

**West College Scotland**

**Board of Management**

**Monday 4 October 2021 at 4.00p.m. via the Teams link circulated by the Secretary**  
**Agenda**

**General Business**

- |   |           |      |
|---|-----------|------|
| 1. Welcome  |           |      |
| 2. Apologies  |           |      |
| 3. Declarations of Interests  |           |      |
| 4. Minutes of the meeting held on Monday 14 June 2021                           | Enclosed  | WH   |
| .1 Actions from the minutes   | Enclosed  | WH   |
| 5. Matters Arising from the minute<br>(not otherwise on the agenda)             |           |      |
| 6. Student Association Report   | Paper 6   | AMcG |
| 7. Chief Executive's Report   | Paper 7   | LC   |
| 8. Chair's Report   | Paper 8   | WH   |
| .1 Board Membership – Report from the Selection Panel<br><b>(Reserved Item)</b> | Paper 8.1 | WH   |
| .2 Board Articles of Governance, Standing Orders and<br>Scheme of Delegation    | Paper 8.2 | WH   |
| .3 Committee Memberships  | Paper 8.3 | WH   |

**Items for Decision / Approval**

- |  |          |      |
|--|----------|------|
| 9. Greenock Campus Outline Business Case Update <b>(Reserved Item)</b> | Paper 9  | AMcD |
| 10. Annual (January 2020 – July 2021) HR Report                        | Paper 10 | NS   |
| 11. Review of College Financial Regulations                            | Paper 11 | AMcD |
| 12. Review of Strategic Risk Register                                  | Paper 12 | AMcD |
| 13. 2020-21 Financial Year End Update                                  | Paper 13 | AMcD |

### Items for Discussion

- 14. Committee Chair Reports:
  - .1 Corporate Development Committee Verbal JiH
  - .2 Audit Committee Verbal GB
- 15. Any Other Business
- 16. Date of Next Meeting:  
Monday 13 December 2021 at 4.00 p.m.

### Items for Information / Noting

- 17. CD Committee - Minutes of the meeting held on Tuesday 14 September 2021
- 18. Audit Committee - Minutes of the meetings held on Wednesday 8 September 2021
- 19. Board of Management:
  - .1 Membership
  - .2 Schedule of Business 2021/22
  - .3 Dates of Board and Committee Meetings 2021/22

Shirley Gordon  
Secretary to the Board

## BOARD OF MANAGEMENT

**Minutes:** Monday 14 June 2021.

**Present:** Waiyin Hatton (Chair), Sabira Akram, Nick Allan, Douglas Bayley, Graeme Bold, Liz Connolly, Jim Hannigan, Jacqueline Henry, Gordon Hunt, Linda Johnston, John Leburn, Grant Lyall, Stefana Margarint, Fiona McKerrell, Mark Newlands, Vanessa Thompson, David Watson, Angela Wilson.

**Attending:** David Alexander (Vice Principal Operations), Stephanie Graham (Vice Principal Educational Leadership), Shirley Gordon (Secretary to the Board), Alan Ritchie (Director of Finance), Martin Joyce (Director of Infrastructure).

**Apologies:** None received.

**Observing:** Abbie McGrath (SA President elect from 1 August 2021), Nathan Tyler (Director of Communication, Policy and Engagement from July 2021).

### **BM725 WELCOME**

The Chair welcomed everyone to the virtual Board meeting and thanked everyone for their attendance. No apologies were received.

Dr Hatton introduced the newly elected Support Staff Board Member, Douglas Bayley, (to replace Steven Cairney) with a term of office of 14 June 2021 to 13 June 2025 and Abbie McGrath (who was in attendance as an observer) noting she would take up her role as the Student Association President Board Member from 1 August 2021.

Dr Hatton noted that Nathan Tyler was in attendance as the newly appointed Director of Communication, Policy and Engagement. The Board looked forward to working with Nathan when he took up post in July 2021.

Dr Hatton formally recorded her thanks to John Laird from Education Scotland for his earlier update on activities at Education Scotland and its positive engagement with the College throughout the year. The Board was pleased to hear of some examples of a strong learner focus at the College especially its quick response to student priorities during the pandemic. That would provide an excellent platform in which to build a constructive learning model going forward striking a balance between digital and physical learning in a personalised way for all learners.

### **BM726 DECLARATIONS OF INTERESTS**

The following declarations of interest were recorded and **noted**:

- Waiyin Hatton: Wai Beyond, People and organisational development consultancy; Action Against Stalking; Colleges Scotland (Board member).
- Liz Connolly: Trustee of West College Scotland Foundation; Member of Developing the Young Workforce (DYW) west regional Board.
- John Leburn: Trustee of West College Scotland Foundation.
- Jim Hannigan: University of Strathclyde and National Manufacturing Institute Scotland (NMIS); Chair of Developing the Young Workforce (DYW) West regional Board.
- David Alexander: Scottish Funding Council Board member and Chair of the SFC Audit and Compliance Committee.
- Angela Wilson: West Dunbartonshire Council.
- Sabira Akram: Scottish Qualifications Authority.

**BM727 MINUTES OF PREVIOUS MEETING**

The minutes of the meeting held on Monday 22 March 2021 were **approved**.

**BM728 ACTIONS FROM THE MINUTES**

The Board **noted** the actions taken since the last meeting and **agreed** that the completed actions could now be removed.

**BM729 MATTERS ARISING FROM THE MINUTES**

There were no matters arising not otherwise on the agenda.

**BM730 STUDENT ASSOCIATION REPORT**

The Board **noted** the report submitted by Vanessa Thompson (President, WCS Student Association) summarising the activities of the Student Association (SA) since the last Board meeting. Ms Thompson highlighted the following:

- Think Positive – the campaign continued to be a priority for the Student Association as it was an agreement with the College to offer much needed mental health support to students including the provision of information and guidance around stress and anxiety. It was promoted online using College social media platforms.
- Confirmation that the additional student funding had now been allocated by the SA to various initiatives.

Ms Thompson thanked the Board for its support and guidance throughout her term of office. She acknowledged that it had been a challenging year but was proud of the efforts of everyone connected with the SA and College in the way they had adapted. She looked forward to handing over to the new SA team.

On behalf of the Board, the Chair recorded her thanks to Vanessa and Stefana for their commitment and engaging approach and wished them both well in the future.

**BM731 CHIEF EXECUTIVE'S REPORT**

The Board received a written report from the Principal and Chief Executive, and Ms Connolly provided an update on the following:

- Covid 19 response - Planning for the next academic year continued despite the uncertainties that existed around potential restrictions. The sector Scenario Planning Group (supported by the Curriculum Vice Principals) had produced draft planning guidelines which had been shared with the Scottish Government who had established a new Advanced Learning Covid Recovery Group to replace the Ministerial Leadership which was previously in place. That Group was tasked with planning for a safe and appropriate resumption of on-campus learning. The College Mobilisation Group and the Executive Covid 19 Group both continued to meet on a weekly basis to consider any emerging issues and new guidance in what continued to be a very fluid situation.
- Business Transformation Plan - Given the changing demand patterns experienced, particularly the increased demand for online learning, the College continued to discuss opportunities presented by that with the SFC and to suggest a revisiting of the previous requirement to reduce online delivery. A further meeting between the College and the SFC was being organised.
- Quality Assurance of Qualifications – Progress on qualification completions by the end of June 2021 and deferrals (whole or partial units) were summarised and the process for Internal Quality Assurance (IQA) described. Ms Graham reported that the exact number of

deferrals was still being analysed and agreed to circulate this detail to Board members when available. **{ACTION – StG}**

- College Sector Statement of Ambition – the first stage in a 4-stage process of Colleges Scotland's strategic review was endorsed with some modification suggestions which Ms Connolly agreed to feed back to Colleges Scotland. **{ACTION – LC}**

It was noted that a final agreed Sector Statement of Ambition would be published at the start of the new academic year.

- Greenock Campus - Significant activity was continuing within the College and with partners to progress and conclude the Greenock Outline Business Case (OBC) for submission to the SFC.
- College Staff Survey - Over 600 responses were received (a response rate of over 50%). Next steps would involve exploring the results further through focus groups with the findings helping inform future working practices. The Board acknowledged this excellent response rate. Ms Connolly agreed to circulate the Staff Survey results to Board members when available. **{ACTION – LC}**
- College Staff Awards - The College launched inaugural staff awards during May 2021 to recognise the significant contributions made by staff over the past 14 months during the pandemic. Winners would be announced in the June edition of WestWorld which would be circulated to all Board Members. **{ACTION – ShG}**

The Chair thanked the Principal for the update and the Board **noted** her report and **endorsed** the College Sector Statement of Ambition.

#### **BM732 CHAIR'S REPORT**

The Chair summarised her recent activities and meetings. Dr Hatton paid tribute to all staff nominees and winners of the first College Staff Awards. It had been inspiring to read the nominations and celebrate such commitment and hard work.

The Board **noted** the report from the Chair.

- .1 Board Internal Effectiveness Review 2021** – Dr Hatton led the Board through the Annual Internal Effectiveness Review 2021. She encouraged all Board members to participate and engage fully in all future questionnaires / surveys circulated to ensure a rich, open, and honest degree of information was available for analysis.

