For full time further education (FE) students, this is typically source of finance (SoF) 22: Fee waiver – full-time non-advanced, and for higher education (HE) students SoF 01: Student Awards Agency for Scotland (SAAS). If a student is on a FE part time course and in receipt of certain benefits, they may be entitled to a part time fee waiver and should select the most relevant option to their circumstances when entering enrolment information. If a student is not eligible for funding and will be paying their own fees, this is recorded as SoF 14: Self Financing for home students, or SoF 36: Self-financing (full rate) for overseas students.

Objective 1 - Enrolment procedures across the College are sufficient to ensure accuracy of student records information, including adequate checking of student data by MIS (continued)

To minimise issues relating to student fees, Student Records apply a 'blanket' fee to full time courses, and this can be manually overridden for each student depending on their unique circumstances. The student's residency status, and the funding source, are taken into consideration when determining the final amount to invoice for student fees. From discussion with MIS staff, it was noted that the team perform a high-level review before transfer from Unit-E to SUN and correct any fee codes that have been incorrectly entered and confirm that the correct fees are being charged before passing to Finance.

In order to ensure that information relating to student fees is correct, it is important that the information captured in Unit-E is accurate and complete. From a Unit-E data report obtained during the review, we performed a high-level review of the data, with a focus on the fields which may impact on fee status. Our review considered whether the SoF code and fee status were aligned with other data fields, including the student mode of attendance and course title. We discussed our findings with the Student Data and Records Officer and determined that the information was accurate, and where records were incomplete, a reasonable explanation was provided.

All part time course fees assigned in Unit-E relate to the standard, full cost of the course before any fee waivers or discounts. It was explained that fees for full time courses are not assigned within Unit-E. Full time fees are standardised, and are assigned by the Business Office staff, who issue invoices for these students.

Employer bookings are a manual process and require the employer to complete a manual form with the Admissions team. Fee waivers are also a manual process with a fee waiver form to be completed, and evidence provided to Admissions to verify fee waiver status.

Modern Apprenticeship (MA) students are recorded in the system as zero fee, due to funding being provided from Skills Development Scotland (SDS) as opposed to being invoiced to the student or a sponsor. Other funding is also available through the Share Prosperity Fund and Energy Transition Fund, with the same process in place. In addition to this, some courses are rated as being zero fee and are assigned SoF 26 – cost borne by the College.

Objective 2 - Modern apprenticeship students and employer information are accurately identified during the enrolment process and also accurately recorded in the MIS and Finance system to allow income to be tracked effectively

MA students are identified at the application stage. MA students must be employed on a full-time basis and are not allowed to pay any portion of their own fees, with the fees being paid by a sponsor. MAs are available to all ages but are generally aimed at 16 – 24-year-olds.

There is a separate application process for MAs. The application process is completed online by the MA student and includes a set of standard questions regarding personal details, residency and eligibility of the student, as well as Apprenticeship-specific questions and details of their employer. They will also select the discipline, Scottish Credit and Qualifications Framework (SCQF) level and campus they wish to study at.

The student is then entered into the Unit-E system under the “pre-enrolled” status at the point of application. A link is provided, allowing access to the College's enrolment portal and the enrolment process completed. Credits cannot be claimed, and the student cannot be graded on any assessments until this enrolment is completed. MA Co-ordinators will review the application to confirm student eligibility, and to confirm that the application is completed correctly. The remainder of the enrolment process is then in line with that detailed above under Objective 1.

The College prepares a draft contract for the MA placement. This details the fees to be paid by the employer (if any), as well as setting out the regular days / times that the MA will attend their course. Usually, the College will meet face-to-face with both the employer and the apprentice together to allow all parties to agree and sign the contract.

It was noted that students may not always be aware of their eligibility for a MA at the point of application, with students aging out of funding eligibility, or being ineligible for another reason. Where this is the case, students will be given the opportunity to continue their studies as self-financed or employer funded.

At this stage, details of the contract are passed to the Finance team, who will arrange invoicing and fee recovery from SDS and employers. The transfer of information from the MIS to the Finance system is detailed below under Objective 3.

The ‘fee amount’ is determined by SDS and these amounts are set at different rates, depending on the discipline and level of study. The College receives a pre-determined amount from SDS for each student based on their age and the discipline and course selected. In some instances, there may be a ‘top up’ that the employer is required to pay based on the students age. There are three levels to this:

- 16 – 19 will receive maximum funding from SDS;
- 20 – 24 will usually have to pay a top-up fee from employer; and
- 25+ will often have to pay a high proportion, or the full fee.

Specific fee amounts vary per discipline of course, so the proportion of funding, and the resulting top-up to be paid, at each level can vary slightly.

Objective 2 - Modern apprenticeship students and employer information are accurately identified during the enrolment process and also accurately recorded in the MIS and Finance system to allow income to be tracked effectively (continued)

Where employers are booking their employees onto a course, they must complete the Employer Booking Form. The form is populated with the student's personal details; the details of the course they are booking; and the employer's details. The form also includes a standard agreement that the employer will meet all fees and expenses associated with this student's course, and advises that payment terms are 30 days. Bookings cannot be processed without a purchase order, which the employer should provide along with the completed form. MA students will also get their employer to complete and provide an Employer Booking form in instances where the employer is required to pay any 'top-up' towards their apprenticeship course fees.

Completed Employer Booking forms are provided to the Credit Controller. The Controller assesses the employer to determine whether they are eligible to provide the 30-day payment term facility, that they are in good standing with the College and have not accrued bad debt with them previously. Where it is deemed that the employer should not be given the facility, they are invoiced up front, in full for the fees.

Employers are given access to the Employer Portal, where they can review a list of all their employees enrolled at the College, and can monitor some limited information including attendance.

Objective 3 - There is accurate and timely transfer of data between the student records system and the finance system, and regular reconciliation between the systems

Data is transferred between the student records system, Unit-E and the finance system, SUN, on a regular basis. During periods where there are high volumes of enrolments, such as at the beginning of the academic year, the transfer is processed weekly. At other times of the year, where there is less enrolment data, this exercise is performed fortnightly.

A report containing all Unit-E transactions is run by the Student Data and Records Officer, which picks up all transactions processed through Unit-E, including all receipts and payments. The report is uploaded into an Excel report, which is then checked by the Student Data and Records Officer to ensure that data is complete, and the information included in the report is correct. Once these checks have been completed, the Student Data and Records Officer contacts the Accounts Payable Assistant to let them know that the data is ready for transfer into the SUN system.

The Accounts Payable Assistant generates three reports covering customer details, invoices to be processed, and receipts. Each report is checked for accuracy and completeness before being uploaded into SUN. Using the transfer profile functionality within SUN, the reports are imported and invoices automatically generated.

Once complete, a reconciliation is undertaken between the Unit-E and SUN reports to ensure that all data has been accurately transferred. A copy of the reconciliation is filed as a backup, and once complete, is signed to confirm that the reports reconcile.

Student Fees

Objective 4 - All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified

As identified under Objective 1, a students' SoF is identified during enrolment and transferred to Unit-E based on this information. Where students are not entitled to funding through Scottish Funding Council (SFC), SAAS, or a fee waiver, they will be self-funded or sponsored by an employer who will finance the fees.

Students are entered into the Unit-E system and first given a 'pre-enrolled status'. This allows for the College to allocate SoF codes to each student based on the information they have entered in their application. At this stage, course costs are allocated to each student. The Student Records team will run a report from Unit-E and review all details within this before passing on to Finance. During this review, amendments may be required that result in a change in course fees.

Some courses are assigned "VAR" as their course fee in Unit-E. These are courses where prices can vary based on the student's programme of study, with no fixed fee in place, for example infill courses.

At the pre-enrolment stage, Unit-E treats the standard, UK resident fee as the default, and this fee would be allocated to all students regardless of residency. Where a student is not eligible for the home rate and is classified as being an international student, this would be identified during the Student Records team review and flagged so that the Finance team issue an invoice at the full international rate. These reports are run and reviewed by the Student Records team regularly. At the beginning of the academic year, these are reviewed each week, and as the volume of enrolments are reduced, these reports are run fortnightly.

The Finance team will enter these details into SUN, which will prepare invoicing for each of the students' fees – sending these either to the student or their employer / sponsor based on SoF and details entered at application.

It was established that each course has an agreed fee. Courses have different fee values depending on the funding source or if a separate fee has been agreed as part of a contract to deliver a course.

As part of our testing, we selected a sample of 25 students and tested the following:

- Ensuring an invoice had been raised to the appropriate party based on the SoF code;
- Agreeing the fee to rates for 2024/25;
- Ensuring invoice agreed to fee; and
- Fee correctly transferred to SUN.

Our sample included three students on courses with variable course fees, where the fee was noted as 'VAR'. We could therefore not agree the invoice value back to the Unit-E fee for these students. However, we reviewed evidence to confirm that the fees were correctly charged on each invoice, and that these agreed to any relevant contracts, agreements or policies which set out the fees to be charged. No issues were noted. Two of these sampled students were on Infill courses. Infill course fees are structured the same as their full-time counterparts but are based on the number of units that each individual completes. Unit-E assigns the VAR fee to infill courses in the system. It was explained that at the end of the academic session, a review of all infill courses is performed to confirm that the units that the student has taken agrees to the units charged, with differences are investigated.

Objective 4 - All fees are fully and correctly invoiced and processed for self-financing students and sponsored students. Fee-waiver students are appropriately identified (continued)

For three students in our sample, the fee per Unit-E differed from the amounts charged on their relevant invoices. In each case, we discussed the charges with a member of the Student Records team and reviewed evidence to confirm that the correct amount had been invoiced.

For the remaining 19 student fees sampled, we confirmed that the invoices raised were in line with the fee amount recorded on the Unit-E system.

Fee waiver:

Students are mainly identified at the application and enrolment stages where it is flagged that they may be eligible for fee waiver. There is additional guidance on the College website that sets out under which circumstances a student may be eligible to have their fees waived. The majority of students attending full-time FE courses are not charged a fee. Income is recovered from the SFC through the fee waiver grant. The bulk of full-time students on higher education courses are funded by SAAS.

The course the student is enrolling onto is then checked to ensure that it is eligible for a fee waiver. If eligible, the student is required to provide evidence to the College to confirm eligibility. If a part time student is applied due to low income, a form should be completed by the student, which is then submitted to Funding for review. For other part time fee waivers, evidence of being in receipt of benefit requires to be provided with the evidence submitted dated within the last four weeks. Alternatively, the student can provide evidence of receiving payment together with an older benefits letter.

If a student pays for their course but it is later determined that they were eligible for a fee waiver at the time of application, and evidence can be provided of this change, then the student may be eligible for a refund which is issued in the form of a credit note.

Objective 5 - Adequate debt management and recovery procedures are in place and are consistently followed in practice

The College has a documented Credit Control Procedures (April 2023) and a specific procedure for Contacting Students in relation of unpaid invoices (March 2023). Roles relating to debt management and recovery are clearly established and include the following:

- Financial Controller – External Affairs:
 - Review reporting to ensure that credit control is effective;
 - Meeting monthly with the Credit Manager to discuss collection activity;
- Credit Controller:
 - Pursue debts until it is determined to be uncollectible;
 - Prepare a list of uncollectable amounts for Credit Manager with details of work undertaken on a monthly basis;
 - Provide monthly summary of aging debt to credit manager;
 - Lease with debt collection agencies;
- Credit Manager:
 - Review report of uncollectable amounts and discuss action taken to date; and
 - Agree debtors to be passed to the collection agency.

Debt management and recovery in relation to student fees was discussed with the Finance team. It was established that all invoices relating to student fees have 30-day payment terms. However, as noted under Objective 1, students may enter into a payment plan agreed with the College at the beginning of each academic year if they are unable to pay the total fee upfront. The due date of each invoice is input to the sales ledger to ensure that aged debt reports are accurate. On a monthly basis at period end, an aged debtors listing is produced. The report is reviewed, and items and balances are identified for follow up. For overdue student debt, it should be identified if there is any known reasons as to why the debt has not yet been paid. This may be determined through discussions with the student, or with input from Curriculum Managers or Head of Sector who may be aware of additional factors leading to non-payment. Payments plans should also be considered for students that are experiencing financial hardship.

There are various reasons why a student may not meet the payment date. Students may be eligible for SAAS funding, in which case there may be a delay in application to SAAS resulting in temporary non-funding. Students should communicate with Finance regarding SAAS applications to allow the SoF to be updated if applicable. Issues may also arise where students withdraw from the course. If a student withdraws after four weeks of starting the course, but prior to 1st December, Finance generate a pro-rata invoice.

Objective 5 - Adequate debt management and recovery procedures are in place and are consistently followed in practice (continued)

Within the Contacting Students Procedures (March 2023), it is established that first contact with the students should be made before the due date of the invoice. Contact should continue until the invoice is paid in full or a referral is made to debt collectors. The standard contact schedule is as follows:

- Contact 1: 1 week before due date - Email to student;
- Contact 2: 1 week after due date – Email reminder and phone call to student;
- Contact 3 to 5: weekly after Contact 2 – Email and phone calls to request payment and propose solutions;
- Contact 6: 5 weeks after due date – Email and warning of suspension letter;
- Contact 7: 6 weeks after due date – Suspension, email to Curriculum Manager with student copied in; and
- Contact 8: 14 weeks after due date – Email to student and referral to debt collector.

It should be noted that during the above process, there will be ongoing attempts to contact the student via email and phone call. Should contact be made with the student, then a resolution will be sought if possible and the procedure above paused.

The decision will be made to write-off debts once recommended by the debt collection agency and all other recovery options have been exhausted. Debt write-off is submitted to and authorised by the Finance and Resource Committee on an annual basis.

As part of our testing, we reviewed the current student fees aged debt report to May 2025. We selected a sample of 10 student debts and discussed recovery actions taken to date. The sample covered debts that were between 18 and 2,113 days overdue. For all of the student debts tested, we were able to verify that contact had been attempted or made with the students in line with the standard contact schedule set out above. For six of the debts, the College had successfully engaged the student in a payment plan and the debts were being actively reduced. For a further two of the debts, following failure to contact student and engage them in a payment plan, a referral was made to the College's debt collection agency. At present, the agency is working to recover the debts although consideration will be given to write off if this is unsuccessful. For one of the debts, the College is in the process of attempting to engage with the student although consideration will be given to escalating action if contact is not successful. For the final debt in our sample, the College has not been able to secure contact with the student. However, the student is still enrolled at the College and there is ongoing discussion with the Curriculum team.

During our testing it was noted that three of the student debts selected in our sample were in part related to the invoicing of kits for participation in specific courses. Through discussion with the Credit Control team, it was determined that kit invoices for the current academic year were not processed until February 2025. In one of the sampled cases, the student had withdrawn several months before this date and as a result, attempts to contact the student and recover the debt are significantly more difficult than with a current student.

Due to capacity issues, responsibility for raising these student kit invoices is being moved from the Student Funding team to the Administration team. It is hoped that from academic year 2025/26 onwards, student kit invoices will be raised earlier in the academic year, thus reducing issues in relation to recovery of fees.