**The Board of Management considered and approved the report on its Annual Internal Effectiveness Review 2021 for submission to the SFC and publication on the College website.**

- .2 Board Development Action Plan 2021** - Dr Hatton led the Board through the Board Development Action Plan 2021. It was agreed that progress be measured mid-way through the academic term and the Secretary was asked to incorporate a Mid-Year Review of the Board Development Action Plan 2021 into the Board's Schedule of Business. **{ACTION – ShG}**

**The Board of Management approved its Board Development Action Plan 2021 for submission to the SFC and publication on the College website.**

#### **BM733 DRAFT CURRICULUM STRATEGY**

The Vice Principal Educational Leadership described the background to a draft Curriculum Strategy being produced to make the curriculum design priorities and actions required more explicit to enable a shared understanding of the direction for curriculum change. Ms Graham confirmed that the strategy had been reviewed by the Learning, Teaching and Quality Committee and amendments made following discussion at its May 2021 meeting.

Ms Graham explained that the strategy focused on the Curriculum Portfolio (the courses and qualifications offered, the modes of attendance and the way that provision was planned). She added that a linked annual Learning, Teaching and Assessment enhancement action plan would be produced to focus development in the way that courses were taught and assessed in line with the Curriculum Strategy priorities.

In terms of next steps, following the Board meeting and any subsequent amendments, the strategy would be desktop published to share with staff at the start of the new session. A 2021-22 action plan would be developed, along with the Learning, Teaching and Assessment enhancement action plan and progress reported and monitored through the Learning, Teaching and Quality Committee.

The Board commended the strategy particularly the way it aligned with national priorities but balanced that with a focus on local College Corporate and Curriculum Strategy priorities. The way it was structured and presented illustrated the drive and motivation of College staff and associated processes and structures to be as flexible as possible.

In terms of measuring success, Ms Graham explained that the Strategy would be reviewed annually with an associated annual Curriculum Development action plan adapted to respond to the factors which influenced curriculum design. These would be reviewed by the Learning, Teaching and Quality Committee and feed back provided to the Board.

**The Board of Management considered and approved the draft Curriculum Strategy.**

#### **BM734 FINANCIAL UPDATE**

##### **.1 Management Accounts to 30 April 2021**

The Vice Principal Operations presented the Management Accounts for the period to 30 April 2021. Mr Alexander explained that the Covid-19 pandemic had a material impact on the operations of the College and the April 2021 financial forecast to 31 July 2021 was based on current information available to the College. The Management Accounts for the period to 30 April 2021 had been considered and approved at the 1 June 2021 Corporate Development Committee meeting.

The Vice Principal Operations reported that the College was on course to break-even. He led the Board through the accounts drawing attention to the following:

- The Statement of Comprehensive Income and Expenditure which provided a summary of the financial position and showed a comparison of the approved 2020-21 budget with the full year forecast position to 31 July 2021. This statement also included the audited 2019-20 figures for comparison.
- An analysis of key variances that provided detail of the movement between the budgeted and forecast position for 2020-21.
- The Balance Sheet that reflected the assets and liabilities of the College.
- The cashflow analysis that showed the actual cash position to date and forecasts the cashflow to 31 July 2021.
- The student funding analysis that provided a summary of the budgeted and forecast income and expenditure to 31 July 2021 resulting from the processing of student bursary, childcare and discretionary expenditure.
- The financial graphs and performance indicators that provided background information about income and expenditure and highlight the main indicators of financial sustainability.
- The aged debt analysis that showed a summary of the age of the sales ledger.

Mr Alexander reported that the SFC had advised the College that no funding would be made available to directly assist with any College Voluntary Severance (VS) programme, despite its forecast guidance indicating that up to 50% of such incurred costs should be assumed to be paid by the SFC. This meant that currently the College required to either increase income or find further savings to offset any VS costs if/as they arise in seeking to achieve an adjusted breakeven operating position. The College continued to seek further clarification from the SFC as to the funding and treatment of any voluntary severance costs associated with the loss of European Social Funding (ESF) activity.

Mr Alexander explained that the movement in the cash balance was primarily related to Flexible Workforce Development Funding and Estate Maintenance Funding (committed but not spent at the year-end) which the College had been unable to apply due to lockdown restrictions.

The Board thanked the finance team for its thorough analysis into the current College and sector-wide situation and for providing such detail in as easy as possible way to understand. Members were also appreciative of the team's continued negotiations with the SFC.

**The Board of Management noted the:**

- **Revised 2020-21 adjusted operating position.**
- **Detailed impact that COVID-19 had had on the operations and financial position of the College.**
- **Cashflow position.**
- **Management Accounts for the period to 30 April 2021 which forecast a breakeven adjusted operating position for the 2020-21 financial year.**

## **.2 Budget 2021-22 and 3-Year Financial Forecast**

The Vice Principal Operations presented the following:

- a) The 2021-22 College budget.
- b) The 2021-22 Student Association budget.
- c) The College financial forecast for the three years to 2023-24.
- d) A note of the budgetary and forecast assumptions used.
- e) A sensitivity analysis of the key assumptions used.

Mr Alexander led the Board through the 2021-22 College budget and three-year financial forecast to 2023-24. He explained that the budget and financial forecast were based on the guidance and governance framework with which the College required to comply. Mr Alexander added that the College received notification on 27 May 2021 of the 2021-22 final SFC Grant in Aid allocations and the only change in financial terms was a £3,000 increase in estate maintenance funding which would not impact the overall budgeted position. Mr Alexander highlighted that the balanced budget would not rely on voluntary severance, but rather, on tight management of budgets.

Mr Alexander reported that the College was awaiting the SFC Financial Forecast Return (FFR) guidance which provided the college sector with baseline assumptions for use in preparing the three-year financial forecast. In prior years, the SFC FFR guidance had requested colleges provide a financial budget and forecast to cover a five-year period, however, due to the uncertainty arising from Covid-19 the shorter three-year period was requested. Any changes to the financial forecast to 2023-24 as a result of the SFC FFR Guidance would be reported to the September 2021 Corporate Development Committee meeting.

The Board of Management considered the basis upon which the 2021-22 College budget and three-year financial forecast to 2023-24 had been created and approved the 2021-22:

- Student Association budget.
- College budget.

**BM735 CONTRACT AWARDS - (RESTRICTED ITEMS)**

a.

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

b.

[REDACTED]

[REDACTED]

[REDACTED]

c.

[REDACTED]

[REDACTED]





**BM736 IT STRATEGY 2021-2025**

The Vice Principal Operations presented the new West College Scotland IT Strategy for the period 2021 – 2025 reporting that it was considered at the 1 June 2021 Corporate Development Committee and approved for consideration by the Board of Management.

Mr Alexander reported that the College had achieved significant progress and outcomes during the period of the 2016-2021 IT Strategy. The new 2021-2025 IT Strategy now sought to build on those strong foundations in setting out how the College would support staff and students to work, teach and learn.

Mr Alexander explained that budgets remained under pressure and the need to ensure the investments made in technology were as cost effective as possible was recognised. He confirmed that associated costs would be revisited alongside the draft Curriculum Strategy approved earlier at Minute No BM733 and updated costs would be brought to the Corporate Development Committee as part of the annual update.

**The Board of Management reviewed and approved the IT Strategy 2021-2025.**

**BM737 STRATEGIC RISK REGISTER REVIEW**

The Board received a report from the Vice Principal Operations which outlined that, in accordance with the Corporate Governance Code, the Board was tasked with ensuring a framework of risk management and control was in place. Mr Alexander presented:

- An update on the development of the College Risk Management Strategy.
- The current College Strategic Risk Register for the consideration of the Board of Management.

Mr Alexander reported that the SMT continued to review the Strategic Risk Register and, in carrying out that review process, he summarised removals, additions and amendments that had been made to the Register.

**The Board of Management:**

- **Noted the update on the development of the College Risk Management Strategy.**
- **Reviewed and approved the Strategic Risk Register and in doing so considered:**
  - o **The risks included in the register.**
  - o **The revised risk rating both pre and post mitigation.**
  - o **Whether any other risks should be considered for removal.**
  - o **Whether any new risks should be considered for inclusion.**

**BM738 COMMITTEE CHAIR REPORTS:**

**.1 LTQ Committee**

The Board **noted** a summary of discussion from the LTQC meeting held on Wednesday 19 May 2021 as highlighted by Mrs Henry, LTQC Chair.

**.2 CD Committee**

The Board **noted** a summary of discussion from the CDC meeting held on Tuesday 1 June 2021 as highlighted by Mr Hannigan, CDC Chair.

**.3 Audit Committee**

The Board **noted** a summary of discussion from the Audit Committee meetings held on Thursday 11 March 2021 and Thursday 20 May 2021 as highlighted by Mr Bold, AC Chair.

**.4 Remuneration Committee**

The Board **noted** a summary of discussion from the Remuneration Committee meeting held on 27 April 2021 as highlighted by Mr Hannigan, Remuneration Committee Chair.

**.5 Nominations Committee**

The Board **noted** a summary of discussion from the Nominations Committee meetings held on 11 May 2021 and 25 May 2021 as highlighted by Dr Hatton, Nominations Committee Chair and **approved**:

- **The approach and membership for a Selection Panel to appoint 3 new Board members.**
- **Extending the period of appointment of Mark Hamilton, co-opted member of LTQ Committee, for 1 further year to 31 October 2022.**

**BM739 ANY OTHER BUSINESS**

The Chair reported that it was the last meeting for both Angela Wilson (who would demit office on 31 August 2021) and David Watson (who would demit office on 12 September 2021). On behalf of the Board and the Committees each had served, Dr Hatton indicated she hoped that there would be a separate celebratory opportunity later in 2021 to formally pay tribute to Angela and David (as well as other Board members who had left during the period of the pandemic).

The Chair recorded that this would be Mr Alexander's last Board meeting as he would take up his new post of Chief Executive Officer at Gateshead College in late June 2021. On Behalf of the Board, Dr Hatton wished him every success in this well-earned and well-deserved promotion. Ms Connolly acknowledged David's commitment to the College and wider sector. She thanked him for his constructive input and attention to detail as well as his personal support.

**BM740 DATE OF NEXT MEETING**

Monday 4 October 2021 at 4.00 p.m.

**BM741 ITEMS FOR INFORMATION / NOTING**

The following items were submitted for information and **noted**:

- LTQ Committee - Minutes of the meeting held on Wednesday 19 May 2021.
- CD Committee - Minutes of the meeting held on Tuesday 1 June 2021.
- Audit Committee - Minutes of the meetings held on Thursday 11 March 2021 and Thursday 20 May 2021.
- Nominations Committee - Minutes of the meetings held on 11 May 2021 and 25 May 2021.
- Remuneration Committee - Minutes of the meeting held on 27 April 2021.
- Board of Management – Membership and Schedule of Business 2021/22 and Dates of Board and Committee Meetings 2021/22.

**BM742 BOARD CHAIR – ANNUAL APPRAISAL**

The Chair left the meeting.

## Board of Management – Monday 14 June 2021

The Vice Chair and Senior Independent Board member confirmed that they had conducted the Chair's annual appraisal (following all Board Members having the opportunity to complete a performance evaluation questionnaire). The meeting was open and constructive and provided an excellent opportunity to discuss the feedback received and look at priorities going forward.

## Board of Management: Actions from the Minutes

Date of meeting	Min Ref	Matter for Action	Responsible Person	Action Taken	Timescale (where applicable)
<b>14 June 2021</b>	BM731	Ms Graham reported that the exact number of deferrals was still being analysed and agreed to circulate this detail to Board members when available.	S Graham	A deferral report will come to the LTQ on 6 Oct 21. Quantifying the deferrals took longer than expected because of the high number of courses completed before 1 Aug through Awarding Body amendments and additional summer work. We are also now confirming the actual students who returned to complete qualifications under deferral.	Ongoing.
	BM731	College Sector Statement of Ambition – endorsed with some modification suggestions which Ms Connolly agreed to feed back to Colleges Scotland.	L Connolly	Feedback duly passed on to Colleges Scotland	Complete.
	BM731	Ms Connolly agreed to circulate the Staff Survey results to Board members when available.	L Connolly	Interim report emailed out to all Board members on 20/09/2021 noting that the final report will be presented at the next CDC and Board in December.	14 December 2021 Board meeting.
	BM731	June edition of WestWorld be circulated to all Board Members.	S Gordon	Duly circulated 15 June 2021.	Complete.
	BM732	Incorporate a Mid-Year Review of the Board Development Action Plan 2021 into the Board's Schedule of Business.	S Gordon	Duly incorporated 15 June 2021.	Complete.
<b>23 March 2020</b>	BM619	KPIs - some analysis work to be undertaken to review overall	S Graham	Trend data will be presented to LTQ on 6 Oct 21 covering pre	Ongoing.

		performance prior to the coronavirus pandemic so that new base and pro-rata performance indicators would be available.		pandemic, 2019-20 and 2020-21 KPIs.	
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**TITLE:** STUDENTS' ASSOCIATION REPORT

**Action:** The Board is invited to consider and note the report from the Students' Association on recent activities.

**Lead:** Abbie McGrath, President, Students Association

**Status:** Open



## Student Association Board Report

The Students' Association {SA} continues to work for the benefit of all students. At the time of writing, The SA consists of Student President– Abbie McGrath and two vice presidents, Paul Sefton (returning) – Greenock and Scott McInnes – Clydebank. There have been four nominations for the Paisley post and the position will be filled in due time.

As we come out of the pandemic into hopefully something resembling normality and students are returning to college there is high hopes for an event-filled year ahead, whatever shape this may take when following restrictions and guidelines. There is many ideas forming in the Students Association that we all hope to take place sooner rather than later. The Students Association would like to mention that it is early days still and so some plans may change as nothing is set in stone, that being said all staff that have engaged have been doing their part and helping to provide any support to the Students Association.

There is still a possibility of COVID-19 vaccination tents returning on campus and when notified, students will be informed and asked to attend, the Greenock vaccination day was very successful and since we have been told that the paisley area is increasingly high with the local public not being vaccinated.

There has been an update on the food bank donations that we provided last year, it has been agreed to pull this operation and apply funds elsewhere such as chill out/sensory rooms for the students as it was noted that some of the support for learning students had not felt as welcome in their surroundings... it is yet to be discussed what this would entail however this looks to be a high priority. There was also discussion from the VPs to carry on with a project that Paul had started (insert name here) and Scott has agreed that this is something he himself is interested in also helping with as it is such a huge project.

Paul Sefton will be picking up where he left off last year with Think Positive as well as his health and well-being active sporting project and (insert name of project here [SA fund]).

Scott will also be taking on his own sporting project, as well as helping Paul with the (insert name of project here [SA fund]) and looking towards engaging with class reps.

The overall objectives for this year are mental health and wellbeing, fitness and physical health, social media, and class reps. The events being planned are:

- **Meeting SAs;** a 'meet and greet' held at the reception areas of the college to welcome students and show face, hand out business cards, try and get recognition n social media, hand out any SA merch (only a small event for an hour at reception in the morning – whenever best suits VPs)
- **Black history month;** an event raising awareness for black ethnic minorities, a chance to recognise the history behind the country we live in, this will consist of light hearted

events such as fun facts on social media for everyday of the month, name the teddies – a fun chance to win a teddy by choosing a name that has been specifically chosen for being a black superhero (male and female) all collected donations will be given to a black minority support organisation, events and hyperlinks posted on social media to raise awareness for anything happening around Scotland that could interest students

- **Freshers (information not confirmed)**
- **“Be Heard”**; an event based around hearing out students’ needs and opinions in every aspect, organisations interested include: Brothers in Arms, Womens Aid, action against stalking, Scottish Womens convention... **(sometime in November/December [information not confirmed, could tie in with freshers])**

The Student Association have also been asked to prioritise literature and are coming up with ideas to try and improve this area with students and ideas around recognition of improvement.

We are welcome to any suggestions or help in any areas we have mentioned, is there any questions on our plans?

Thank you.



**TITLE:** CHIEF EXECUTIVE'S REPORT

**Action:** The Principal has provided a report on a range of matters. This report is mainly for discussion and noting, except for item 5 which is for endorsement.