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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North East Scotland College

Marketing and Communications

Internal Audit report No: 2025/02

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Contents

		Page
Section 1	Management Summary	
	• Overall Level of Assurance	1
	• Risk Assessment	1
	• Background	1 - 2
	• Scope, Objectives and Overall Findings	2
	• Audit Approach	3
	• Summary of Main Findings	3
	• Acknowledgements	3
Section 2	Main Findings	4 - 13

Level of Assurance

In addition to the grading of individual recommendations in the action plan, audit findings are assessed and graded on an overall basis to denote the level of assurance that can be taken from the report. Risk and materiality levels are considered in the assessment and grading process as well as the general quality of the procedures in place.

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Action Grades

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Risk Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

Management Summary

Overall Level of Assurance

Good	System meets control objectives.
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Risk Assessment

This review focused on the controls in place to mitigate the following risks on the North East Scotland College ('the College' or 'NESCol') Strategic Risk Register (as at February 2025):

- Risk 3.1 - If the College does not successfully engage with employers and other key stakeholders, THEN we will not be able to identify and meet their needs (current rating = 9, amber); and
- Risk 3.2 - If the College does not work closely with Local Authorities and Schools, THEN effective learner pathways will not be delivered throughout the region (current rating = 9 amber).

Background

As part of the Internal Audit programme at the College for 2024/25, we carried out a review of the systems in place in relation to Marketing and Communications. The Audit Needs Assessment identified this as an area where risk can arise and where Internal Audit can assist in providing assurances that the related control environment is operating effectively, ensuring risk is maintained at an acceptable level.

Management of the College's public image is an important facet of ensuring that prospective and current staff and students view the College as an attractive place to work and study. Maximising the benefits of positive publicity, as well as mitigating the impact of any negative publicity, are both key in ensuring that the College maintains a favourable public image.

Internal communication is vital in ensuring that staff and students are informed of any developments at the College and are provided with sufficient opportunities to make their voices heard. It is also valuable in creating a shared culture and identity within the College, which is made up of three campuses (Aberdeen Altens Campus, Aberdeen City Campus, Fraserburgh Campus), in addition to the Scottish Maritime Academy and the wholly owned subsidiary of ASET International Energy Training Academy.

The Marketing and Communications (M&C) Team underwent a restructuring exercise in early 2024, following a full review of the function. The primary change drivers included:

- Evolving technology and marketing trends, requiring increased digital capacity and capability;
- Opportunities for a strategic approach to demand management, to meet evolving priorities;
- Challenges with operational planning and workflow, leading to a reactive approach; and
- Need to address an imbalanced management structure and focus on individual development, team dynamic and defined roles and responsibilities.

Background (continued)

The current M&C Team structure is as follows:

- Assistant Principal (AP) Planning and Communication manages the overall Team:
 - Marketing and Communications Manager:
 - Digital Operations Officer;
 - x2 Digital Content Officers; and
 - x2 Marketing and Communications Officers.
 - Marketing and Communications Manager:
 - Events Officer;
 - x2 Graphic Designers; and
 - Marketing and Communications Assistant.

Scope, Objectives and Overall Findings

This audit focused on the systems in place within the College for the management of positive and negative publicity externally, and internal communication, following the recent restructuring of the Marketing and Communications team.

The table below notes each separate objective for this review and records the results:

Objective	Findings				
The objectives of the audit were to ensure that:		1	2	3	Actions already in progress
		No. of Agreed Actions			
1. The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation.	Good	-	-	-	✓
2. Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services.	Good	-	-	-	✓
Overall Level of Assurance	Good	-	-	-	
		System meets control objectives.			

Audit Approach

The AP Planning and Communication, who oversees marketing and communications activity within the College, and a sample of other College managers, were interviewed to determine current working practices.

The College's internal and external communication strategies, policies and procedures were reviewed, and their content benchmarked against good practice, identifying any areas requiring improvement.

The results of recent staff surveys relevant to internal communication were reviewed to ensure that issues raised are being addressed where appropriate.

Summary of Main Findings

Strengths

- The M&C Team underwent a restructuring exercise in 2024, which was underpinned by a wholesale review of the function. A recent (March 2025) evaluation of the restructuring by the AP Planning and Communication highlighted the enhancements delivered by these structural changes and identified further development opportunities. The overall view of the restructuring exercise was positive.
- The College has a strong brand identity, created and maintained in-house by the M&C Team, with style and accessibility guides in place. It was evident that the use of NESCol branding is widely embedded across the College.
- The M&C Team utilises a wide range of mechanisms for planning, data analysis, monitoring, and performance reporting. Appropriate oversight over the marketing and communication activity is retained by the Executive Team and the Regional Board.
- The M&C Team takes advantage of a variety of marketing tools to advertise the College and its course offering to prospective students, including website, social media, digital and traditional advertising, mobile 'I Van', partnerships, and events.
- The College organises numerous events and participates in various partnerships that serve as excellent opportunities to promote the institution and enhance positive publicity.
- The AP Planning and Communication has extensive experience in public relations and the College manages instances of negative publicity well, mitigating reputational risks.
- The internal communication tools currently deployed are robust. The College managers interviewed advised that joint working between the different areas of the College and campuses is easy to facilitate and works well.
- Our discussions with College managers confirmed that top-down key messages are informative, frequent, and sent using the appropriate channels.
- There are good opportunities for staff to provide feedback, for example through surveys and staff information sessions.

Weaknesses

- The College does not have a current Strategic Plan and supporting Marketing and Communications Strategy. The development of these is currently underway and, as a result, we have not included a recommendation on these points within our report.

Acknowledgments

We would like to take this opportunity to thank the staff at the College who helped us during the course of our review.

Main Findings and Action Plan

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation.

Strategies, Policies and Procedures

The College's three-year Strategic Plan expired in 2023. However, the College is currently undergoing a comprehensive exercise to create a new Strategic Plan, with the ambition of publication in advance of the 2025-26 academic year (AY). There are several sub-strategies which were produced to support the Strategic Plan 2021-2023, including the Marketing and Communications Strategy, and these will all undergo reviews as part of the wider strategic planning refresh. Due to actions already being taken to update the College's Strategic Plan and the supporting strategies, we have made no corresponding recommendation within our report.

We examined the existing Marketing and Communications Strategy, last updated in May 2021 and due for review since May 2023, and confirmed that it appropriately supported the Strategic Plan 2021-2023, explicitly set out the Marketing and Communications (M&C) Team's objectives and explained how they enable the achievement of organisational goals. It also detailed six key communication principles, meant to ensure that the College's strategic ambitions relating to marketing and communications are achieved. Finally, it described the strategy itself together with the monitoring and review arrangements. Overall, we found it to be a good baseline from which a new Marketing and Communications Strategy could be developed, underpinning the College's refreshed Strategic Plan.

The College has also produced several policies which are related to its marketing and communications activity, including:

- IT08 Acceptable Use of IT Policy – aiming to ensure that the IT Facilities at the College are used safely, lawfully, and equitably, and that individuals understand their personal responsibilities for ensuring information security and data protection;
- OS01 Data Protection Policy – explaining how the College will comply with the data protection regulations, and how data is used, retained, and controlled, together with detailing data subject's rights and the responsibilities of staff, students, and other users in relation to data protection;
- Multiple Privacy Notices – confirming how and why the College collects and uses personal data in different contexts;
- SC09 Social Media Policy (currently undergoing review) – outlining the social media tools in place and how they should be used, relevant roles and responsibilities, standards of behaviour and security, and considerations of e-safety and use of external social media;
- PG02 Equality and Diversity Policy – expressing the College's equality values in addition to outlining its obligations under the Equality Act 2010; and
- QA02 Complaints Policy and Complaints Procedure – showing the College's commitment to ensuring that all customers receive the best possible service, and any dissatisfaction is resolved as satisfactorily as possible.

We reviewed the above policies and procedures and verified the documents to be comprehensive and up to date.

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation (continued).

Restructure

As noted in the 'Background' section, the M&C Team underwent a restructuring exercise in early 2024, following a full review of the function which commenced in October 2022. This review included a staff consultation exercise and incorporated a SWOT analysis, input from similar teams in the further education (FE) and higher education (HE) sectors, and comparison against wider marketing and communications best practice. The goal for the restructuring exercise was to provide enhancements in areas addressing the key change drivers (refer to the 'Background' section). These areas included:

- The use of data and analytics to inform Marketing and Communications activity;
- Quality control and consistency of output;
- Regulatory compliance and data management;
- Service standards; and
- Input to College processes and enhancements.

The Assistant Principal (AP) Planning and Communication completed a first-year evaluation of the M&C Team restructuring in March 2025, setting out the enhancements delivered under each change driver. Further development opportunities were also identified, and these will be fed into the M&C Team's Enhancement Plan in AY 2025-26. The overall conclusion of the review was that the main aims for the M&C Team review have been met, with significant improvements delivered. Our independent review of the enhancements delivered concurs with this view.

Branding, Style Guides, and Consent Forms

The M&C Team maintains ownership and control over the College's branding. The Team has produced a Style Guide with the aim of ensuring that the College presents a consistent, professional approach to its brand across all its external and internal communication channels. The guide is intended as a reference for all staff members who are creating content on behalf of the College, and is accessible via the staff intranet – COLIN. In addition, the M&C Team has set out its commitment to utilise best practice in accessible and inclusive communication via the 'Accessibility: NESCol's Marketing and Communications Approach' ('the Accessibility Guide'). The Accessibility Guide illustrates the Team's operational approach to all its methods of communication, with accessibility and inclusivity at the heart of communications planning and delivery. We reviewed the Style Guide and the Accessibility Guide and found them to be comprehensive, useful, and informative.

There are Photography / Filming Consent Forms available to staff members for distribution to ensure that the College complies with data protection regulations by receiving permission before taking any photographs or images of individuals. The consent forms explain how any materials produced will be used and retained.

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation (continued).

Planning, Data Analysis, Monitoring, and Performance Reporting

The M&C Team produces detailed plans for any student recruitment campaigns, such as the 'Your Future Starts Here' campaign. These start with theme development, including brainstorming and identification of trends in the FE and HE sectors, and continue with creative development and collection of data such as students' interests and media habits (for example via surveys). Feedback is also obtained from students, leadership, and staff using focus groups. This culminates in the production of digital, print, and display assets and a full campaign launch. The plans look at the campaign context, objectives, key messaging, target audiences, and concepts.

Each student recruitment campaign is reviewed to measure impact, using the number of applications received as the primary measure of performance. Applications are monitored daily and are reported on weekly through key staff groups. Other performance measures include attendance numbers at the College's Open Days and web activity, monitored daily and reported on monthly. This information is used to guide the focus of the College's marketing activity and determine which tools are performing the best. Updates on student recruitment are presented to the Regional Board through the relevant committees on an annual or six-monthly basis. Similar updates are shared with the Strategic Leadership Team regularly (usually monthly) and are also a standing item on the fortnightly Student Recruitment and Admissions Group meetings, which is chaired by the AP Planning and Communication.

The M&C Team generates monthly reports detailing the College's website traffic, and analyses the number of active users, views, 'Apply Online' clicks, and click-through rates for each course page, enabling the Team to better target its marketing and promotional activity, track the courses with the highest and lowest demand, and inform subject areas of its findings. The Team also does ad-hoc reviews of social media analytics to determine what makes certain posts successful or unsuccessful and incorporates that into planning. Refining the use of data analytics remains an ongoing action for the Team. The M&C Team has developed the 'Marketing and Communications Enhancement Plan AY 2024-25' ('the Enhancement Plan'), which contains seven development drivers, together with the intended positive impacts that the planned improvements will deliver. The actions required to achieve these improvements are described, together with the individuals responsible for implementing each action. Each development driver is also linked to the strategic objectives set out in the College's Strategic Plan 2021-2023 or another source, such as the Tertiary Quality Enhancement Framework. The Enhancement Plan was created in September 2024 and was last updated in February 2025. We reviewed the Enhancement Plan and confirmed that it aligns to the College's Strategic Plan 2021-2023, that the actions to be taken address the identified development drivers, and that planned actions are SMART (specific, measurable, achievable, realistic, and time-bound).

From our discussions with College managers, we determined that more regular meetings between the M&C Team and internal clients at the College, such as Workforce Development, would be useful to proactively meet their needs. The Team is already working towards this with the implementation of an 'account management' model.

The M&C Team reports on its performance primarily via the Enhancement Plan and the College's Evaluation Framework, which is managed by the Quality Team. This measures the progress made against objectives and identifies any gaps in delivery. Additionally, fortnightly meetings between the AP Planning and Communication and the Principal and Chief Executive serve as an opportunity for further performance monitoring and appraisal.

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation (continued).

Marketing Activity and Student Recruitment

The College utilises an array of mechanisms to promote its curriculum offering, advertise itself to prospective learners, and showcase the range of positive activities that it engages in. The tools used include the College's website, social media (including paid social media advertisements), third-party digital advertising, traditional press and radio advertising, outdoor advertising (at bus stops, shopping centres, via billboards, and using a mobile 'I Van'), and partnerships (for example with Aberdeen Football Club). The College also takes advantage of various events such as Open Days and graduations to generate positive publicity and attract students to come study at the College.

The M&C Team has created the College's 'Prospectus 25/26'. The Prospectus details the College's course offering and provides supporting student testimonials. It highlights the potential student pathways and outcomes for each subject area, and showcases the facilities, student services, and learning resources available at the College. Additionally, it outlines the admissions procedure in the form of a flowchart. The Prospectus was designed in line with the NESCol branding and is a major part of the 'Your Future Starts Here' student recruitment campaign. In addition to the Prospectus, the College has produced the 'Part-Time & Distance Learning Courses (January – June 2025)' and the 'School Links College Guide (Academic Year 25/26)' resources, detailing the respective course offerings.

The M&C Team has introduced 'keeping warm' e-mails which are sent out to applicants to enhance conversion rates from application to admission and provide the prospective students with a seamless applicant journey.

Social Media and Content Creation

The College's main social media accounts (Facebook, X, YouTube, Instagram, TikTok, and LinkedIn) are managed and controlled by the M&C Team. Much of the content published is created directly by the Digital Content Officers but can also be submitted by other areas within the College, with all posts vetted for appropriateness, quality, and compliance. Select departments, especially those that are more public facing or produce creative visual materials, have their own dedicated social media accounts which are managed by staff members within the respective teams. This includes, for example:

- Professional Cookery & Hospitality;
- Hair, Beauty and Complementary Therapies;
- Performing Arts;
- Photography; and
- Fashion & Textiles.

The M&C Team retains oversight over the activity of these accounts, and it is available to offer support to the staff members managing them, if required. It also engages in collaborative promotion by sharing and cross-posting of posts. However, additional social media accounts are currently discouraged so that the College's main social media channels can maintain the desired reach and engagement and can present a consistent, professional image of the College to any stakeholders. The M&C Team has previously delivered social media training and awareness sessions to the Student Advice and Support Team and the Students' Association.

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation (continued).

Social Media and Content Creation (continued)

The M&C Team receives a range of requests for support from different areas across the College, and even from external partners, to create appropriate promotional materials and engage in marketing activities. For example, the M&C Team has been asked to:

- Film walk-throughs in the Student Advice Centres to help illustrate the physical journey to students as part of the College's efforts to embed a Trauma Informed Approach and encourage students with anxiety to come in;
- Create branding for the Workforce Development function;
- Create graphics for the 'Corporate Parenting Plan 2024-2026';
- Market the Net Zero Challenge truck and the Energy Transition Skills Hub; and
- Produce materials for the Regional Pathfinder programme for the Scottish Funding Council.

The College captures positive student stories from a range of subject areas. Curriculum staff normally inform the M&C Team about any students who could provide engaging testimonials and facilitate extraordinary stories / case studies. The M&C Team also seeks out such individuals themselves, especially around the time of graduation, and alumni may be approached to share their journey to illustrate these stories to prospective students. Recently, the College published a viral story about a female student at the Scottish Maritime Academy, encouraging women to consider a career path in the fishing industry.

In addition, the College celebrates student success through:

- Modern Apprenticeship Awards – open to all Modern Apprentices who completed their learning pathway. These awards are included as part of the graduation ceremonies; and
- Go Celebrate! Awards – annual student awards for achievements in various areas, with nominations obtained from students and staff.

Events and Partnerships

The College holds two Open Days each year – with the most recent one having taken place on 15 March 2025. Open Days give prospective students a chance to speak to the College staff, learn about the range of courses on offer and the facilities in place, as well as the support services available. They tend to attract between 1,800 to 2,000 visitors. The M&C Team is involved in all aspects of managing the Open Days, including planning and coordinating, establishing key messages, advertising and graphics, signage and wayfinding, participating as part of the event team for the day, evaluating the impact and outcomes of the event, and determining improvements to be carried forward for future events. Feedback from the visitors and colleagues is collected and reviewed and is normally very positive. The exact spend is also analysed to determine the 'return on investment'. The M&C team uses pre-registration forms and surveys to gauge the interest in each subject area prior to the Open Days to encourage better actual attendance where needed.

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation (continued).

Events and Partnerships (continued)

Graduation ceremonies are another major event in the College calendar which the M&C Team is responsible for advertising and organising. Again, detailed plans are created for these, including the running order and staff roles. Each graduation event is evaluated, like the Open Days, with the number of attendees, feedback, and spend all analysed. These evaluations are submitted to the Strategic Leadership Team for review. The M&C Team takes advantage of graduations as an excellent opportunity to promote and showcase the College to a range of stakeholders and generate marketing material. The ceremonies assist the College in having a visible presence in Aberdeen and Fraserburgh, and articles about the events land in the local press. As mentioned earlier, the M&C Team seeks out and publishes several student stories around graduation time to further amplify the College's positive impact and celebrate student success.

The Student Advice and Support Team organises careers fairs such as the Trade, Learn, Earn apprenticeship events (done as part of the Scottish Apprenticeship Week in March). These let students speak to a range of employers and receive advice about the job market, and they allow local employers to advertise themselves and raise their profile to potential hires. The M&C Team supports such events by promoting them and providing assets (e.g. banners, merchandise, leaflets). Good relationships with local employers and external partners are also highlighted through various publicised initiatives such as the 'Aberdeen Tailors Incorporation NESCol Fashion Development Award' or the 'Active Schools Sports Leadership Programme' coordinated with Sport Aberdeen. Finally, the College earned nationwide recognition by winning the Employer Connections prize at the College Development Network (CDN) College Awards 2022 for its partnership with Shell as well as the same category in 2023 for the collaboration with P&J Live. NESCol also won the Skills Development prize at the CDN College Awards in 2023.

The M&C Team takes part in promoting nationwide campaigns such as CDN's #ChooseCollege and #LoveScotlandsColleges digital campaigns.

As part of the Schools-College Partnerships programme, the College collaborates closely with Aberdeen City Council, Aberdeenshire Council, and local schools within the region. The programme is designed to enhance school pupils' learning experiences and understanding of their future pathways. It serves as an important aspect of establishing the College's presence across the local schools and attracting school leavers to come study at the College. The Schools-College Partnerships Team also attends UCAS events to similarly promote the College.

Individual College teams collaborate in various events, initiatives, and partnerships, which create excellent opportunities for positive publicity. For example, with coordination and support from the M&C Team, the Workforce Development Team raised its brand awareness by exhibiting at the 2025 Subsea Expo event and at the 2024 Offshore Energies UK Conference. The College also hosts a creative industries festival – 'Luminate' to showcase students' work to a range of stakeholders. As another example, the Performing Arts and Animation subject area has partnered with the University of Aberdeen and Robert Gordon University to deliver learning programmes which enable the College to reach further audiences and benefit from enhanced awareness of its course offering.

Objective 1 - The structure of the Marketing and Communications team, along with relevant policies, procedures and systems, is in place to assist the College to maximise the benefits from positive publicity and effectively manage negative publicity, reducing the potential risk of damage to the College's reputation (continued).

Negative Publicity

The College's overall Business Continuity Plan (BCP), last updated in October 2023, contains a section on the Communications Response Team (CRT). The CRT is responsible for the communication of factual and timely information to the media and external stakeholders via all relevant communication channels in the event of an incident. The BCP outlines the make-up of the CRT and what its responsibilities are, together with various considerations applicable to incident response. The College has also produced the 'Communications Response Team Guidance' which includes information on roles and responsibilities, contact details, a checklist of actions relating to communications, and guidance on media statements.

The AP Planning and Communication acts as the Chair of the CRT and has the primary responsibility over the College's handling of crisis communications and wider negative publicity. They also support the Students' Association in dealing with press enquiries and negative media attention. They have extensive experience in public relations and incident response both in the private and public sectors. Media statements cannot be made without the approval of the CRT's Chair (or Depute Chair) and the College's Executive Team.

Recent examples of handling negative publicity are as follows:

- The College was made aware of a potential issue in relation to the verification of results and assessment of some units of coursework completed by engineering students at the Aberdeen Altens Campus during the 2023/24 academic session. The College audited this and concluded that there were errors in relation to the award of qualifications and certification made to 50 students. The College is now liaising with the affected students and the Scottish Qualifications Authority (SQA) to remedy this. The press picked this up as a story, submitted enquiries to the College, and published articles regarding it. The AP Planning and Communication managed the College's media response and statements and coordinated with the SQA to ensure that responses provided were aligned.
- The Students' Association's Gender Affirming Fund provides support to gender-diverse students by granting funding for gender-affirming care items or experiences such as binders or deed poll costs. Although the fund was shortlisted for the Liberation and Equality Award at the National Union of Students Scotland Awards 2024, it has also attracted a share of negative attention, especially from individuals on social media. The AP Planning and Communication managed the media response on behalf of the College and the Students' Association and answered a press enquiry made in relation to the fund.

We reviewed the College's media responses to the above incidents and found them to be timely, well-coordinated, and appropriately approved.

Beyond incident response, the M&C Team monitors press coverage regarding the College and reviews articles to make sure that they accurately represent the College's position. The Team also looks at social media activity regarding the College, and tackles any unacceptable comments made towards the College, staff, or students. Staff and students who are negatively affected by such comments are adequately supported by the M&C Team and other appropriate functions.

No formal media / press training has yet been delivered to the Executive Team. However, this is part of the College's wider plans for business continuity enhancements that are to be implemented during the session 2025-26. This will be led by the AP Planning and Communication.

Objective 2 - Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services.

Internal Communication – Day-to-Day

Staff members utilise Microsoft Teams as their primary tool for internal communication across the College. This covers both intra-team as well as inter-departmental communications and includes direct messaging and calls, group chats, and groups based around posts and sharing of documents. The College-wide use of Microsoft Teams for informal chats, sharing of key messages, social purposes, and joint working is seen to be effective and efficient.

E-mail is another key method of communication between staff and with students. All-staff communications are limited and only select members of staff can issue such messages. Instead, COLIN is encouraged as the main channel for reaching all colleagues. All-student e-mails are similarly controlled and those with access are asked to use their judgement to limit the number of all-student e-mails issued to students, to avoid 'inbox fatigue'. Communications with students are largely decentralised and within the remit of each individual department. However, major announcements can be issued via e-mails and the MyNESCol student portal.

COLIN provides a space for both key communications and informal conversations between staff. It includes a full staff directory, including important contact details (for example for the IT Helpdesk), latest updates and news from various areas (including events), staff posts, and more. COLIN also enables teams to create a page on it to establish their presence and boost awareness across the College of what they do and how they can support other teams and individuals. Finally, it serves as a document repository for NESCol's policies and procedures.

Internal Communication – Key Messaging

Weekly 'Notes from the Principal's office' are issued to all staff members across the College, outlining key developments and news.

The College also utilises a monthly 'Staff Bulletin' to share important information with employees. Managers are expected to incorporate the Staff Bulletin's content into team meetings to reinforce the messaging and encourage discussion. The bulletin covers external updates and how these impact the College, internal news including latest initiatives, issues highlighted via staff feedback, campus updates, staff changes, and key dates.

From our discussions with College managers, we found that the updates described above are appreciated and seen as informative and inclusive.

The College regularly holds 'Open Staff Information Sessions' to allow updates to be shared, key topics to be discussed, and feedback to be gathered. Members of the Executive Team attend and present at these sessions, and all staff are encouraged to participate. The Executive Team produces updates which summarise the main discussions held as part of the sessions and issues these to all employees. From our discussions, we found that the sessions are highly valued as an opportunity to openly ask questions and stay informed of key developments at the College.

Objective 2 - Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services (continued).

Internal Communication – Surveys

The College routinely utilises surveys to gather feedback from staff. We reviewed the results of the latest 'Employee Voice Survey', carried out in December 2023, which included some communications-related questions. The response rate was 37%. Feedback from the survey contributed to the College taking actions where weaknesses were identified and investigating how to encourage staff to engage with surveys as a valuable tool for gathering their views.

Joint Working

Individual departments within the College participate in joint working with other areas in both structured and ad-hoc manner. Communication is enabled primarily via Teams, e-mail, and face-to-face meetings and chats, with in-person collaboration being particularly valued where it is practical. Social spaces are also available to students and staff throughout the College, encouraging informal chats.

Many teams across the College have a presence at NESCol's various campuses, even if they are based at a particular campus. For example, the M&C Team is based at Aberdeen City Campus but often visits the Aberdeen Altens Campus or the Fraserburgh Campus to capture appropriate promotional materials, work on wayfinding etc.

Subject areas and student support teams have open lines of communication, and two Student Support and Wellbeing Managers meet monthly with Curriculum Managers. The 'Report + Support' safeguarding referral system is available publicly and via the student information portal. Concerns about student safety, wellbeing, and academic progress must be communicated promptly and effectively, in line with the College's policies and procedures.

There are a number of working groups and committees in place within the College, which involve members from various departments and cover a variety of topics. They establish an opportunity for joint working between staff across the College to directly contribute to and improve the systems in place. There are also several peer support groups in place, such as the Employee Voice Group, which are open to all staff.

Staff Development Days are organised twice a year by the People Services Team and are focused primarily on training. An annual Staff Wellbeing Day takes place in June each year. A variety of regular forums are facilitated, particularly within the curriculum to support development for each subject area. There is no singular staff conference in place but the Welcome Week at the start of each AY includes a range of news and resources that are shared with staff.

Feedback obtained from a sample of College managers indicated that the joint working arrangements across the College are robust, with appropriate communication tools in place, and with collaboration being easy to initiate and working well, including across campuses.

Objective 2 - Appropriate strategies, procedures, ICT and other systems are in place to assist and encourage internal communication and joint working between campuses and Academic Faculties / Support Services (continued).

Students' Association (SA)

The SA Presidents, Executive Officers, and Class Reps work together with various areas of the College to achieve their objectives. For example, SA representatives meet with the Student Support and Wellbeing Managers every six weeks and work collaboratively with the Student Advice and Support Team on WellFEST events which promote student wellbeing, health, and personal safety.

The M&C Team supports the SA with certain aspects of its activity. One of the Marketing and Communications Managers created the SA's brand and is involved in transforming and developing some of the physical spaces that the SA looks after. Additionally, the M&C Team may help the SA by doing some graphic design and advertising work, as well as supporting it in handling crisis communications (as described under **Objective 1**). However, the SA is generally independent in its activities.

The SA issues a monthly Student Newsletter.

External Communications

In addition to all the information presented outwardly by the College, primarily via its website, the M&C Team produces the quarterly 'Stakeholder Briefings', showcasing positive stories from across the College as well as explaining the challenges that the institution is facing. These are distributed to around 600 recipients, such as regional MPs and MSPs, local authority councillors and officers, university representatives, employers, Skills Development Scotland, and Developing the Young Workforce Scotland.

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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North East Scotland College

Internal Audit Progress Report

Audit and Risk Committee: 28 May 2025

Issued: 22 May 2025



Internal Audit Progress Report May 2025

Progress with the annual plan for 2024/25 is shown below.

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Risk Committee	Comments
Internal Audit Annual Plan 2024/25	November 2024	Draft: 18/11/24 Final: 27/01/25	2025/01	N/A	27/11/24	
Marketing and Communications	May 2025	Draft: 15/04/25 Final: 15/04/25	2025/02	Good	28/05/25	
Student Engagement (Student Association)	May 2025	Draft: 19/05/25 Final: 21/05/25	2025/03	Satisfactory	28/05/25	
Workforce Planning	September 2025					Agreed start date for fieldwork 02/06/25
Student Fees	May 2025	Draft: 20/05/25 Final: 21/05/25	2025/04	Good	28/05/25	
Systems Development / Implementation	September 2025					Agreed start date for fieldwork 16/06/25
Credits Audit	November 2025					Agreed start date for fieldwork 04/08/25
Student Support Funds	November 2025					Agreed start date for fieldwork 18/08/25

Audit Area	Planned reporting date	Report status	Report Number	Overall Conclusion	Audit & Risk Committee	Comments
Follow-Up Reviews	May 2025	Draft: 21/05/25 Final: 22/05/25	2025/05	N/A see comments	28/05/25	13 Fully Implemented 4 Partially Implemented 1 Not Past Agreed Date 18 in total

Gradings are defined as follows:

Good	System meets control objectives.
Satisfactory	System meets control objectives with some weaknesses present.
Requires improvement	System has weaknesses that could prevent it achieving control objectives.
Unacceptable	System cannot meet control objectives.

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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North East Scotland College

Follow Up Reviews 2024/25

Internal Audit report No: 2025/05

Draft issued: 21 May 2025

Final issued: 22 May 2025



Contents

	Page
Section 1 Introduction and Background	1
Section 2 Objectives of the Audit	1
Section 3 Audit Approach	1
Section 4 Overall Conclusion	1 - 2
Section 5 Acknowledgements	2
 <u>Appendices</u>	
Appendix I Updated Action Plan - Internal Audit Report 2024/04 – Follow-Up Reviews 2023/24	3
Appendix II Updated Action Plan - Internal Audit Report 2024/05 – Aberdeen Skills and Enterprise Training (ASET) Limited	4 - 8
Appendix III Updated Action Plan - Internal Audit Report 2024/07 – Space Management Business Process Review	9 - 15

Management Summary

Introduction and Background

As part of the Internal Audit programme at North East Scotland College ('the College') for 2024/25 we carried out a follow-up review of the recommendations made in Internal Audit reports issued during 2023/24, and reports from earlier years where previous follow-up identified that recommendations were outstanding. These were:

- Internal Audit Report 2024/04 – Follow-Up Reviews 2023/24;
- Internal Audit Report 2024/05 – Aberdeen Skills and Enterprise Training (ASET) Limited; and
- Internal Audit Report 2024/07 – Space Management Business Process Review.