**Lead:** Liz Connolly, Principal and Chief Executive

**Status:** Open (with the exception of Items 1)

**1**

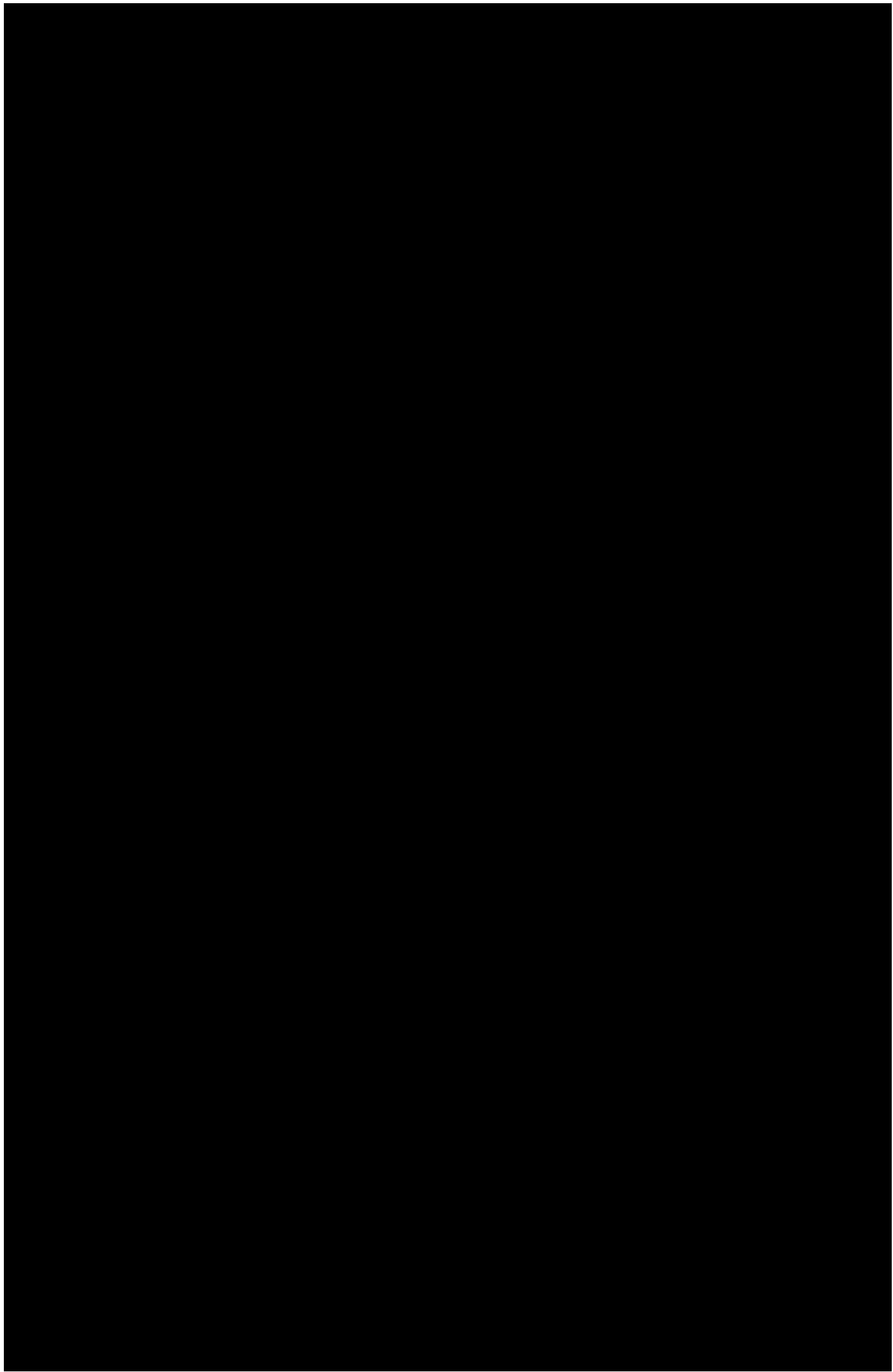
## Business Transformation Plan Update

## 1.1

[REDACTED]

- [illegible]

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## 2 Covid 19

- 2.1 All of our College campuses are currently at beyond level 0 in terms of Covid restrictions. While this means a relaxation of many of the restrictions we have had in place previously it's not a complete return to how things were before the virus, so there are still some restrictions on campus, such as wearing face coverings in public areas, and many of the mitigations that were in place remain.
- 2.2 As with last academic year we have set out three key principles that will guide us this year. They are:
- To ensure the **best** possible learning and working experience for students and staff.
  - To ensure the **safest** possible environment for those on any campus.
  - To ensure that any campus attendance either **enables or enhances** learning and work for students and staff
- 2.3 FE students returned to College on 23<sup>rd</sup> August and HE students on the 30<sup>th</sup> August. In order to ensure appropriate induction, and to equip and motivate students for the year ahead all students have been on campus at some point. Unless the Covid level changes this will remain the case with all students being on campus at least once a week.
- 2.4 The College hosted mobile vaccination centres at each of its three main campuses at the end of August and beginning of September. These facilities were open to staff, students and members of the local community. In total 424 vaccinations were administered.
- 2.5 As was previously reported the Scottish Government has established an Advanced Learning Covid Recovery Group to replace the Ministerial Leadership which was

previously in place. This Group, which is Chaired by Jamie Hepburn MSP, Minister for Higher Education, Further Education, Youth Employment and Training, is tasked with planning for a safe and appropriate resumption of on campus learning. The Group includes representatives from the Scottish Government, the University Sector, the College sector, SDS, SQA, NUS and the recognised Trade Unions among others. The College sector is represented on this group by Shona Struthers, Chief Executive of Colleges Scotland, Audrey Cumberland, Chair of the College Principals Group, myself as Chair of the sectors Scenario Planning Group, Paul Little, Principal of City of Glasgow College and Lydia Rohmer, Principal of West Highland College. The Group continues to meet fortnightly.

### **3 College Mobilisation Group and Executive Covid 19 Group**

- 3.1 The College mobilisation group and the Executive Covid 19 group both continue to meet on a weekly basis to consider any emerging issues and new guidance in what continues to be a very fluid situation. The Executive Group is the decision-making forum to progress any recommendations that come from the Mobilisation Group which considers the operational implications of return to campus.

### **4 ROA Guidance**

- 4.1 SFC published its Guidance for Outcome Agreements for Colleges and Universities AY 2021-22 at the end of August.
- 4.2 As with Last year this is a single document for both colleges and universities that recognises the ongoing pressures institutions are facing in dealing with Covid -19. The guidance recognises that colleges and universities are still at various stages of recovery and so maintains the approach introduced in AY 2020-21 of consolidating, streamlining and simplifying the range of asks of both sectors to keep the focus on strategic outcomes.
- 4.3 The guidance outlines the expectation that colleges and universities continue with commitments to widen access, deliver high quality research and ensure a high quality learning experience for all students, recognising that in most cases this will be different in shape, structure and mode to previous years.
- 4.4 There is also a focus on economic recovery, including an expectation that provision will continue to respond to changing need, and the critical contribution colleges and universities will make to this.

### **5 Young Person's Guarantee**

- 5.1 As part of Scotland's response to Covid 19 economic recovery, the employer led, Young Person's Guarantee was launched in November 2020 by the Scottish Government. It aims to give all young people, aged 16-24, the opportunity of a job, apprenticeship, education, training or volunteering.

- 5.2 Employers support for the Guarantee is built around five 'Asks'
- Prepare Young People for the world of work
  - Create opportunities for young people who face the greatest barriers to work
  - Invest in a skilled workforce through apprenticeships, training and upskilling opportunities
  - Create jobs and opportunities suitable for 16-24 year olds
  - Ensure a work environment which supports all young people and provides fair work
- 5.3 The College has signed up to support the Young Person's Guarantee. As part of this over the next 12 months the College will;
- Employ 9 young people through the Kickstart programme
  - Employ 7 Modern Apprentices in a phased approach between August 2021 and January 2022
  - Offer opportunities to 4 Foundation Apprentices
  - Provide paid work experience to 2 IT students via the student technical team

## **6 Awards**

- 6.1 The College has been shortlisted in two categories at the Herald and Gen Analytics Diversity Awards 2021.
- Diversity in Education – Digital Strategy
  - Diversity in the Public Sector – YES Programme

We are the only college on the shortlist.

- 6.2 The College has also been shortlisted in 5 categories at the CDN annual awards:
- College Colleague of the Year – Joe Rafferty
  - College Community Learning Award
  - Health and Wellbeing Award
  - Learning and Teaching Colleague of the Year Award – Isobel Donald
  - Marketing and Communications Award



**TITLE:**       **Chair's Report**

**Action:**       The Board is invited to note the update from the Chair.

**Lead:**         Dr Waiyin Hatton, Chair of Board of Management

**Status:**       Open

First of all, I hope you have had a good summer break, albeit not necessarily in the way you have been accustomed to in pre-Coivd19 years.

A warm welcome to our new Student and Staff Board members to their first Board meeting of this new academic year. I am pleased to have had the opportunity to 'meet' with 3 of them already before the October meeting and who have helped me move up my learning curve.

You will see from Papers 8.1 to 8.3 that much activity has been continuing over the summer period with changes to Board membership and recruitment of new members. I want to take this opportunity to thank Linda Johnston, Mark Newlands and Shirley Gordon, and also Willie Mackie, Chair of Ayrshire College, for their sterling contributions to the recruitment process.

### **Ministerial visit**

WCS welcomed Jamie Hepburn, MSP, Minister for Higher Education and Further Education, Youth Employment and Training, who, along with Stuart McMillan, MSP for Greenock and Inverclyde, visited Greenock Finnart Street Campus on 22 September 2021. This was attended by the Principal and myself, together with key members of the executive team. The Minister met staff and students from a range of subjects. The visit culminated in a presentation by the Principal, Vice Principal Operations and Director of Infrastructure to explain the urgent need to replace Greenock campus.

### **Board member annual review**

Thank you to Board members who have returned their review forms and giving their time for meeting with me. A number of common themes have emerged from these discussions and which I will feedback on completion of the one-to-one discussions. One of these is to find opportunities for the Board to meet in person and with students and staff, where possible.

### **Colleges Scotland – Chairs Group**

While we await the outcomes of the Scottish Funding Council Review, the Economic Recovery Group set up by the Chairs Group refocused its work to take account of the *Programme for Government* and its emphasis on regional economies. At the request of all College Regions, the Group is seeking central funding to develop a *National Programme* to support the role of colleges in regional economic recovery and to shape the respective colleges' engagement in regional economic renewal.

### **External events**

I was invited by CDN to be a Panel member on their Student Board Member Induction Programme on 2 September 2021 and provided the Board Chair perspective.

I have registered for 2 forthcoming CDN Governance workshops and encourage other Board members to take advantage of the excellent programmes if they have not already done so.