Internal audit reports 2024/01 – Annual Plan, 2024/02 – Student Recruitment, 2024/03 – Environmental Sustainability, 2024/06 – Corporate Planning and 2024/10 Annual Report did not include any recommendations. Recommendations made in reports 2024/08 – Credits and 2024/09 – Student Support Funds will be followed-up separately as part of the internal audit programme for 2024/25.

Objectives of the Audit

The objective of each of our follow-up reviews is to assess whether recommendations made in previous reports have been appropriately implemented and to ensure that, where little or no progress has been made towards implementation, that plans are in place to progress them.

Audit Approach

For the recommendations made in each of the reports listed above we ascertained by enquiry whether they had been completed or what stage they had reached in terms of completion and whether the due date needed to be revised.

Action plans from the original reports, updated to include a column for progress made to date, are appended to this report.

Overall Conclusion

The College has made good progress in implementing the recommendations followed-up as part of this review, with 13 (76.5%) of the 17 recommendations that were past their due date being categorised as 'fully implemented'. Four (23.5%) recommendations have been assessed as 'partially implemented' and one recommendation was not past its due date. These will be subject to follow up in the next formal Follow Up Review exercise.

Overall Conclusion (Continued)

Our findings from each of the follow-up reviews has been summarised below:

From Original Reports			From Follow-Up Work Performed				
Area	Rec. Priority	Number Agreed	Fully Implemented	Partially Implemented	Little or No Progress Made	Not Past Agreed Completion Date	Considered But Not Implemented
2024/04 – Follow-Up Reviews 2023/24	1	-	-	-	-	-	-
	2	-	-	-	-	-	-
	3	1	-	1	-	-	-
Total		1	-	1	-	-	-
2024/05 – Aberdeen Skills and Enterprise Training (ASET) Limited	1	-	-	-	-	-	-
	2	7	6	1	-	-	-
	3	1	1	-	-	-	-
Total		8	7	1	-	-	-
2024/07 – Space Management Business Process Review	High	1	1	-	-	-	-
	Medium	7	4	2	-	1	-
	Low	1	1	-	-	-	-
Total		9	6	2	-	1	-
Grand Totals		18	13	4		1	-

The grades, as detailed below, denote the level of importance that should have been given to each recommendation within the internal audit reports:

Priority 1	Issue subjecting the organisation to material risk and which requires to be brought to the attention of management and the Audit and Risk Committee.
Priority 2	Issue subjecting the organisation to significant risk and which should be addressed by management.
Priority 3	Matters subjecting the organisation to minor risk or which, if addressed, will enhance efficiency and effectiveness.

For report 2024/07 – Space Management Business Process Review, improvement points identified from interviews and Focus Groups were categorised as High, Medium or Low.

Acknowledgements

We would like to thank all staff for the co-operation and assistance we received during the course of our reviews.

Appendix I - Updated Action Plan

Internal Audit Report 2024/04 – Follow Up Reviews 2023/24

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress Previously Reported	Progress at May 2025
2023/07 – IT / Digital Strategy						
<p>R1 In order to progress the Technology Strategy and Roadmap, the data architecture should be formally documented and assessed to identify systems and data dependencies, system capabilities and compatibilities.</p> <p>A future state data architecture should then be identified based on the organisation's business and user requirements and current systems and data limitations, and a Roadmap then developed to achieve a target architecture.</p>	3	<p>The College accepts the recommendation and will look to create a Data Strategy that will ensure a data architecture is fully documented for current and future business requirements.</p> <p>This work will be overseen by the College Data Management Group and led jointly by Linda Taylor (Director of Student Access and Information) and Scott Matthew (Director of ITTS).</p>	Director of Student Access and Information and Director of ITTS	31 December 2023	<p>May 2024 The map of current systems and their inter-dependencies has been updated. An Information Asset Lifecycle Management Strategy has been drafted but not yet approved. Procedures are to be documented following approval.</p> <p>Partially Implemented</p> <p>Revised Implementation Date: 30 September 2024.</p>	<p>Work is continuing at a slower rate than previously anticipated due to the ongoing Student Information System replacement.</p> <p>This project started in Summer 2025 and has resulted in a huge amount of system, process and dependency change. The system will be live for the beginning of the AY August 2025 and the data strategy completed.</p> <p>Partially Implemented</p> <p>Revised Implementation Date: 1 September 2025.</p>

Appendix II - Updated Action Plan

Internal Audit Report 2024/05 – Aberdeen Skills and Enterprise Training (ASET) Limited

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
R1 A consolidated Finance Manual detailing ASET's financial processes should be documented. This should include details to the annual budget planning process, its timing, sources of information, and roles and responsibilities involved.	2	Agreed	Senior Operations Manager	31 March 2025	A budget planning process has been developed and incorporated within ASET's finance procedures. Fully Implemented
R2 Management should ensure that annual costing exercises are performed on planned product offerings and that those costs are reflected in the pricing and annual budget review. A zero-based budgeting exercise should be considered as part of ASET's refresh to arrangements, to ensure that all costs are captured accurately, and any potential savings can be made to costs.	2	Agreed	Senior Operations Manager	31 March 2025	The costing exercise has been updated, and the FY2025-26 budget has been prepared using a zero-based budgeting approach. Fully Implemented

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
R3 In line with expected practice, the consolidated P&L should be supported by a multi-step P&L and itemised sales budget that sets out the predicted sales and costs per course offering. This will allow focussed sales targets for the year and support senior management to measure performance of sales in their monthly review and reforecast by the ASET Board.	2	A multistep P&L was developed as part of the 2024/25 budget planning process and inspection noted its appropriateness.	Senior Operations Manager	Complete	As noted, this was developed as part of the 2024/25 budget planning process. Fully Implemented
R4 The ASET Monthly Financial Report P&L and Summary Revenue Reports should be strengthened with a column showing: <ul style="list-style-type: none"> Variances – these can be RAG rated to identify variances that are significant; and Narrative / actions being taken by management against variances identified. 	2	Agreed	Senior Operations Manager	31 January 2025	RAG rated variance columns showing value and percentage variances have been added and the narrative expanded to include actions being taken to address identified variances. Fully Implemented

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R5 Management should consider developing a recharge agreement, such as via an appendix to the Memorandum of Understanding, that defines:</p> <ul style="list-style-type: none"> • The intercompany recharges; • How they are calculated; • The frequency of their review; • Governance around their management and dispute resolution; and • Any VAT implications from intercompany recharges and who would be responsible for their payment. <p>It would also be in good practice to ensure that the ASET management and ASET Board are advised of changes in advance of their application to allow for timely budget planning.</p>	3	Agreed	Vice Principal Finance & Resources	31 January 2025	<p>A recharge procedure and been developed and agreed.</p> <p><i>Fully Implemented</i></p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R6 A balanced scorecard approach to performance management reporting should be considered to support ASET management in identifying areas where improvements in operational processes can be made, such as in sales, course delivery, customer service, marketing and business / course research and development.</p> <p>A process to measure the status of KPIs by ASET Senior Management should also be developed i.e. at their monthly Senior Management meetings before reporting to the ASET Board.</p>	2	Agreed	Chief Executive	31 March 2025	<p>A strategy map and balanced scorecard has been developed and KPIs are reviewed at Senior Management meetings.</p> <p>Development of ASET's strategy is ongoing: ASET Senior Management, the ASET Chair and a non-executive Director attended an Away Day on 12th May 2025. The draft ASET strategy statement will be revisited which may impact on the selected measures.</p> <p>Fully Implemented</p>
<p>R7 A portfolio management framework, such as using the Boston growth-share matrix, should be used to review the market status of current training / course offerings and be used to understand sales and pricing strategies for future offerings and review any product offerings that would risk the financial sustainability of the company.</p>	2	Agreed	Chief Executive	31 March 2025	<p>The Boston growth-share matrix was used to review the market status of ASET's training courses leading to the removal of 17 courses from ASET's offering. Management will continue to review the portfolio on an ongoing basis.</p> <p>Fully Implemented</p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R8 As part of the longer-term strategic planning of ASET by the ASET Board and College, consideration should be made to ensure there is robust succession planning of its Chief Executive so that ASET has the experience and skills to lead it to diversify and grow.</p> <p>The resource needs from the ASET Finance Team should also be considered to ensure that it has the capacity to support the increased assurance and reporting needs from ASET management, the ASET Board, and Regional Board.</p>	2	Agreed	ASET Board	31 March 2025	<p>Succession planning for the Chief Executive is being led by the ASET Chair in consultation with the ASET Board and NESCol. During the Chief Executive's absence due to ill health, the ASET Chair has been working closely with and supporting the ASET Senior Operations Manager.</p> <p>A new Business Development Manager appointment has been made to strengthen the Senior Management Team and deliver ASET's growth ambitions.</p> <p>The ASET Credit Control Manager is playing a more active role in supporting the activities of the Finance Team.</p> <p><i>Partially Implemented</i></p> <p>Revised Implementation Date: 31 August 2025</p>

Appendix III - Updated Action Plan

Internal Audit Report 2024/07 – Space Management Business Process Review

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R1 A comprehensive facilities review of the college estate, along with an analysis of the involving curriculum, staff, and student needs across campuses, should be conducted to address current curriculum demands and broader campus requirements.</p> <p>To ensure coordinated planning, the connection between curriculum, the timetabling team, estates, and IT planning should be strengthened, potentially through the establishment of a working group under the Campus Futures Group that focusses on short term needs from the estate (see Recommendation 8).</p>	High	<p>Agreed</p> <p>We will coordinate the analysis and requirements through the Campus Futures Group</p>	Vice Principal Finance & Resources	31 January 2025	<p>The Campus Futures Group has evolved with increased curriculum membership, focusing on improvements to support curriculum planning.</p> <p>Several projects have been successfully delivered which enhance curriculum facilities and support the new curriculum.</p> <p>Room and facility data has been reviewed and incorporated within the new timetabling system.</p> <p>A working group has been established to assist with development of the 'Our Spaces' strategy, supporting the Strategic Plan. This group will do further work and prepare strategic objectives for the future of the College estate and facilities.</p> <p>(Continued on next page)</p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
R1 (continued)					<p>The outcomes of the 'Our Spaces' strategy group will further enhance facility and estate planning.</p> <p>Fully Implemented</p>
<p>R2 Campus floor plans should be developed and updated annually to provide an inventory of space and classroom resources. Floor plans should include detailed arrangements for meeting and storage spaces to help identify any areas that are under-utilised.</p> <p>As part of the housekeeping activity prior to the timetabling process starting, IT should provide an updated IT inventory to the Central Timetabling Team that allows the timetabling system to be updated with ICT resources and specialised software available in each room.</p>	Medium	<p>Agreed</p> <p>We will update the data and coordinate with the implementation of the new timetabling system</p>	Vice Principal Finance & Resources	31 March 2025	<p>Campus floor plans are available, and room details reviewed.</p> <p>IT inventory will be shared annually and details updated in new student information system. Updates will be made as required.</p> <p>Fully Implemented</p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R3 As part of the implementation of the College's new student record and timetabling system, Tribal, management should consider integrating the timetabling requirements of both the Scottish Maritime Academy and ASET, creating a single source of truth for space utilisation across the college estate.</p> <p>As an interim solution, a manual process could be established where the Scottish Maritime Academy and ASET regularly communicate their timetables to the Central Timetabling Team for input into Celcat. This should be supported by a documented communication protocol to formalise the process. While this approach won't provide real-time room availability, it will enable the College to monitor space utilisation rates retrospectively.</p>	Medium	<p>Agreed</p> <p>We will coordinate with the implementation of the new timetabling system</p>	Vice Principal Finance & Resources	30 June 2025	<p>Timetabling requirements for SMA and ASET will be integrated in the new student information system.</p> <p>SMA integration is complete, and work with ASET is in progress to get integrated.</p> <p><i>Not Past Agreed Completion Date</i></p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R4 As Tribal is set to be implemented by August 2025, it is crucial to review and address timetabling information needs to ensure a smooth rollout during enrolment. Management should clearly define and communicate the timetabling requirements, timelines, and roles and responsibilities for both curriculum areas and the Central Timetabling Team, aligning with the project timeline.</p> <p>The Central Timetabling Team should provide Curriculum Managers with refresher training before each annual timetabling event and continue regular reminders and progress check-ins from the Central Timetabling Team to help ensure deadlines are met.</p>	Medium	<p>Agreed</p> <p>We will coordinate with the implementation of the new timetabling system</p>	Vice Principal Finance & Resources	31 March 2025	<p>Timetabling and registers guidelines and rules have been updated.</p> <p>Training was provided in the new student information system prior to Curriculum Managers access opening. Refresher training will be provided regularly.</p> <p>Progress checks are underway, and actions taken to support Curriculum Managers meet requirements within agreed deadline.</p> <p>(publish middle of June)</p> <p>Fully Implemented</p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R5 Roles and responsibilities between Curriculum Managers and Central Timetabling should be clarified as part of the training/ refresher training discussed in Recommendation 4.</p> <p>Understanding should be supported by the Central Timetabling team establishing consistent communication channels with Curriculum Managers i.e. by having developed a dedicated area Business Partner approach so that there is a deeper awareness across the teams on requirements.</p>	Medium	<p>Agreed</p> <p>We will coordinate with the implementation of the new timetabling system</p>	Vice Principal Finance & Resources	31 March 2025	<p>Timetabling and register guidelines and rules were updated to include roles and responsibilities.</p> <p>Teams allocated a named 'timetabler' to strengthen relationships.</p> <p>Fully Implemented</p>
<p>R6 Management should develop a consistent methodology and timeline for communicating ad hoc timetable changes to students, ensuring that responsibilities are clearly defined within curriculum areas.</p>	Medium	<p>Agreed</p> <p>We will coordinate with the implementation of the new timetabling system</p>	Vice Principal Finance & Resources	31 March 2025	<p>Notifications will be automatically sent from new student information system.</p> <p>Fully Implemented</p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
<p>R7 As part of the implementation of Tribal, management should consider consolidating or ensuring seamless integration between timetabling and HR systems that hold staff information, and timetabling and room booking system to enhance data accuracy and operational efficiency.</p> <p>This is not only critical for the main timetabling activity but also for accurate space and staff utilisation analysis and improvement action planning.</p>	Medium	<p>Agreed</p> <p>We will coordinate with the implementation of the new timetabling system</p>	Vice Principal Finance & Resources	31 March 2025	<p>Information uploaded from HR system to student information system but challenges around further integration exist. Manual updates and checks in place.</p> <p>Zellis – cannot connect to PowerBi well – Integration struggling – have to do manual monthly checks looking at starters and leavers.</p> <p><i>Partially Implemented</i></p> <p>Revised Implementation Date: 30 November 2025</p>
<p>R8 Management should establish a formal governance structure and reporting process that includes the Central Timetabling Team in feedback and follow-up actions. Reports for the designated governance group should also be developed to document exceptions identified in Power BI analysis with sufficient narratives to enable management review and improvement action planning.</p>	Medium	<p>Agreed</p> <p>We will establish a review group</p>	Vice Principal Finance & Resources	31 March 2025	<p>Workstream in place for implementing timetabling module of new student information system.</p> <p>Once the new system is live, the project group will move into review group chaired by AP Student Services.</p> <p><i>Partially Implemented</i></p> <p>Revised Implementation Date: 31 August 2025</p>