I have been invited to participate in the Standards Commission Chairs' Workshop in November where we will share experiences and discuss any trends in respect of the ethical standards framework and the interpretation of the Codes of Conduct (based on the Model Code for Members of Devolved Public Bodies); how best to promote and encourage compliance with the respect, bullying and harassment, and confidentiality provisions in the Codes; relationship between board members and officers, including how to ensure there is a clear distinction between strategic and operational matters; and the impending changes to the Model Code and their impact.

Dr Waiyin Hatton  
Chair

**TITLE:**

## BOARD MEMBERSHIP: REPORT FROM SELECTION PANEL

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**Status:**

**Restricted (as candidates have not been notified of the outcome of the interviews held on 24 August 2021 and cannot receive this until Ministerial approval is received).**

**TITLE:** **BOARD ARTICLES OF GOVERNANCE, STANDING ORDERS AND SCHEME OF DELEGATION**

**Background:** The Board is asked to consider and approve the following which are presented to the first Board meeting of each new academic session for review, and approval:

- **Articles of Governance** (Appendix 1) - provide information on how the various members of the Board are appointed as well as how the Board Secretary is appointed and how the Committees are established.
- **Standing Orders** - (Appendix 2) - the Good Governance Steering Group, established by Colleges Scotland, issued a template for Standing Orders that colleges were encouraged to adopt. Colleges were free to adapt these to suit their own local circumstances, but it was expected that colleges would retain the main guidance contained in the template. The College complies with the guidance issued in the template.
- **Scheme of Delegation** (Appendix 3) - the Good Governance Steering Group, established by Colleges Scotland, issued a template for a Scheme of Delegation that colleges were encouraged to adopt. Colleges were free to adapt these to suit their own local circumstances, but it was expected that colleges would retain the main guidance contained in the template. The College complies with the guidance issued in the template. The Scheme of Delegation confirms the powers reserved to the Board and those that can be delegated to certain individuals, namely the Chair, the Principal, the Board Secretary and the Committees.

**Action:** The Board is asked to:

- Consider and approve the:
  - ❖ Articles of Governance (Appendix 1)
  - ❖ Standing Orders (Appendix 2)
  - ❖ Scheme of Delegation (Appendix 3)

**Lead:** Dr Waiyin Hatton, Chair of the Board of Management

**Status:** Open



## **WEST COLLEGE SCOTLAND**

## **ARTICLES OF GOVERNANCE**

### **Version Control**

- Revised November 2017
- Approved by the Board of Management – 5 February 2018
- Approved by the Board of Management – 5 October 2020
- Approved by the Board of Management – 22 March 2021

# **ARTICLES OF GOVERNANCE**

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  - 2.9 Board Secretary**
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## **ARTICLES OF GOVERNANCE**

### **1 Introduction**

These Articles of Governance are consistent with the legislation, i.e. the Further and Higher Education (Scotland) Act 1992 (the 1992 Act), as amended by the Further and Higher Education (Scotland) Act 2005 (the 2005 Act) and the Post-16 Education (Scotland) Act 2013 (the 2013 Act), and any such legislation as may replace or supplement such provisions and be adopted from time to time.

These Articles of Governance must be approved by the Board of Management before they come into force, and any changes or amendments to them must be approved by the Board before they become effective. Once approved by the Board they replace all other Articles of Governance previously adopted by the Board.

### **2 Appointment of Board Members**

#### **2.1 Composition of Board**

Under the terms of the legislation the composition of the Board of Management is as follows:

- (a) A person appointed by the Scottish Ministers to chair meetings of the Board
- (b) The Principal of the College
- (c) 2 members of staff: 1 elected by the teaching staff from among their own number; and 1 elected by the support staff from among their own number
- (d) 2 students nominated by the Students Association
- (e) Up to 12 non-executive members.

#### **2.2 Appointment of the Chair**

The Chair is appointed by the Scottish Ministers for a period of up to 4 years, and may be re-appointed for a further period of up to 4 years.

#### **2.3 Appointment of Vice Chair**

##### **2.3.1 The Board may appoint any of its members who is not:**

- (a) a student of the College,
- (b) an employee of the College,
- (c) the Principal,

to act as Vice Chair and who may substitute for the Chair in the conduct of Board meetings but who may not discharge any other duty delegated to the Chair.

##### **2.3.2 The Board shall determine the period of appointment of the Vice Chair (if one has been appointed) and may remove the Vice Chair from office.**

#### **2.4 Appointment of Senior Independent Member**

##### **2.4.1 The Board will appoint any of its members who is not:**

- (a) a student of the College,
- (b) an employee of the College,
- (c) the Principal,

to act as the Senior Independent Member (as defined in A14 of the Code of Good Governance for Scotland's Colleges). This person may be the Vice Chair or may be another member of the Board as defined above.

- 2.4.2 The Board shall determine the period of appointment of the Senior Independent Member (if one has been appointed) and may remove him/her from office.

## **2.5 Codes of Conduct and Good Governance**

- 2.5.1 It is a condition of appointment of each Board member that he or she accepts to be bound by the provisions of The Ethical Standards in Public Life etc (Scotland) Act 2000 and any such legislation and codes of conduct as may replace and supplement such provisions and be adopted from time to time, including the Code of Conduct adopted by the Board.
- 2.5.2 Each member of the Board undertakes to maintain his or her entry in the register of interests as provided in the Code of Conduct adopted by the Board.
- 2.5.3 It is also a condition of appointment that each Board member agrees to abide by the Code of Good Governance for Scotland's Colleges.

## **2.6 Appointment of Teaching and Non-Teaching (Support) Staff Members**

- 2.6.1 Appointments of the Teaching staff member shall proceed as follows:
- (a) One member may be appointed by the Teaching staff from among their own number. The appointment is made by election administered by the Returning Officer (the Returning Officer is normally the Secretary to the Board unless the Board appoints another person – see 2.9.4);
  - (b) The Returning Officer shall send a notice to each member of the Teaching staff of the College requesting nominations for membership of the Board;
  - (c) Such nominations must be received by the Returning Officer by the date specified in the notice, being not less than seven days from the date of the notice.
  - (d) Each nomination must be signed by the nominee, the proposer and one other person all being members of the Teaching staff.
  - (e) If more than one nomination is received the Returning Officer shall thereafter arrange for an election to be conducted normally using an appropriate electronic system and shall notify each member of the Teaching staff of the College of the names of the nominees and the process to be followed.

- (f) The election shall be completed by the date and time specified in the notice issued by the Returning Officer being not less than seven days from the date of issue of the notice of the election.

2.6.2 Appointment of the Non-Teaching (Support) staff member shall proceed as follows:

- (a) One member may be appointed by the Non-Teaching (Support) staff from among their own number. The appointment is made by election administered by the Returning Officer (the Returning Officer is normally the Secretary to the Board unless the Board appoints another person – see 2.9.4);
- (b) The Returning Officer shall send a notice to each member of the Non-Teaching (Support) staff of the College requesting nominations for membership of the Board;
- (c) Such nominations must be received by the Returning Officer by the date specified in the notice, being not less than seven days from the date of the notice.
- (d) Each nomination must be signed by the nominee, the proposer and one other person all being members of the Non-Teaching (Support) staff.
- (e) If more than one nomination is received the Returning Officer shall thereafter arrange for an election to be conducted normally using an appropriate electronic system and shall notify each member of the Non-Teaching (Support) staff of the College of the names of the nominees and the process to be followed.
- (f) The election shall be completed by the date and time specified in the notice issued by the Returning Officer being not less than seven days from the date of issue of the notice of the election.

2.6.3 The following rules will be followed as regards counting votes:

- (a) The Returning Officer shall offer each nominee the opportunity to be present or represented at the counting of votes.
- (b) The counting of votes shall normally take place within 24 hours of the time set for the close of the election and shall be done by the Returning Officer in the presence of such nominees or their representatives as have chosen to attend.
- (c) The nominee receiving the most votes shall be declared elected.
- (d) In the event of a tie the election shall be decided by lot among the nominees with the most numbers of votes.
- (e) In the event of elections for Teaching staff and Non-Teaching (Support) staff members being held concurrently, the counting of votes shall be done as a separate and consecutive process for each election.
- (f) The Returning Officer may use such staff of the College as may be necessary to assist in the election process.

- (g) The names of the persons elected shall be reported to the next meeting of the Board after the election.

2.6.4 The following rules will apply in the event of a vacancy arising in respect of the appointment for a staff member:

- (a) In the event of an election requiring to be held because of the expiry of the periods of office of the respective members of the Board the procedures set out in paragraphs 2.6.1 and 2.6.2 as the case may be and paragraph 2.6.3 shall be completed normally not later than one month prior to the date of expiry.
- (b) In the event of a casual vacancy arising at any time more than six months prior to the expiry of the member's period of office, the procedures set out in paragraph 2.6.1 or 2.6.2 as the case may be and paragraph 2.6.3 shall be completed as soon as may be but normally not more than six weeks after the vacancy occurs.