Follow-Up Reviews 2024/25

Original Recommendation	Priority	Management Response	To Be Actioned By	No Later Than	Progress at May 2025
R9 During the timetabling process, Curriculum Managers and the Timetabling Team must consider lecturers' travel time between rooms and buildings, ensuring realistic scheduling that accommodates breaks in line with their contractual agreements. Timetabling should also factor movement of staff and equipment between classes to ensure minimal disruption, wherever possible.	Low	Agreed These issues are already incorporated in timetabling criteria however further guidance will be issued	Vice Principal Finance & Resources	31 March 2025	Timetabling and register guidelines and rules have been updated to ensure consideration given to allow time for staff movement between rooms / floors / buildings. A further review of guidelines and rules is to be undertaken by June 2025 based on the new system functionality. Fully Implemented

Aberdeen: 1 Marischal Square, Broad Street, AB10 1BL
Dundee: The Vision Building, 20 Greenmarket, DD1 4QB
Edinburgh: Level 5, Stamp Office, 10-14 Waterloo Place, EH1 3EG
Glasgow: 100 West George Street, G2 1PP

T: 01224 322 100
T: 01382 200 055
T: 0131 226 0200
T: 0141 471 9870

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AUDIT & RISK COMMITTEE Meeting of 28 May 2025	
Title: Strategic Risk Register Update	
Author: S Thompson, Vice Principal – Finance and Resources	Contributor(s): Strategic Leadership Team
Type of Agenda Item: <div style="display: flex; flex-direction: column; gap: 10px;"> <div> For Decision <input checked="" type="checkbox"/> </div> <div> For Discussion <input type="checkbox"/> </div> <div> For Information <input type="checkbox"/> </div> <div> Reserved Item of Business <input type="checkbox"/> </div> </div>	
Purpose: To enable the Committee to discuss and agree the updated strategic risk register.	
Linked to Strategic Theme: 5. Leading Sustainability	
Linked to Strategic Risk(s): <i>n/a</i>	
Executive Summary: The attached strategic risk register was discussed and agreed by the College Strategic Leadership Team.	
Main Points <ul style="list-style-type: none"> Changes to the previous risk scores are highlighted in yellow. Risk mitigations are included for the changes and red risks. There are currently no red risks The risk scoring guide is included. Each risk is owned by a member of the College Executive Team. The College Strategic Leadership Team continue to review the strategic risk register once a month and incorporate any relevant changes. 	

Risk Changes

- **4.1** increased Likelihood from 3 to 4 to reflect impact of the removal of the specific funding for counsellors and wellbeing. The funding has expired with limited carry forward to 2025-26 therefore the challenge and impact in 2025-26 will be greater. We are currently planning the 2025-26 delivery balancing student and staff need in an affordable service.

SLT discussion with no change

6.1 Discussed the current score of the risk specifically reflecting on the ongoing malpractice of student assessments and results for Engineering students at the Altens campus. The College has continued to inform stakeholders and have seen limited media enquiries. We have managed to minimise the risk of damage to the College reputation. We recently received the SQA outcome letter which was fair, accepted our proactive actions and did not include any sanction or penalty to the College.

The outcome was the current score is fair reflection of this risk

SLT discussed the impact and risks to the College following the recent court case, ruling and further guidance on gender recognition especially around toilets and changing spaces. Although this a risk and further work is required to review our facilities and potential changes,

The outcome was that this risk is currently effectively being mitigated and does not require escalation to the main strategic risk register.

Recommendation: Agree the risks and risk scores.

Previous Committee Recommendation/Approval (if applicable): n/a

Equality Impact Assessment:

Positive Impact ☐

Negative Impact ☐

No Impact ☒

Evidence:

NORTH EAST SCOTLAND COLLEGE STRATEGIC RISK REGISTER									
Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)	Prev
1	Strategic Goal 1: Deliver high quality, accessible and inclusive learning and training opportunities, which transform lives and which support the economic and social development of our region. Risk Appetite - Cautious								
1.1	Failure to deliver future skills needs of the region & contributing to regional and national economic growth	VP C&Q	3	4	12	3	3	9	
1.2	Financial pressures causing continued staff reductions negatively impacting on training provision; quality assurance; assessing.	VP C&Q	3	3	9	2	3	6	
1.3	Financial pressures may cause reduced curriculum range, choice and opportunity to the region.	VP C&Q	3	3	9	2	3	6	
2	Strategic Goal 2: Develop the skills, talents and potential of all of the people who come to college either to learn or to work. Risk Appetite - Cautious								
2.1	Unable to recruit, retain and develop appropriately qualified staff, adversely impacting on the learner experience, curriculum delivery and development	Principal	4	3	12	2	2	4	
2.2	If the College fails to adapt quickly and flexibly to changing demands, may not meet delivery targets	VP C&Q	3	4	12	2	2	4	
2.3	If the college fails to improve attainment within identified areas of curriculum then fewer students will go on to positive destinations within work or HE.	VP C&Q	3	3	9	1	2	2	
3	Strategic Goal 3: Work with our partners to deliver positive and sustainable change for the individuals, communities and businesses in our region. Risk Appetite - Open								
3.1	If the College does not successfully engage with employers and other key stakeholders, THEN we will not be able to identify and meet their needs	VP C&Q	3	3	9	2	2	4	
3.2	If the College does not work closely with Local Authorities and Schools, THEN effective learner pathways will not be delivered throughout the region	VP C&Q	3	3	9	1	3	3	
3.3	If competitions between the College and University sector continues to intensify then FT HE student recruitment will be negatively impacted	VP C&Q	4	4	16	3	3	9	
4	Strategic Goal 4: Deliver an excellent learning environment and experience leading to successful outcomes for all learners. Risk Appetite - Cautious								
4.1	If the SFC fails to provide adequate funding for counsellors and other targeted health and wellbeing support then student outcomes and experiences will decline.	VP C&Q	4	4	16	2	3	6	3
4.2	IF student outcomes do not improve where required, then reputation and future student recruitment may be negatively impacted.	VP C&Q	3	3	9	2	3	6	
4.3	Insufficient funding to maintain modern fit-for-purpose buildings, infrastructure and equipment negatively impacting the quality of the student experience	VP F&R	3	4	12	2	3	6	
5	Strategic Goal 5: Optimise the use of our available resources to deliver financial and environmental sustainability. Risk Appetite - Averse								
5.1	Funding and increasing cost pressures will reduce the College's ability to achieve a balanced budget and challenge future sustainability	VP F&R	4	4	16	3	4	12	
5.2	If the College fails to achieve planned activity targets then the SFC may clawback funding increasing the financial sustainability challenge	VP C&Q	2	3	6	2	3	6	
5.3	IF ASET do not grow at sufficient rates THEN gift aid will not meet budgeted levels.	VP F&R	4	4	16	3	2	6	
5.4	SG / SFC do not fully fund the cost of implementing the support staff national job evaluation exercise. The estimated national cost is £1m per month back dated to 1st Sept 2018. Current NESCol estimated cost £4.3m.	VP F&R	3	4	12	2	3	6	
6	Other. Risk Appetite - Averse								
6.1	IF staff do not adhere to key statutory obligations and legislative requirements THEN the College may face significant financial penalties and/or reputational damage may occur	Principal	4	3	12	1	3	3	
6.2	IF the College is the victim of a cyber attack THEN the College may experience IT systems outages and/or data security breaches, both resulting in significant business disruption	VP F&R	2	4	8	2	3	6	
6.3	New Energy Transition Skills Hub does not meet the College or economic needs and is not financial sustainable	VP F&R	3	4	12	3	3	9	

PROPOSED SCORE CHANGES

SCORES	0-7	9-19	>19
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5x5 Risk Matrix Scoring Guide

Impact

How severe would the outcome be if the risk occurred?

Probability
What is the probability the risk will happen?

	Insignificant 1	Minor 2	Significant 3	Major 4	Severe 5
5 Almost Certain	Medium 5	High 10	Very high 15	Extreme 20	Extreme 25
4 Likely	Medium 4	Medium 8	High 12	Very high 16	Extreme 20
3 Moderate	Low 3	Medium 6	Medium 9	High 12	Very high 15
2 Unlikely	Very low 2	Low 4	Medium 6	Medium 8	High 10
1 Rare	Very low 1	Very low 2	Low 3	Medium 4	Medium 5

Score	Description of Impact	Reputational	Financial	Operational	External
5	Catastrophic	Sustained national media interest Significant Public reaction (outcry)	Over £1,000,000 impact now or within 12 months in the future Any suspected serious fraud	Significant impact on achievement of strategy or operational activities. Affecting more than 5% of a business units' customers or staff Total failure of a supplier / partner Loss of ability to sustain ongoing operation resulting in cessation of activities at business unit level for more than 24 hours	Significant stakeholder and regulatory concern
4	Major	Regional/national media interest Any event which may affect our standing with regulators Significant loss of confidence	£250,001 - £1,000,000 where impact now or 12 months in future Any suspected fraud	Significant impact on achievement of strategy or operational activities Affecting up to 5% of a business units' customers or staff Partial failure of a supplier / partner Operational or system failure for up to 24 hours	Significant stakeholder concern
3	Moderate	Regional media interest Any event which may tarnish our reputation with a specific customer, group or third party	£50,001- £250,000 where impact now or 12 months in future	Moderate impact on achievement of strategy or operational activities Affecting a small number of customers or staff Deteriorating performance of a supplier / partner Operational or system failure for more than 8 hours	Moderate stakeholder concern
2	Minor	Managed incident Limited customer impact	£5,001 - £50,000	Minor impact on achievement of strategy or operational activities Small Deterioration in performance of a supplier / partner Operational or system failure for less than 1 hour	Limited stakeholder concern
1	Insignificant	Managed incident No customer impact	£5,000 or less	Low impact on achievement of strategy or operational activities	Low stakeholder concern

NORTH EAST SCOTLAND COLLEGE STRATEGIC RISK REGISTER								
Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
4.1	If the SFC fails to provide adequate funding for counsellors and other targeted health and wellbeing support then student outcomes and experiences will decline.	VP C&Q	4	4	16	2	3	6
MITIGATIONS								
<ul style="list-style-type: none"> - Engage with SFC & Scottish Government to minimise the impact. 								
<ul style="list-style-type: none"> - Refreshed approaches to Workforce Planning & Talent Management. 								
<ul style="list-style-type: none"> - Implement refreshed approach to organisational development to support staff 								
<ul style="list-style-type: none"> - Explore all option to reallocate resources to provide limited ongoing support 								
<ul style="list-style-type: none"> - Engage with Student Association to maximise wellbeing support 								
<ul style="list-style-type: none"> - Encourage ideas from staff & students to improve wellbeing 								
<ul style="list-style-type: none"> - Assessment recommendations from the Campus Future groups 								
Ongoing engagement with Health and Social Care Partnership								
<ul style="list-style-type: none"> - Assessing and maximising the dedicated staffing resource that the College can afford. 								
<ul style="list-style-type: none"> - Exploring further collaboration with NHS services. 								
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-								
-								
-								
-								

AUDIT & RISK COMMITTEE	
Meeting of 28 May 2025	
Title: ASET Risk Register update	
Author: S Thompson, Vice Principal – Finance and Resources	Contributor(s): Strategic Leadership Team
Type of Agenda Item: For Decision <input type="checkbox"/> For Discussion <input checked="" type="checkbox"/> For Information <input type="checkbox"/> Reserved Item of Business <input type="checkbox"/>	
Purpose: To enable the Committee to discuss and agree the updated ASET risk register.	
Linked to Strategic Theme: 5. Leading Sustainability	
Linked to Strategic Risk(s): n/a	
Executive Summary: The attached ASET risk register will be presented at the ASET Board meeting on the 29 May 2025.	
Main Points <ul style="list-style-type: none"> • ASET have amended their risk register to follow the NESCol template. • ASET have identified 15 strategic risks. • No additional risks are identified. • 20 scores (RED) <ul style="list-style-type: none"> ○ 3.2 If ASET is unable to effectively manage its' cost base THEN this will further reduce ASET's profitability and challenge future sustainability. ○ 4.2 If NESCol is unsuccessful in renewing the OPITO or ECITB apprenticeships or there is a significant reduction in apprentice numbers THEN this would significantly reduce ASET's revenue and 	

<p>impact on overall activity levels potentially leading to redundancies.</p> <ul style="list-style-type: none"> ○ 4.3 If the credits claimed for the Scaffolding Apprentice programme are insufficient THEN this would significantly reduce the overall revenues of the Scaffolding Department below commercially viable levels leading to the closure of the facility and potential reputational damage from adverse reaction of CITB and local construction industry. <p>• 16 scores (AMBER)</p> <ul style="list-style-type: none"> ○ 2.2 If ASET loses specialist/scarce resources employed in specific areas, THEN this will adversely impact on ASET's ability to continue to deliver in these areas. ○ 2.5 If key/specialist IT systems are lost THEN ASET will be unable to deliver in these areas while the systems remain unoperational and may incur significant expense to repair/replace. ○ 3.1 If ASET is unable to grow its' revenue due to contraction of the Oil & Gas sector; delays in the emergence of Renewables; failure to enter new training markets/sectors; and/or strengthening competition in the training market THEN this may adversely impact ASET's ability to generate a satisfactory level of Gift Aid and challenge future sustainability. ○ 4.1 If insufficient funding is available to maintain modern fit-for-purpose buildings, facilities and equipment THEN this will negatively impact the quality of training and delegate experience and ASET's ability to compete effectively in the market.
<p>Recommendation: Review and highlight any issues to be discussed with ASET.</p>
<p>Previous Committee Recommendation/Approval (if applicable): n/a</p>
<p>Equality Impact Assessment:</p> <p>Positive Impact <input type="checkbox"/></p> <p>Negative Impact <input type="checkbox"/></p> <p>No Impact <input checked="" type="checkbox"/></p> <p>Evidence:</p>

ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)	Prev
1	Strategic Goal 1: Compliance with statutory/legislative, financial, and awarding body requirements. Risk Appetite - Averse								
1.1	If ASET does not adhere to key statutory obligations and legislative requirements THEN ASET may face significant financial penalties and/or reputational damage may occur.	Snr Ops Manager	2	3	6	1	3	3	
1.2	If ASET (NESCol) is the victim of a cyber attack THEN ASET may experience IT systems outages and/or data security breaches, both resulting in significant business disruption.	Snr Ops Manager	3	4	12	2	3	6	
1.3	If ASET is the victim of a fraud (including cyber crime) THEN ASET may experience financial detriment and be subject to increased audit scrutiny.	Snr Ops Manager	2	3	6	1	2	2	
1.4	If ASET does not adhere to awarding body standards THEN ASET may lose its approved status and suffer reputational damage.	Ops Manager	2	3	6	1	3	3	
2	Strategic Goal 2: Manage Operational risks. Risk Appetite - Cautious								
2.1	If ASET is unable to recruit, retain and develop appropriately qualified staff THEN this will adversely impact on service delivery and quality, company performance, and growth.	Snr Ops Manager	3	3	9	2	2	4	
2.2	If ASET loses specialist/scarcely resources employed in specific areas, THEN this will adversely impact on ASET's ability to continue to deliver in these areas.	Ops Manager	4	4	16	3	3	9	
2.3	If ASET staff are sent to work overseas THEN this may expose staff to risks arising from cultural differences, political instability, and health and safety concerns.	Ops Manager	2	4	8	2	2	4	
2.4	If ASET does not implement satisfactory Health & Safety procedures THEN ASET may be exposed to increased risk of personal injuries to staff, contractors, visitors, resulting in reputational damage and litigation.	Ops Manager	3	3	9	2	2	4	
2.5	If key/specialist IT systems are lost THEN ASET will be unable to deliver in these areas while the systems remain unoperational and may incur significant expense to repair/replace.	Ops Manager	4	4	16	2	3	6	
3	Strategic Goal 3: Management of Financial Risks/Maximisation of Gift Aid to NESCol. Risk Appetite - Open								
3.1	If ASET is unable to grow its' revenue due to contraction of the Oil & Gas sector; delays in the emergence of Renewables; failure to enter new training markets/sectors; and/or strengthening competition in the training market THEN this may adversely impact ASET's ability to generate a satisfactory level of Gift Aid and challenge future sustainability.	BD Manager	4	4	16	3	4	12	
3.2	If ASET is unable to effectively manage its' cost base THEN this will further reduce ASET's profitability and challenge future sustainability.	Snr Ops Manager	5	4	20	4	3	12	
3.3	If ASET is unable to maintain a healthy cash flow THEN this will adversely impact on ASET's ability to support its' day to day operations.	Snr Ops Manager	3	4	12	2	3	6	
4	Strategic Goal 4: Collaborate effectively with NESCol to deliver a high quality, modern training environment and contribute towards delivery of the future skills needs of the region. Risk Appetite - Cautious								
4.1	If insufficient funding is available to maintain modern fit-for-purpose buildings, facilities and equipment THEN this will negatively impact the quality of training and delegate experience and ASET's ability to compete effectively in the market.	Snr Ops Manager	4	4	16	3	3	9	
4.2	If NESCol is unsuccessful in renewing the OPITO or ECITB apprenticeships or there is a significant reduction in apprentice numbers THEN this would significantly reduce ASET's revenue and impact on overall activity levels potentially leading to redundancies.	Ops Manager	5	4	20	4	4	16	
4.3	If the credits claimed for the Scaffolding Apprentice programme are insufficient THEN this would significantly reduce the overall revenues of the Scaffolding Department below commercially viable levels leading to the closure of the facility and potential reputational damage from adverse reaction of CITB and local construction industry.	Snr Ops Manager	5	4	20	4	3	12	

PROPOSED SCORE CHANGES

SCORES 0-7 9-19 >19

5x5 Risk Matrix Scoring Guide

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How severe would the outcome be if the risk occurred?

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
1.1	If ASET does not adhere to key statutory obligations and legislative requirements THEN ASET may face significant financial penalties and/or reputational damage may occur.	Snr Ops Manager	2	3	6	1	3	3

MITIGATIONS

- Data Protection Officer and legal advice
- Comprehensive policies and procedures
- Staff training and competencies
- Internal audits to review processes and compliance
- External audits to review processes and compliance (awarding bodies and external financial audits)
- Liason with NESCol staff eg HR, H&S, Information Security
- Legal advice eg Burness Paull, Worknest
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
1.2	If ASET (NESCol) is the victim of a cyber attack THEN ASET may experience IT systems outages and/or data security breaches, both resulting in significant business disruption.	Snr Ops Manager	3	4	12	2	3	6

MITIGATIONS

- NESCol IT Strategy and IT Security Policy
- NESCol IT infrastructure and support
- Internal and external audits
- Use of cloud-based services
- Staff awareness and training
- Software support contracts
- Specialist simulation software not connected to external networks
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
1.3	If ASET is the victim of a fraud (including cyber crime) THEN ASET may experience financial detriment and be subject to increased audit scrutiny.	Snr Ops Manager	2	3	6	1	2	2

MITIGATIONS

- Comprehensive policies and procedures
- Segregation of duties and delegated signing authorities
- Annual internal and external audits
- Royal Bank of Scotland Fraud Prevention Team, fraud awareness sessions and updates
- NESCol Information Security Lead role and guidance
- Staff awareness and training
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
1.4	If ASET does not adhere to awarding body standards THEN ASET may lose its approved status and suffer reputational damage.	Ops Manager	2	3	6	1	3	3

MITIGATIONS

- ASET Quality Assurance process including IQA of course output, lesson observations, standardisation meetings, and review of course feedback

- ASET internal audits by Operations Manager, QA Lead and nominated/qualified personnel

- Awarding Body approval process, annual audits and External Verifier visits

- Review and circulation of awarding body updates

- ASET training staff CPD

- Senior Management Team discussion and review of completed audits

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
2.1	If ASET is unable to recruit, retain and develop appropriately qualified staff THEN this will adversely impact on service delivery and quality, company performance, and growth.	Snr Ops Manager	3	3	9	2	2	4

MITIGATIONS

- Recruitment and selection policy
- Staff induction arrangements regularly reviewed and enhanced
- Create a positive culture and working environment where staff feel valued, supported, and able to contribute effectively
- Competitive salaries and benefits package (pension, sickness, holidays, death in service, income protection)
- Succession planning and promote from within where possible
- Provide opportunities for personal development where possible eg training and development, attendance at events and conferences, involvement in projects, mentorship
- Regular communication and forums for staff to provide feedback to management
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
2.2	If ASET loses specialist/scarce resources employed in specific areas, THEN this will adversely impact on ASET's ability to continue to deliver in these areas.	Ops Manager	4	4	16	3	4	12

MITIGATIONS

- Arrangements outlined in 2.1 supplemented with the below:
- Maintain positive relationships with CITB who can provide support for Scaffolding
- Create a list of contract staff to deliver training in absence of key personnel
- Cross-training of staff (as far as possible)

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
2.3	If ASET staff are sent to work overseas THEN this may expose staff to risks arising from cultural differences, political instability, and health and safety concerns.	Ops Manager	2	4	8	2	2	4

MITIGATIONS

- Risk assessments carried out prior to travel including review of Foreign Office and media travel advice, and OH requirements
- Staff briefings prior to travel
- Travel, medical and kidnap and ransom insurance policies
- Regular/daily contact with overseas staff
- In-country travel must be with recognised and established local or international travel networks (rail, bus, air, taxi)

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
2.4	If ASET does not implement satisfactory Health & Safety procedures THEN ASET may be exposed to increased risk of personal injuries to staff, contractors, visitors, resulting in reputational damage and litigation.	Ops Manager	3	3	9	2	2	4

MITIGATIONS

- ASET/NESCol Health & Safety policies and procedures
- Health & Safety inductions to all new staff and visitors
- Regular reviews of Health & Safety performance at Operations, Senior Management and ASET Board meetings
- Provision of PPE to ASET staff and contractors
- PPE requirements communicated to delegates via course joining instructions
- Regular planned maintenance of equipment
- Monthly site inspections and reports
- Liaison with NESCol Head of Health, Safety and Security
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
2.5	If key/specialist IT systems are lost THEN ASET will be unable to deliver in these areas while the systems remain unoperational and may incur significant expense to repair/replace.	Ops Manager	4	4	16	2	3	6

MITIGATIONS

- Separate IT Risk Register compiled in conjunction with NESCol IT covering all IT based resources
- Software support arrangements in place where available
- Key Concern 1: Dynamic Positioning Simulator. Current mitigations in place are as follows:
 - * Ongoing Monitoring of Dynamic Positioning Simulator by Head of Marine Department
 - * NESCol IT Team investigating back-up options for the Dynamic Positioning Simulator
- Key Concern 2: Rig Move functionality on Jack-Up Simulator
 - * Liasing with PISYS Ltd to provide software update to address the failures experienced with the JackUp Rig Move functionality
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
3.1	If ASET is unable to grow its' revenue due to contraction of the Oil & Gas sector; delays in the emergence of Renewables; failure to enter new training markets/sectors; and/or strengthening competition in the training market THEN this may adversely impact ASET's ability to generate a satisfactory level of Gift Aid and challenge future sustainability.	BD Manager	4	4	16	3	4	12
MITIGATIONS								
- Ongoing monitoring and review of market and competitor activity and pricing								
- Annual inflationary increases applied to course fees (while also remaining competitive in comparison to competitor pricing)								
- Ongoing review and update of ASET's marketing strategy and marketing plan								
- Conduct market research covering key target sectors								
- Business Development Manager sales targets								
- Investment in staff training and/or equipment to support diversification strategy								
- Collaboration with NESCoI eg via the Strategy Working Group								
- Secure external funding to support new market entry strategies								
- Monitor and review the effectiveness of existing partnerships and memberships								
- Explore potential new partnerships and collaboration with the supply chain								
- Monitor impact of US tariffs on ASET's customer base								
- Maintain contact with customers to understand future changes in demand (positive and negative)								
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
3.2	If ASET is unable to effectively manage its' cost base THEN this will further reduce ASET's profitability and challenge future sustainability.	Snr Ops Manager	5	4	20	4	3	12

MITIGATIONS

- Ongoing monitoring and review of budgets, forecasts and controls over approval of spend

- Review of financial performance at Senior Management and Board meetings

- Planned relocation out of Clinterty Campus to reduce property overheads

- Review of classroom utilisation

- Development of a formal recharge agreement between NESCol and ASET

- Review of suppliers to ensure value for money

- Monitor impact of US tariff's on ASET's cost base

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
3.3	If ASET is unable to maintain a healthy cash flow THEN this will adversely impact on ASET's ability to support its' day to day operations.	Snr Ops Manager	3	4	12	2	3	6

MITIGATIONS

- Effective negotiation of payment terms with customers and suppliers
- Effective credit control and debt management procedures
- Ongoing monitoring and review of cash flow projections
- Collaboration with NESCoI on timing of Gift Aid payments and flexibility of intercompany payments as required
- Expanded options for online payment and payment in advance options for customers

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
4.1	If insufficient funding is available to maintain modern fit-for-purpose buildings, facilities and equipment THEN this will negatively impact the quality of training and delegate experience and ASET's ability to compete effectively in the market.	Snr Ops Manager	4	4	16	3	3	9

MITIGATIONS

- Planned relocation out of Clinterty Campus to refurbished/shared engineering workshops for mechanical and electrical delivery
- Development of a formal recharge agreement between NESCol and ASET
- Ongoing liaison with NESCol re planned/required investment to upgrade facilities supported by Business Case justification
- Inclusion of ASET within the NESCol rolling IT replacement plan
- Maintain an ongoing positive working relationship between NESCol and ASET
- Generate additional commercial income that may support future capital expenditure
- Explore and apply for external funding sources
- Repurpose surplus office furniture into classrooms

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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
4.2	If NESCol is unsuccessful in renewing the OPITO or ECITB apprenticeships or there is a significant reduction in apprentice numbers THEN this would significantly reduce ASET's revenue and impact on overall activity levels potentially leading to redundancies.	Ops Manager	5	4	20	4	4	16

MITIGATIONS

- Ongoing monitoring review and assessment of apprentice progress in conjunction with NESCol staff
- NESCol and ASET Quality Assurance processes
- NESCol and ASET collaboration on completion of ITT upon contract renewal
- Review and adaptation of programme and delivery approach to accommodate reduced numbers
- Reallocation of ASET staff to commercial training delivery and/or reduce reliance on external contractors where possible
- Investigate new partnerships and opportunities to 'plug' the gap from reduced/lost apprentice activity
- Reallocation of ASET staff to new course development to support new market entry/growth strategy
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ASET STRATEGIC RISK REGISTER

Ref	Objectives and Risks	Risk Owner	Current Likelihood (1 - 5)	Current Impact (1 - 5)	Current Rating (max=25)	Target Likelihood (1 - 5)	Target Impact (1 - 5)	Target Total (max=25)
4.3	If the credits claimed for the Scaffolding Apprentice programme are insufficient THEN this would significantly reduce the overall revenues of the Scaffolding Department below commercially viable levels leading to the closure of the facility and potential reputational damage from adverse reaction of CITB and local construction industry.	Snr Ops Manager	5	4	20	4	3	12

MITIGATIONS

- * Note that this risk should also be considered alongside the potential risk of loss of specialist training resource (2.2)
- Aim to maximise the value of commercial revenue generated by the Scaffolding Training Centre
- Liaise with the awarding body CISRS to explore opportunities for variation of the requirements for CISRS approved training centres
- Liaise with NESCoI to investigate options to relocate the Scaffolding centre out of Clinterty into a smaller/more cost effective facility
- Review the future viability of the Scaffolding Training Centre
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AUDIT & RISK COMMITTEE Meeting of 28 May 2025	
Title: SFC FM Breach	
Author: S Thompson, Vice Principal – Finance and Resources	Contributor(s): Strategic Leadership Team
Type of Agenda Item: For Decision <input type="checkbox"/> For Discussion <input checked="" type="checkbox"/> For Information <input type="checkbox"/> Reserved Item of Business <input type="checkbox"/>	
Purpose: To enable the Committee to discuss the recent SFC letter.	
Linked to Strategic Theme: 5. Leading Sustainability	
Linked to Strategic Risk(s): <i>n/a</i>	
Executive Summary: We were surprised to receive the attached SFC letter. This has been discussed by the College Strategic Leadership Team.	
Main Points <ul style="list-style-type: none"> • The College is a Fair Work employer • The 2023-24 Annual Report & Accounts includes a Fair Work statement. • No issue was raised by Audit Scotland during the audit. • Some additional wording is required to full verify compliance with all the Fair Work requirements. • SLT have agreed to develop a comprehensive Fair Work statement to upload to the College website. 	
Initial update from Assistant Principal People Services I believe this stems from the work of the Fair Work Working Group, of which I am a member. For several years, the trade unions (TUs) have been unwilling to sign a joint, aspirational, sector-wide Fair Work Statement, as they believe we are still far from meeting the standards of Fair Work employers.	

At the most recent meeting, there was a slight shift in position due to a change in UNISON representation. However, GMB is now represented by former UNISON members. During the meeting, UNISON stated that our accounts should not have been approved without an agreed Fair Work Statement. After considerable discussion, the SFC requirements were read aloud—requirements that all colleges present had complied with. Despite this, UNISON remained dissatisfied and, to my understanding, have raised the issue with the SFC.