## **2.7 Appointment of Student Members**

The nomination and appointment to the Board of two persons from among the students of the College will proceed as follows:

- (a) The Secretary shall, prior to 31 July, invite from the Students' Association of the College nominations for appointment to the Board from among the students of the College. The Secretary shall report such nominations to the Board.
- (b) In the event of a casual vacancy arising in the office(s) of such person(s) then the Secretary shall, within 3 weeks of the vacancy occurring, seek from the Students' Association of the College a nomination of such a person(s) as member of the Board unless a nomination of such a person(s) to fill the casual vacancy has already been made by the Students' Association.

## **2.8 Appointment of Non-Executive Board Members**

2.8.1 Under the terms of the legislation the Board must have regard to any guidance issued by the Scottish Ministers in relation to the making of such appointments.

2.8.2 The Scottish Ministers have issued guidance under Section 6 of the 2013 Act, which amends the provisions of the 1992 Act, and which sets out the process to be followed when appointing Non-Executive Board members. This is set out in the 'College Sector Board Appointments: 2014 Ministerial Guidance'. The Board will follow this Guidance, and any subsequent revisions or updates that are made to it, when making such appointments.

2.8.3 The Board shall appoint a relevant committee to nominate Board member appointments and extensions of appointments to the Board of Management.

2.8.4 The Board shall determine the length (of up to 4 years) of a Board appointment or extension based on the needs of the Board, having regard to the desirability of avoiding a substantial number of Board appointments potentially ending around the same time.

- 2.8.5 Before the Board may appoint a non-executive Board member or extend a non-executive Board member's period of appointment, the Board must obtain the approval of both its Chair and the Scottish Ministers.

## **2.9 Board Secretary**

- 2.9.1 The Board will appoint a person of appropriate experience and standing to discharge the functions of Board Secretary (as referred to in the 1992 Act). The Board Secretary shall have oversight of all Board and Committee meetings in order to ensure meetings are conducted in accordance with legislation, terms and conditions of grant (including in relation to its Financial Memorandum, the Scottish Public Finance Manual, the Code of Good Governance for Scotland's Colleges), the Board's Scheme of Delegation and Standing Orders, and in order to ensure a record is kept of proceedings. The appointment and removal of the Board Secretary is a decision of the Board.
- 2.9.2 The Board Secretary should be independent and report directly to the Chair of the Board
- 2.9.3 The Board shall ensure that the Secretary obtains suitable training as and when necessary to allow him or her to perform his or her functions effectively.
- 2.9.4 In the absence of the Board Secretary, the Board shall agree temporary arrangements that can be put in place by making such other arrangements as may be required.

## **3. Committees**

- 3.1 In accordance with the legislation the Board may establish Committees for any purpose. Each Committee shall have a clearly defined remit which sets out the duties and responsibilities. The Board must approve the remit of each Committee and any subsequent change or amendment to the remit.
- 3.2 The Board reserves the right to review the Committees required and the authority delegated to them as and when it is deemed appropriate to do so.
- 3.3 The minutes of each Committee meeting will be submitted to the Board for information at the next appropriate meeting.
- 3.4 The Board may appoint persons who are not members of the Board to be members of committees established by it.

## **WEST COLLEGE SCOTLAND**

### **STANDING ORDERS**

#### **Version Control**

- Revised November 2017
- Approved by the Board of Management - 5 February 2018
- Approved by the Board of Management – 5 October 2020
- Approved by the Board of Management – 22 March 2021

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- 14. Suspension of Standing Orders**

# **Standing Orders for Regulating the Meetings and Proceedings of West College Scotland's Board of Management and its Committees**

## **1. Application**

Paragraph 11 of Schedule 2 to the Further and Higher Education (Scotland) Act 1992 states that a Board may regulate its own proceedings and those of any Committees established by it. The purpose of these Standing Orders is to ensure the orderly and effective conduct of the meetings of the Board of Management ("the Board") and its Committees. These Standing Orders apply to all meetings of the Board of Management and its Committees. The Terms of Reference of Standing Committees and any *ad hoc* Committees that may be established from time to time shall determine the specific remits and quorum of these bodies.

The Standing Orders were approved by the Board at its meeting on 22 March 2021 and replace all other Standing Orders previously adopted by the Board. The Standing Orders will be periodically reviewed by the Board and at least every 3 years.

The Standing Orders apply to all meetings whether held remotely or in person.

## **2. Authority of Chair**

- 2.1 The Chair will be responsible for leading the meeting and for the general conduct of the meetings and will

- preserve order and ensure that the members obtain a fair hearing;
- decide on all matters of order, competency or relevance;
- determine all questions of procedure.

The ruling of the Chair on all matters within his or her jurisdiction as Chair is final.

- 2.2 At the meetings of the Board of Management the Chair, or in his/her absence the Vice Chair, will take the Chair. In the absence of the Chair and the Vice Chair, the Chair will nominate another Board member to Chair the meeting or, failing such action, the members present will appoint one of their number to be Chair for the meeting. This will normally be a non-executive member of the Board.

- 2.3 Members shall address the Chair and the Chair will be heard without interruption.

- 2.4 The Board will normally make decisions on the basis of agreement by consensus. However, in certain circumstances a vote may be conducted – see Section 9.

## **3 Conduct**

- 3.1 All meetings will be conducted in accordance with legislation, terms and conditions of grant, the Board's Scheme of Delegation and these Standing Orders. All Board and Committee members are bound by the College's Code of Conduct.

- 3.2 If any member disregards the authority of the Chair, or is guilty of obstructive or offensive conduct, a motion may be moved and seconded to suspend the member for the remainder of the meeting, and the member will then immediately leave the meeting.



## **4 Schedule of Meetings**

- 4.1 Ordinary meetings of the Board shall be held at least four times per calendar year, according to a schedule which the Board shall determine.
- 4.2 All meetings shall be called by a notice to attend the meeting specifying the business to be transacted thereat which shall be issued by the Secretary at least five working days before the meeting of the Board.
- 4.3 Extraordinary meetings of the Board may be called on the instructions of the Chair, or by agreement by a majority of the members entitled to vote at such a meeting. The meeting shall be held as soon as practicable.

## **5 Quorum**

- 5.1 A quorum will be no less than 50% of Board members.
- 5.2 If, fifteen minutes after the time appointed for a meeting of the Board, a quorum of members is not then present the meeting shall stand adjourned and the Chair shall close the meeting.
- 5.3 Notwithstanding 5.2 above, where there is not a quorum present at a meeting of the Board or a Board Committee the members present may determine that the scheduled business be considered informally, and recommendations noted. Such recommendations would not be effective until ratified or amended at a subsequent meeting of the Board or Committee.
- 5.4 In exceptional circumstances, such as for matters requiring urgent attention, and when the approval of the Board or Committee is required, decisions can be taken, with the prior agreement of the Chair, by written procedure. That is, decisions can be taken without calling a physical meeting of the Board or Committee. In such circumstances:
  - the Board Secretary shall email all Board or Committee members outlining the decision required, together with relevant briefing information;
  - a quorum, as defined in 5.1, must have replied to the email;
  - the Board Secretary shall ensure that the deadline for response is clearly specified and Board, or Committee, members shall endeavour to respond within that timeframe;
  - any decisions taken in this way shall be homologated at the next quorate meeting of the Board or Committee.
- 5.5 A quorate meeting shall be adjourned if, by virtue of members absenting themselves during proceedings, the number falls below the previously stipulated quorum. In such event unfinished business shall be placed on the agenda for the next scheduled meeting of the Board or Committee; or the remaining members present may determine that scheduled business is dealt with in accordance with 5.3 or 5.4 above.

## **6 Adjournment of Meeting**

- 6.1 The Board of Management may adjourn any meeting to such a time as the Chair may then, or afterwards decide.

- 6.2 When an adjourned meeting is resumed, proceedings will commence at the point which they concluded at adjournment.

## **7 Business of Meetings**

- 7.1 At a meeting of the Board no business other than that specified in the notice shall normally be considered. An item of business not appearing on the agenda for the meeting may be considered as “any other competent business” at the discretion of the Chair.
- 7.2 The order of business will be determined at the start of the meeting, but generally will follow the format contained in the agenda issued with the papers.
- 7.3 The Chair, by agreement with the Board, may at any meeting vary the order of business so as to give precedence to business of special urgency.

## **8 Approval of Minutes**

- 8.1 The Board of Management and each of its Committees will ensure that proper minutes of its proceedings are kept; the minutes will contain all resolutions and proceedings and will be conclusive evidence of the matters to be decided.
- 8.2 At each Board and Committee meeting the minutes of the previous meeting will be submitted for approval as a correct record of the meeting to which they relate.
- 8.3 Copies of the approved minutes and any supporting reports or other statements considered will be available on the College website as appropriate.

## **9 Voting at Meetings**

- 9.1 Subject to any provision of the legislation or the Articles of Governance or Scheme of Delegation, a motion passed by the majority shall be declared to be the decision of the meeting and shall bind the Board.
- 9.2 At the discretion of the Chair, a vote may be taken by a show of hands. In the event of a tie the Chair shall have both a deliberative and a casting vote.
- 9.3 A member may have his/her dissent from a decision recorded in the minutes at the meeting.