I'm disappointed that the SFC has taken this stance, but I can readily compile the additional information they are requesting.

Regarding the statement on our website, we currently do not have one. My understanding was that a sector-wide statement was to be developed. If we are now expected to produce a local statement, we would need to consult with national representatives—likely those involved in the working group—as we do not have any local reps.

Recommendation: Discuss and agree next steps.

Previous Committee Recommendation/Approval (if applicable): n/a

Equality Impact Assessment:

Positive Impact ☐

Negative Impact ☐

No Impact ☒

Evidence:

20th May 2025

Mr Stuart Thompson
Vice Principal Finance & Resource
North East Scotland College
Gallowgate
Aberdeen
AB25 1BN

Dear Stuart,

Partial Breach of Financial Memorandum: Accounts Direction

I write in connection with a partial breach of the college's Financial Memorandum with the Scottish Funding Council (SFC).

SFC's [Financial Memorandum](#) with the sector sets out the formal relationship between SFC and fundable bodies and the requirements with which fundable bodies must comply as a term and condition of grant from SFC. The Memorandum states in paragraph 17 that institutions must follow the SFC's current Accounts Direction in the preparation of its annual financial statements.

The [Accounts Direction for Scotland's College's](#) stated that:

"A commentary outlining the Fair Work First practices that have been developed in agreement with the institution's workforce and the progress the institution has made in their implementation must be included.

The commentary must demonstrate how the institution is complying with the seven Fair Work First requirements:

- *Payment of at least the Real Living Wage.*
- *Provide appropriate channels for effective workers' voice, such as trade union recognition.*
- *Investment in workforce development.*
- *No inappropriate use of zero hours contracts.*
- *Action to tackle the gender pay gap and create a more diverse and inclusive workplace.*
- *Offer flexible and family friendly working practices for all workers from day one of employment.*
- *Oppose the use of fire and rehire practice.*

A link to an existing statement on the institution's website demonstrating compliance with the Fair Work First requirements would also be acceptable."

Following our review of the 2023-24 accounts submission by your institution, we have determined that while you have referred to Fair Work in your annual reports and accounts submission, we have been unable to find reference to the following Fair Work First criteria within the submission:

- Payment of at least the Real Living Wage.
- Investment in workforce development.

- No inappropriate use of zero hours contracts.
- Oppose the use of fire and rehire practice.

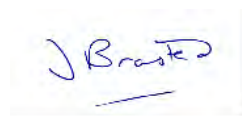
Therefore, we ask that you submit additional contextual information on the above Fair Work First criteria by no later than 20 June 2025. A link to an existing statement on the institution's website demonstrating compliance with the Fair Work First requirements would also be acceptable.

If you feel you have included a reference to the above criteria in your annual report and accounts submission, we welcome any clarification pointing towards where it is included in your original submission in lieu of an additional statement.

Please note that the [Scottish Government guidance](#) was last updated in November 2024, after SFC included the above request in its Accounts Direction. Therefore, we ask particular attention to be made to the two mandatory Fair Work First criteria (paying the Real Living Wage and providing appropriate channels for effective workers' voice), while also referring to how progress is being made against the other criteria.

We look forward to receiving your additional information in due course.

Yours sincerely,



Dr Jacqui Brasted

Director of Assurance, Learning and Outcomes

SFC



Agenda Item 47-24

AUDIT & RISK COMMITTEE	
Meeting of 28 May 2025	
Title: Annual Audit Plan 2024/25: External Audit - Audit Scotland	
Author: Anne MacDonald, Audit Scotland	Contributor(s): Stuart Thompson
Type of Agenda Item: For Decision <input type="checkbox"/> For Discussion <input checked="" type="checkbox"/> For Information <input type="checkbox"/> Reserved Item of Business <input type="checkbox"/>	
Purpose: To enable the Committee to consider the external auditor's Annual Audit Plan for the audit of the College's 2024/25 financial statements.	
Linked to Strategic Theme: 4. Delivering Excellence and Innovation	
Linked to Strategic Risk(s): n/a	
Executive Summary: The Annual Audit Plan 2024/25 has been prepared by Anne MacDonald, Audit Scotland, the College's external auditor. The plan has been agreed with Stuart Thompson, Vice Principal Finance & Resources. This is the third year of a five-year audit appointment. The plan sets out the respective roles and responsibilities of the College and the auditor with regard to the financial statements. It also sets out the key risks identified by the auditor and the proposed reporting timescales for the audit. The auditor is scheduled to report on the outcome of the 2024/25 audit to the Committee in November 2025.	
Recommendation: It is recommended that the Committee consider the proposed Audit Plan.	
Previous Committee Recommendation/Approval (if applicable):	
Equality Impact Assessment: Positive Impact <input checked="" type="checkbox"/>	

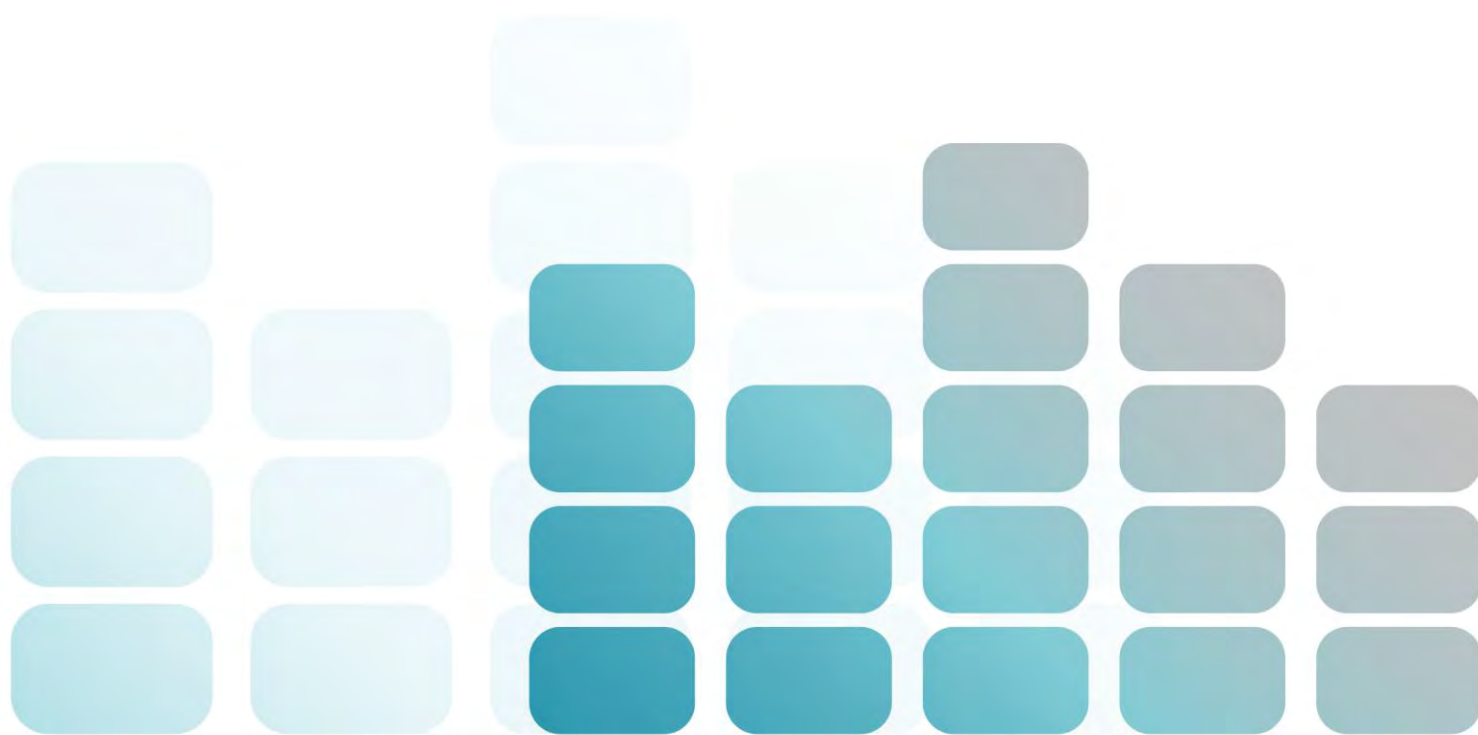
Negative Impact ☐

No Impact ☐

Evidence:

North East Scotland College

Annual Audit Plan 2024/25



Prepared for North East Scotland College
May 2025

Contents

Introduction	3
Audit scope and responsibilities	4
Audit of the annual report and accounts	6
Wider scope and Best Value	12
Reporting arrangements, timetable and audit fee	14
Other matters	16

Accessibility

You can find out more and read this report using assistive technology on our website www.audit.scot/accessibility.

Introduction

Purpose of the Annual Audit Plan

1. The purpose of this Annual Audit Plan is to provide an overview of the planned scope and timing of the 2024/25 audit of North East Scotland College's (the college's) annual report and accounts. It outlines the audit work planned to meet the audit requirements set out in [auditing standards](#) and the [Code of Audit Practice](#), including supplementary guidance.

Appointed auditor and independence

2. We have been appointed by the Auditor General for Scotland as external auditor of the college for the period from 2022/23 until 2026/27. The 2024/25 financial year is therefore the third of the five-year audit appointment.

3. We are independent of the college in accordance with relevant ethical requirements, including the Financial Reporting Council's Ethical Standard. This standard imposes stringent rules to ensure the independence and objectivity of auditors. Audit Scotland has robust arrangements in place to ensure compliance with ethical standards. The arrangements are overseen by the Executive Director of Innovation and Quality, who serves as Audit Scotland's Ethics Partner.

4. The Ethical Standard requires auditors to communicate any relationships that may affect the independence and objectivity of the audit team. There are no such relationships pertaining to the audit of the college to communicate.

Audit scope and responsibilities

Scope of the audit

5. The audit is performed in accordance with the Code of Audit Practice, including supplementary guidance, International Standards on Auditing (UK), and relevant legislation. These set out the requirements for the scope of the audit which includes:

- An audit of the financial statements and an opinion on whether they give a true and fair view and are free from material misstatement, including the regularity of income and expenditure.
- An opinion on statutory other information published with the financial statements in the annual report and accounts, the Performance Report, the Governance Statement, and an opinion on the audited part of the Remuneration and Staff Report.
- Reporting on the college's arrangements for securing Best Value.
- An Annual Audit Report setting out significant matters identified from the audit of the annual report and accounts and the wider scope areas specified in the Code of Audit Practice.

Responsibilities

6. The Code of Audit Practice sets out the respective responsibilities of the college and the auditor. A summary of the key responsibilities is outlined below.

Auditor's responsibilities

7. The responsibilities of auditors in the public sector are established in the Public Finance and Accountability (Scotland) Act 2000. These include providing an independent opinion on the financial statements and other information reported within the annual report and accounts, and concluding on college's arrangements for the wider scope areas.

The college's responsibilities

8. The college has primary responsibility for ensuring proper financial stewardship of public funds, compliance with relevant legislation and establishing effective arrangements for governance, propriety and regularity that enables it to successfully deliver its objectives. The features of proper financial stewardship include:

- Establishing arrangements to ensure the proper conduct of its affairs.

- Preparation of an annual report and accounts, comprising financial statements and other information that gives a true and fair view.
- Establishing arrangements for the prevention and detection of fraud, error and irregularities, and bribery and corruption.
- Implementing arrangements to ensure its financial position is soundly based.
- Making arrangements to secure Best Value.
- Establishing an internal audit function.

Audit of the annual report and accounts

Introduction

9. The audit of the annual report and accounts is driven by materiality and the risks of material misstatement in the financial statements, with greater attention being given to the significant risks of material misstatement. This chapter outlines materiality, the significant risks of material misstatement that have been identified, and the impact these have on the planned audit procedures.

Materiality

10. The concept of materiality is applied by auditors in planning and performing an audit, and in evaluating the effect of any uncorrected misstatements on the financial statements or other information reported in the annual report and accounts.

11. Broadly, the concept of materiality is to determine whether matters identified during the audit could reasonably be expected to influence the decisions of users of the financial statements. Auditors set a monetary threshold when determining materiality, although some issues may be considered material by their nature. Therefore, materiality is ultimately a matter of the auditor's professional judgement.

12. The materiality levels determined for the audit of the college and its group are outlined in [Exhibit 1](#). Based on our assessment of the group (refer paragraph 24), we did not consider it necessary to set separate materiality values for the college's group accounts.

Exhibit 1

2024/25 Materiality levels for the college and its group

Materiality	Amount
Materiality – based on an assessment of the needs of users of the financial statements and the nature of the college's operations, the benchmark used to determine materiality is gross expenditure based on the audited 2023/24 financial statements. Materiality has been set at 2% of the benchmark.	£1.1 million

Materiality	Amount
Performance materiality – this acts as a trigger point. If the aggregate of misstatements identified during the audit exceeds performance materiality, this could indicate that further audit procedures are required. Using professional judgement, performance materiality has been set at 65% of planning materiality.	£700,000
Reporting threshold – all misstatements greater than the reporting threshold will be reported.	£55,000

Source: Audit Scotland

Key audit matters

13. The Code of Audit Practice requires public sector auditors to communicate key audit matters. Key audit matters are those matters, that in the auditor's professional judgement, are of most significance to the audit of the financial statements and require most attention when performing the audit.

14. In determining key audit matters, auditors consider:

- Areas of higher or significant risk of material misstatement.
- Areas where significant judgement is required, including accounting estimates that are subject to a high degree of estimation uncertainty.
- Significant events or transactions that occurred during the year.

15. The matters determined to be key audit matters will be communicated in the Annual Audit Report. [Exhibit 2, page 8](#) outlines the significant risks of material misstatement to the financial statements that have been identified, including those that have greatest impact on the planned audit procedures and require most attention when performing the audit.

Significant risks of material misstatement to the financial statements

16. The risk assessment process draws on the audit team's cumulative knowledge of the college, including the nature of its operations and its significant transaction streams, the system of internal control, governance arrangements and processes, and developments that could impact on its financial reporting.

17. Based on the risk assessment process, significant risks of material misstatement to the financial statements have been identified and these are summarised in Exhibit 2. These are the risks which have the greatest

impact on the planned audit approach, and the planned audit procedures in response to the risks are also outlined in Exhibit 2.

18. The risk assessment process is an iterative and dynamic process. The assessment of risks set out in this Annual Audit Plan and Exhibit 2 may change as more information and evidence is obtained over the course of the audit. Where such changes occur, these will be reported to the college and those charged with governance, where relevant.

Exhibit 2

Significant risks of material misstatement to the financial statements

Risk of material misstatement	Planned audit response
<p>1. Fraud caused by management override of controls</p> <p>Management is in a unique position to perpetrate fraud because of management's ability to override controls that otherwise appear to be operating effectively.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over journal entry processing, make inquiries of individuals involved in the financial reporting process about inappropriate or unusual activity relating to the processing of journal entries and other adjustments and consider the need and extent of detailed journal entry testing. • Evaluate significant transactions outside the normal course of business. • Assess the adequacy of controls in place for identifying and disclosing related party relationships and transactions in the financial statements. • Assess changes to the methods and underlying assumptions used to prepare accounting estimates and assess these for evidence of management bias. • Substantive testing of income and expenditure transactions around the year-end to confirm they are accounted for in the correct financial year. • Focused testing of accruals and prepayments to ensure transactions are recorded in the correct financial year.