## **10 Attendance of Officers**

The Chair, in consultation with the Principal and Chief Executive or Vice Principal as appropriate, may invite members of the Senior Management Team or other individuals to the meeting of the Board, or any of its Committees, to provide specialist or other information to assist the deliberations of the members.

## **11 Conflict of Interest**

- 11.1 The principles set out in Section 5 of the College's Code of Conduct shall apply in relation to conflicts of interest. Where, whether before or during any meeting of the Board or any Board Committee, any member of the Board or any Committee becomes aware that he or she or any person connected with him or her has an interest in or relating to any matter to be or being considered by the Board or a Committee he or she shall declare such interest and, unless the Chair of the Board or the Committee declares otherwise, withdraw from the meeting during such consideration and shall not vote on any question relating to the matter.
- 11.2 Board and Committee members are themselves responsible for declaring that they have an interest in any matter under consideration whether or not such interest has been declared in the register of interests maintained by the Secretary.

## **12. Confidentiality of Information**

- 12.1 Any information obtained by any person as a member of the Board or a member of a Board Committee, other than information which the Board or the Committee has agreed should be made public, shall be treated as confidential to the Board or Committee. This provision also applies to any other person, including College staff, attending Board or Committee meetings or dealing with matters delegated to them by the Board or Committee.

## **13 Meetings of Committees and Sub-Committees of the Board**

- 13.1 A Committee or Sub-Committee shall hold such meetings as the Board may from time to time prescribe but the Secretary shall call additional meetings of a Committee or Sub-Committee at any time on being required to do so either by:
- i. the Committee or Sub-Committee concerned,
  - ii. the Chair of the Committee or Sub-Committee concerned,
  - ii. or on receiving a requisition in writing for that purpose specifying the business proposed to be transacted at the meeting and signed by a majority of members entitled to vote at the Committee or Sub-Committee concerned.
- 13.2 The Board shall determine the quorum for each of its Committees and the Committees shall determine the quorum for each of its Sub-Committees.
- 13.3 All meetings of a Committee or Sub-Committee shall be called by an invitation to attend the meeting specifying the business to be transacted thereat, which shall normally be issued by the Secretary at least five working days before the meeting to which it relates.

## **14 Suspension of Standing Orders**

- 14.1 The Standing Orders may be suspended when the Chair and two-thirds of the members present entitled to vote agree to such a motion.



## **WEST COLLEGE SCOTLAND**

## **SCHEME OF DELEGATION**

### **Version Control**

- Revised November 2017
- Approved by the Board of Management – 5 February 2018
- Approved by the Board of Management – 5 October 2020
- Approved by the Board of Management – 22 March 2021

## **SCHEME OF DELEGATION**

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- 2 Authority Reserved to the Board**
- 3 Delegations to the Chair of the Board**
- 4 Delegations to the Principal**
- 5 Delegations to the Board Secretary**
- 6. Delegations to Committees**

## **SCHEME OF DELEGATION**

### **1 Introduction**

1.1 In accordance with paragraph 12(4) of the Further and Higher Education (Scotland) Act 1992 the Board may delegate the performance of any of its functions to:

- (a) the Chair; or
- (b) any committee appointed by them; or
- (c) any member of the College staff (which may include the Principal);
- (d) or a combination thereof as the Board shall determine.

In accordance with paragraph C.8 of the Code of Good Governance for Scotland's Colleges delegation of responsibilities from, and matters reserved to, the Board and its Committees must be clarified through a Scheme of Delegation, including the functions delegated by the Board to the Chair, Committees, the Principal and the Board Secretary.

1.2 Only a committee or the persons or the holders of posts specifically named in this scheme may exercise the function delegated to them.

1.3 This Scheme of Delegation must be approved by the Board before it comes into effect, and any subsequent amendments must also be approved by the Board. Once approved this Scheme replaces all other Schemes of Delegation adopted by the Board.

### **2 Authority Reserved to the Board**

The following matters are reserved to the Board and therefore excluded from any delegation:

- (a) the determination of the objectives of the Board;
- (b) Final approval of the College's Strategic Plan and Regional Outcome Agreement;
- (c) the determination of the risk appetite of the Board and approval and monitoring of the Strategic Risk Register;
- (d) the approval of the year-end Annual Report and Accounts, the Annual Budget, College financial plans, forecasts, delegations and regulations;
- (e) Final consideration of the Annual Audit Report;
- (f) Acquisition and disposal of heritable property, subject to the approval of the Scottish Funding Council;
- (g) the appointment, extension of appointment, and removal of Board members subject to approval by the Chair of the Board and the Scottish Ministers;
- (h) monitoring the conduct of Board members and, where necessary taking such action as deemed appropriate;
- (i) the appointment and removal of the Principal, as well as the instigation of disciplinary action against the Principal;
- (j) The appointment and removal of the Board Secretary;
- (k) Approval of the Students' Association Constitution and Annual Budget for the Students' Association;
- (l) delegation of functions of the Board, including remits of the Committees;
- (m) the making, amendment and revocation of the Articles of Governance, this Scheme of Delegation, and the Standing Orders of the Board;

- (n) the acceptance of endowments, gifts of money, land or other property and determining their application to any of the activities which the Board has the power to carry on.

### **3. Delegations to the Chair of the Board**

3.1 In exercising any delegated function the Chair will take into account:-

- (a) the legislation and any further provisions set out in the Articles of Governance or Scheme of Delegation of the Board;
- (b) guidance issued by the Scottish Ministers and/ or the SFC, including the Scottish Public Finance Manual and the Financial Memorandum with SFC;
- (c) any potential conflict of interest as explained in the Code of Conduct;
- (d) the provisions of The Ethical Standards in Public Life etc (Scotland) Act 2000 and the Code of Conduct adopted by the College.

3.2 Functions delegated to the Chair shall not be exercised by any other person acting in place of the Chair.

3.3 The Chair of the Board is authorised –

- (a) to take such measures as may be required in emergencies, subject to reporting to the relevant Committee or to the Board as soon as possible thereafter on any items for which approval of that Committee or the Board would normally be necessary;
- (b) to deal with urgent items of business after consultation with the Chair to the relevant Committee and with the Principal;
- (c) following Board approval to sign and date the Annual Report and Accounts (in terms of the accounts direction given by SFC under paragraph 18 of Schedule 2 to the 1992 Act), and other documents as may be required;
- (d) to represent the Board within the College and externally;
- (e) in the event of the Principal not being available, to act in the Principal's stead in fulfilling as required any function that may not be delegated to any other member of staff, with due regard to any relevant provisions in the Financial Memorandum;
- (f) to ensure that each Board member participates in an annual development meeting, facilitated by either the Chair or the Vice Chair;
- (g) to monitor, review and record the Principal's performance at least annually against the performance measures agreed by the Board;
- (h) to monitor, review and record the Board Secretary's performance at least annually against performance measures agreed by the Board;
- (i) to initiate action further to a decision of the Board to take disciplinary action against, or suspend, the Principal or Board Secretary;
- (j) to initiate action further to a decision of the Board to appoint a new Principal or Board Secretary.

### **4 Delegation to the Principal**

4.1 The Principal, as Chief Executive of the College, is responsible for the management of the College subject to strategic and policy direction by the Board and the terms of any specific authority reserved to the Board.

4.2 In exercising any delegated function the Principal will take into account:-

- (a) the legislation and any further provisions set out in the Articles of Governance and this Scheme of Delegation of the Board from time-to-time in force;
- (b) guidance issued by the Scottish Ministers and/or the SFC, including the Scottish Public Finance Manual and the Financial Memorandum with SFC;
- (c) any potential conflict of interest as explained in the Code of Conduct;
- (d) the provisions of The Ethical Standards in Public Life etc (Scotland) Act 2000, the Code of Good Governance for Scotland's Colleges, and codes of conduct as may exist and be adopted from time to time.

#### **4.3 General Management**

- (a) to take such measures as may be required in emergencies subject to advising the Chair where possible and reporting to the appropriate Committee or to the Board as soon as possible thereafter on any items for which approval of the Committee or the Board would normally be necessary;
- (b) to delegate responsibilities to other members of staff as appropriate for the exercise of particular functions, while retaining overall responsibility to the Board for reporting on, and for performance against, the College's strategic objectives;
- (c) to engage the services of outside persons, firms or organisations and to enter into contracts and to sign all deeds and other documents binding the Board for all purposes except those where the power to engage such services is delegated to a Committee or is reserved to the Board;
- (d) to ensure the provision of courses as required by outside agencies and to negotiate appropriate charges thereof.

#### **4.4 Staff Management**

- (a) to determine an appropriate staff structure for the College and, where appropriate, consultation with representatives of recognised trade unions;
- (b) to consult and negotiate with representatives of recognised trade unions on behalf of the Board;
- (c) to represent the Board in negotiating and implementing conditions of service in relation to relevant College staff, including participation in National Bargaining;
- (d) to ensure appropriate procedures are in place for the human resources and organisational development of the College;
- (e) to establish any other procedures required for the orderly management of employees of the College.