Risk of material misstatement	Planned audit response
<p>2.Estimation in the valuation of property, plant and equipment</p> <p>A full valuation is due to be undertaken in 2024/25 by an external valuer. At 31 July 2024, the value of the college's land and buildings was £108 million.</p> <p>There is a significant degree of subjectivity in these valuations as they are based on specialist assumptions. Changes in the assumptions used can materially impact on the valuation calculations.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Evaluate the design and implementation of controls over the valuation process. • Evaluate the competence, capabilities, and objectivity of the valuer. • Review the information provided to the valuer and assess this for completeness and accuracy. • Obtain an understanding of management's involvement in the valuation process to assess if appropriate oversight has occurred. • Review the appropriateness of the key data and assumptions used in the 2024/25 valuation process, and challenge these where required.
<p>3.Finance capacity</p> <p>Following a review of the college's leadership structure, a new post of Assistant Principal Finance and Estates is being created. Two former Financial Controller roles have been combined into a new Head of Finance role. While these posts are intended to strengthen financial stewardship and reporting in due course, they are currently vacant. This creates additional pressures on the finance team in the run up to the financial year end and the preparation of the annual report and accounts for audit.</p> <p>We previously commented on a relatively small finance team. This combined with the loss of skills and experience in recent weeks following the departure of the former financial controllers may adversely impact on the delivery of the 2024/25 annual report and accounts and supporting working papers. There may also be implications for the timetable for approving and signing the audited annual report and accounts.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Hold regular discussions with the Vice Principal Finance and Resources on planned interim arrangements and permanent recruitment plans. • Agree a timetable for carrying out interim and year end audit procedures.

Source: Audit Scotland

Other areas of audit focus

19. As part of our assessment of audit risks, we have identified other areas where we consider there are also risks of material misstatement to the financial statements including group accounts. Based on our assessment of the likelihood and magnitude of the risks, we do not consider these to represent significant risks. We will keep these areas under review as our audit progresses.

20. Our assessment of such risks includes the provision of approx. £4 million to cover the college's share of the national middle management and support staff job evaluation scheme costs. The scheme has been the subject of ongoing discussions and negotiations since 2018/19 when the initial calculations were prepared. While there have been some annual updates, the basis of the calculations has remained unchanged. With the passage of time, changes in the economic climate and college restructuring, there is a risk that the underlying assumptions are no longer valid and the provision may be materially misstated. We will continue to monitor developments in national negotiations and review any further guidance provided by the Scottish Funding Council in respect of this matter.

Group audit

21. As group auditors, we are required under ISA (UK) 600: *Audits of group financial statements (including the work of component auditors)* to obtain sufficient appropriate audit evidence on which to base our audit opinion on the group financial statements.

22. As the parent in the group, the college prepares group financial statements covering itself and its subsidiary, Aberdeen Skills and Enterprise Training Ltd. Audit procedures have been undertaken to identify if there are any risks of material misstatement to the group financial statements, or any components where audit procedures are required for the purposes of the group audit. The outcome from these procedures is outlined in [Exhibit 3, page 11](#).

23. We will be liaising with the component auditor as appropriate to agree group audit instructions and set expectations around any potential audit procedures. We are currently planning to take assurance on tuition fees and other operating costs from the work of the component auditor and undertake analytical procedures in respect of staff costs. We will also consider the assurances the college obtains for its group accounts including year-end reconciliations and the consolidation process. These matters will be kept under review as the audit progresses.

24. Group income, expenditure, assets, and liabilities are not significantly different from those included in the college's single entity accounts and therefore we did not consider it necessary to set separate materiality

values for the group accounts. Materiality levels are set out in [Exhibit 1, page 6](#).

Exhibit 3

Outcome of risk assessment procedures on the group audit

Group component	Accounting treatment	Risk of material misstatement	Audit procedures required	Component Auditor
North East Scotland College	Consolidated on a line-by-line basis	Yes – Exhibit 2	Yes – full scope audit	Audit Scotland
Aberdeen Skills & Enterprise Training Ltd (ASET)	Consolidated on a line-by-line basis	No, but is material to group financial statements	Yes – analytical procedures and use of the work of the component auditor in respect of material transaction streams.	Hall Morrice LLP

Source: Audit Scotland

Wider scope and Best Value

Introduction

25. The Code of Audit Practice requires that public audit is planned and undertaken from a wider perspective than in the private sector. The Code broadens the audit of the annual report and accounts to include consideration of additional aspects or risks in four wider scope areas, which are summarised below:

- **Financial management** – this means having sound budgetary processes. Factors that can impact on the college being able to secure sound financial management include the strength of the financial management culture, accountability, and arrangements to prevent and detect fraud, error and other irregularities, bribery and corruption.
- **Financial sustainability** – this means looking forward over the medium and longer term in planning the services to be delivered and how they will be delivered effectively. This is assessed by considering college's medium- to longer-term planning for service delivery.
- **Vision, leadership and governance** – this means having a clear vision and strategy, with set priorities within the vision and strategy. This is assessed by considering the clarity of plans in place to deliver the vision and strategy and the effectiveness of the governance arrangements to support delivery.
- **Use of resources to improve outcomes** – this means using resources to meet stated outcomes and improvement objectives through effective planning and working with partners and communities. This is assessed by considering the college's arrangements for ensuring resources are deployed to improve strategic outcomes, meet the needs of service users, and deliver continuous improvement.

26. A conclusion on the effectiveness and appropriateness of the arrangements the college has in place for each of the wider scope areas will be reported in the Annual Audit Report.

Duty of Best Value

27. The [Scottish Public Finance Manual](#) (SPFM) explains that Accountable Officers have a specific responsibility to ensure that arrangements have been made to secure Best Value. [Best Value in public services: guidance for Accountable Officers](#) is issued by Scottish Ministers and sets out their duty to ensure that arrangements are in place to secure Best Value in public services.

28. Consideration of the arrangements the college has in place to secure Best Value will be carried out, and a conclusion reported in the Annual Audit Report.

Significant wider scope risks

29. The risk assessment process has identified significant risks in the wider scope areas as outlined in [Exhibit 4](#). This also includes the planned audit procedures in response to the risks.

Exhibit 4

Significant wider scope risks

Description of risk	Planned audit response
<p>Financial sustainability</p> <p>The college's 2023/24 Financial Forecast Return (FFR) showed an underlying cumulative deficit of £1.6 million for the three years to July 2027. Since submitting the FFR, the college's financial performance has improved, an underlying surplus in 2023/24 and a projected surplus in 2024/25. A recent five-year scenario planning exercise reflected an improving position through a mix of cost savings and additional income projections.</p> <p>While the college will continue to face financial challenges in meeting its savings targets due to limited increases in funding from the Scottish Funding Council and a need to fund future payment awards, current projections provide a more positive position.</p>	<p>The audit team will:</p> <ul style="list-style-type: none"> • Review budget update reports to monitor forecast outturns including progress with savings plans. • Review financial plans and assess the appropriateness of assumptions. • Consider the extent of alignment between financial plans and the college's strategic plan and priorities.

Source: Audit Scotland

Reporting arrangements, timetable and audit fee

Audit outputs

30. The outputs from the 2024/25 audit include:

- This Annual Audit Plan.
- An Independent Auditor's Report to the college, the Auditor General for Scotland, and the Scottish Parliament setting out opinions on the annual report and accounts.
- An Annual Audit Report to the college and the Auditor General for Scotland setting out significant matters identified from the audit of the annual report and accounts, conclusions on the wider scope and Best Value audit, and recommendations, where required.

31. The matters to be reported will be discussed with the college for factual accuracy before they are issued. All outputs from the audit will be published on Audit Scotland's website, apart from the Independent Auditor's Report, which is included in the audited annual report and accounts.

32. Target dates for the audit outputs are set by the Auditor General for Scotland. In setting the target date of 31 December 2025 for colleges, consideration is given to the statutory date for laying the annual report and accounts.

Audit fee

33. The audit fee is determined in line with Audit Scotland's fee setting arrangements. The proposed audit fee for the 2024/25 audit is £64,870 (2023/24 £63,650).

34. In setting the audit fee, it is assumed that the college has effective governance arrangements in place and the complete annual report and accounts will be provided for audit in line with the agreed timetable. The audit fee assumes there will be no significant changes to the planned scope of the audit. Where the audit cannot proceed as planned, for example, due to incomplete or inadequate working papers, the audit fee may need to be increased.

Audit timetable

35. Achieving the timetable for production of the annual report and accounts, supported by complete and accurate working papers, is critical to delivery of the audit in line with agreed target dates. [Exhibit 5](#) includes a proposed timetable for the audit which is dependent on a date for the Audit and Risk Committee meeting in November being confirmed.

Exhibit 5

2024/25 audit timetable (tbc)

Audit activity	College target date	Audit team target date	Audit and Risk Committee date
Issue of Annual Audit Plan		31 May 2025	28 May 2025
Annual report and accounts:			
• Submission of unaudited annual report and accounts and all working papers to audit team	29 September 2025	-	-
• Latest date for audit clearance meeting		5 November 2025	-
• Issue of draft Annual Audit Report to officers for comment	-	10 November 2025	-
• Agreement of audited and unsigned annual report and accounts		19 November 2025	-
• Issue of draft Letter of Representation, proposed Independent Auditor's Report, and proposed Annual Audit Report to Audit and Risk Committee		19 November 2025	26 November 2025
• Approval by those charged with governance and signing of audited annual report and accounts	-	-	26 November 2025
• Signing of Independent Auditor's Report and issue of Annual Audit Report	-	By 31 December 2025	-

Source: Audit Scotland

Other matters

Internal audit

36. The college is responsible for establishing an internal audit function as part of an effective system of internal control. Services are provided by Henderson Loggie. As part of the audit, the audit team will obtain an understanding of internal audit, including its nature, responsibilities, and activities.

37. While internal audit and external audit have differing roles and responsibilities, external auditors may use the work of internal audit where it is considered appropriate. A review of internal audit's 2024/25 audit plan was carried out to identify if there were any areas where the audit team could use its work. The audit team opted not to use the work of internal audit but will review their reports and assess the impact of their findings on the audit.

Audit quality

38. Audit Scotland is committed to the consistent delivery of high-quality audit. Audit quality requires ongoing attention and improvement to keep pace with external and internal changes. Details of the arrangements in place for the delivery of high-quality audits is available from the [Audit Scotland website](#).

39. The International Standards on Quality Management (ISQM) applicable to Audit Scotland for 2024/25 audits are:

- ISQM (UK) 1, which deals with an audit organisation's responsibilities to design, implement, and operate a system of quality management (SoQM) for audits. Audit Scotland's SoQM consists of a variety of components, such as: governance arrangements and culture to support audit quality, compliance with ethical requirements, ensuring Audit Scotland is dedicated to high-quality audit through engagement performance and resourcing arrangements, and ensuring there are robust quality monitoring arrangements in place. Audit Scotland carries out an annual evaluation of its SoQM and has concluded it complies with this standard.
- ISQM (UK) 2, which sets out arrangements for conducting engagement quality reviews, which are performed by senior management not involved in an audit, to review significant judgements and conclusions reached by the audit team, and the appropriateness of proposed audit opinions on high-risk audits.

40. To monitor quality at an individual audit level, Audit Scotland carries out internal quality reviews on a sample of audits. Additionally, the Institute of Chartered Accountants of England and Wales (ICAEW) carries out independent quality reviews on a sample of audits.

41. Audit Scotland may periodically seek the views of the college on the quality of audit services provided. The audit team would also welcome feedback at any time.

North East Scotland College

Annual Audit Plan 2024/25



Audit Scotland, Woodhill House Annexe, Westburn Road, Aberdeen AB16 5GB
Phone: 0131 625 1500 **Email: info@audit.scot**
www.audit.scot



AUDIT & RISK COMMITTEE	
Meeting of 28 May 2025	
Title: National Fraud Initiative update on 2024/25 exercise	
Author: Muir Wilson, Financial Controller (External Affairs)	Contributor(s): Payroll.
Type of Agenda Item: For Decision <input type="checkbox"/> For Discussion <input type="checkbox"/> For Information <input checked="" type="checkbox"/> Reserved Item of Business <input type="checkbox"/>	
Purpose: To update the Committee of the 191 outputs from the College's participation in the 2024/25 National Fraud Initiative (NFI).	
Linked to Strategic Theme: 5. Leading Sustainability	
Linked to Strategic Risk(s): <i>6.1 To adhere to statutory obligations to avoid reputational damage.</i>	
Executive Summary: The NFI requires the College, as a public body, to pass on datasets to a central hub. These were then matched with other databases received from other public bodies, to generate a series of 'matches' which require investigation, response, and (if appropriate) the level of the fraud perpetrated. The attached Appendix 1 gives details of the College's participation in the 2024/25 exercise. The matches are still being worked through, but so far no cases of fraud have been uncovered.	
Recommendation: It is recommended that the Committee notes the Report.	
Previous Committee Recommendation/Approval: None	
Equality Impact Assessment: Positive Impact <input type="checkbox"/>	

Negative Impact ☐

No Impact ☒

Evidence:

NORTH EAST SCOTLAND COLLEGE

National Fraud Initiative

1.0 Introduction

1.1 The purpose of this report is to provide information to the Audit and Risk Committee on North East Scotland College's participation in the National Fraud Initiative (NFI).

1.2 The report is provided for information.

2.0 Background

2.1 The NFI is a UK-wide data matching exercise operated by the Cabinet Office, the primary purpose of which is to help public sector bodies to prevent and detect fraud and error in their financial systems. The cumulative Scottish total is now around £180m, with £21.5m of that being attributable to the 2022-23 exercise. That represents a 44% increase from the value of outcomes from the 2020-21 exercise. The most recent report from Audit Scotland is available here: -

[The National Fraud Initiative in Scotland 2024](#)

2.2 The College is required, under the provisions of Part 2A of the Public Finance and Accountability (Scotland) Act 2000, to provide the requested data, which relate to payroll and suppliers. The College also participated in the 2016-17, 2018-19, 2020-21, and 2022/23 exercises.

3.0 Data Submission and Analysis

3.1 The College provided data within set deadlines and covering set periods. For Payroll matching, a snapshot of two months data was requested, and this amounted to 633 records. For the Creditors matches (payments made to third parties), a period of three years' data was requested, and this amounted to just over 39,600 records.

3.2 Supplier data was analysed by Government and the college was provided with a report on data matches that require review, under a number of criteria, including: -

- The same supplier has been set up with more than one reference number;
- The same amount has been paid more than once to a supplier indicating possible duplicate payments;
- Multiple suppliers operate from the same business address.

3.3 A comparison of outputs from the previous exercises is shown in the following table: -