#### **4.5 Student Management**

- (a) to arrange for the provision of appropriate curriculum and support services for students and clients;
- (b) to administer in accordance with any policy of the Board the provision to students of the College of financial or other assistance;
- (c) to set and amend as necessary the level of tuition fees, examination expenses, maintenance and contribution scales for all courses offered by the College and to waive or grant remission of such fees or expenses in accordance with guidelines set by the Board;



- (d) to authorise students, and to make grants to students, to enable them to attend courses and conferences and to undertake educational visits and excursions at home or abroad within the approved estimates and policies of the Board;
- (e) to take appropriate disciplinary action including expulsion against students in accordance with any policies of the Board;
- (f) to provide financial and other assistance to the Students' Association of the College within the terms of any scheme of establishment or policy of the Board.

#### **4.6 Property Management**

- (a) to allocate accommodation within the College in order to meet student and staff needs and to arrange for any necessary alterations or adaptations to College property;
- (b) to grant the use of College accommodation to outside bodies or persons for the purpose of holding meetings and functions on such terms and conditions as are reasonable in the circumstances and in accordance with any policies of the Board;
- (c) to apply to the appropriate authority for any necessary statutory consents.

#### **4.7 Financial Management**

- (a) to take personal responsibility for ensuring the proper and effective operation of financial, planning and management controls, and for giving effect to the Board's policies for securing the efficient, economical and effective management of all the College's income, assets and expenditure;
- (b) to act at all times in compliance with the Financial Memorandum with the SFC and the Scottish Public Finance Manual, and to follow the College's Financial Regulations taking particular account of the Delegated Financial limits;
- (c) enter into and negotiate contracts and other binding arrangements for the supply of goods and services (whether bought, leased, hired or otherwise acquired) to the College or to authorise another to enter into such contracts up to a value of the relevant EU Procurement threshold or Board approved budgetary limits and all in accordance with the College's financial regulations;
- (d) terminate contracts, when it is in the best interests of the College to do so;
- (e) to dispose of assets as set out in the Financial Regulations and in line with the requirements of the Scottish Public Finance Manual;
- (f) to take out any necessary insurances to protect the interests of the Board;
- (g) to spend public funds only for the purposes for which they were given and in accordance with any terms and conditions attached to them;
- (h) to arrange for presentation to the Board for approval an Annual Budget of income and expenditure, and to give regular updates on income and expenditure account, balance sheet and cash flow statements;
- (i) to arrange for the preparation, audit and presentation to the Board the Accounts following the end of each financial year in compliance with the requirements of the Accounts Direction and encompassing Audit Scotland and the Scottish Funding Council direction;
- (j) to report to the SFC should the Board adopt a policy or commission an action which is incompatible with the terms of the Financial Memorandum or the Scottish Public Finance Manual, or which would infringe the requirements of propriety or regularity, and to report to the Board in writing on such matters being considered, and advise the Board that, should it choose to continue with the policy

or action, then as accounting officer he or she must report the Board's intentions to SFC in writing.

#### **4.8 Absence of the Principal**

In the absence of the Principal, the Executive Team shall ensure that the essential functions and delegated authorities of the Principal are carried out with due regard to any relevant provisions of the Financial Memorandum or the Scottish Public Finance Manual.

After a period of four weeks unplanned continuous absence of the Principal, the Board shall designate a Vice Principal as the accountable officer for the duration of the Principal's absence, ensuring that the Scottish Funding Council is advised of such arrangements at the earliest opportunity.

### **5 Delegation to the Board Secretary**

5.1 The Board Secretary has delegated authority to:

- (a) administer, circulate, retain and publish as appropriate the records of all Board and Committee business;
- (b) undertake appropriate actions to ensure that the Board is sufficiently informed of its obligations as defined in legislation, the terms and conditions of grant, the Scottish Public Finance Manual, the Code of Good Governance and the Standing Orders;
- (c) administer staff elections to the Board and act as Returning Officer;
- (d) act as Standards Officer in accordance with Advice on the Role of a Standards Officer (issued by the Standards Commission for Scotland);
- (e) maintain a register of interests as provided by the Code of Conduct so adopted by the Board;
- (f) maintain a register of members' attendance at Board and Committee meetings;
- (g) in accordance with the Code of Good Governance, report any unresolved concerns about the governance of the College to the Scottish Funding Council.

### **6. Delegation to Committees**

The Board currently has five committees, these being:

- (a) Audit
- (b) Corporate Development
- (c) Learning, Teaching and Quality
- (d) Nominations
- (e) Remuneration

The Board approves the detailed remit and membership of each of these Committees. This information is available on the College website or from the Secretary.

**TITLE:**        **COMMITTEE MEMBERSHIPS**

**Action:**       Board members will recall giving the email below **(Appendix 1)** consideration outwith the Board meeting cycle. The proposals were approved by email and the Board is asked to homologate the decisions made:

- Board Vice Chair - Linda Johnston
- Senior Independent Board Member – Fiona McKerrell
- CDC Vice Chair - John Leburn
- LTQC Chair – Mark Newlands
- LTQC Vice Chair – Gordon Hunt
- Board recruitment panel – Mark Newlands
- Vacancies consequential of above changes - to come from the new members to be recruited in the interviews.

**Lead:**         Dr Waiyin Hatton, Chair of Board of Management

**Status:**       Open

## APPENDIX 1

### **EMAIL SENT TO ALL BOARD MEMBERS ON TUESDAY 26 JULY 2021**

Dear all Board members,

A situation has arisen and which requires early attention to ensure Board business continuity:

- Jackie Henry has tendered her resignation of the Board with immediate effect due to family commitments, ahead of her scheduled 'retirement' from the Board at the end of January 2022.
- Nick Allan has also had to tender his resignation from end January 2022 due to heavy work commitments (catching up with significant backlog due to Covid) and has to demit from membership of CDC with immediate effect.

I have, therefore, contacted various Board members to invite them to fill the vacancies which can most benefit from their respective expertise and experience, and am delighted that all have accepted the invitation for the respective roles.

I have sought support from the Nominations Committee members by 21 July 2021.

My purpose in writing is to seek your approval by email. The aim is to get the new members in place as quickly as possible to ensure business continuity and enable a replacement for Jackie on the Board Member recruitment Panel (interviews on Tuesday 24 August 2021).

The nominations are:

<b>ROLES</b>	<b>CURRENT BOARD MEMBER</b>	<b>NOMINEES</b>	<b>NOTES</b>
Board Vice Chair	Jackie Henry	Linda Johnston	Currently Senior Independent Board Member.
Learning, Teaching & Quality Committee - Chair	Jackie Henry	Mark Newlands	Currently LTQC Vice-chair, due to take up LTQC Chair role Feb 2022.
Learning, Teaching & Quality Committee – Vice Chair	Mark Newlands	Gordon Hunt	Currently member of LTQC and with substantial experience and expertise across further and higher education.

Corporate Development Committee – Vice Chair	Nick Allan	John Leburn	With view to become CDC Chair from Feb 2022 – in line with original proposal to Board in Feb 2021 that the Vice Chair becomes Chair when Jim retires from the Board at end of Jan 2022.
Senior Independent Board Member	Linda Johnston	Fiona McKerrell	Given her legal background.
Board recruitment panel	Jackie Henry	Mark Newlands	Ensuring Learning, Teaching and Quality is given due attention in the process.
Vacancies consequential of above changes on Learning, Teaching & Quality Committee; Corporate Development Committee; Remuneration Committee and Nominations Committee		tbc	As all current independent Board members have been allocated to each committee, replacements will need to come from the new members to be recruited in the interviews on 23 August 2021.

I would be grateful if you could confirm if you are agreeable to the above recommendations by no later than Friday 6 August 2021, if at all possible. Appreciating that you have work pressures, no need for action if you agree to the proposal and I will assume this is the case if I do not hear from you by Friday 6 August 2021.

Please do not hesitate to have a chat if required. Just let me know when best suit you.

Regards,

Waiyin

**TITLE:**

**GREENOCK CAMPUS OUTLINE BUSINESS CASE UPDATE**

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

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**Status:**

**Restricted**



























































































































































































































































**TITLE:** ANNUAL (JANUARY 2020 – JULY 2021) HR REPORT

**Background:** This paper provides the Board of Management with updates on a range of activities covered by the Organisational Development and HR Directorate from January 2020 to July 2021 and reviews a number of key performance indicators.

Historically this report has been based on a calendar year, however in future years the report will be aligned to the financial year and therefore this report bridges the gap and covers a 19 month period from January 2020 to July 2021.

**Action:** The Board of Management is requested to review and note the content of the report.

**Lead:** Natalie Smith, Director of Organisational Development & HR

**Status:** Open

# West College Scotland HUMAN RESOURCES REPORT

January 2020 – July 2021

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# 1. INTRODUCTION

The Human Resources Report provides an update to the Board of Management on a range of activities covered by the Organisational Development and HR Directorate from January 2020 to July 2021. Performance indicators are also included for Organisational Development and HR metrics.

Where possible these indicators are compared externally against relevant data from the Scottish Government, Chartered Institute of Personnel and Development (CIPD), Scottish Funding Council (SFC), XperthHR and the Office for National Statistics.

**This report covers a 19-month period from January 2020 to July 2021 and going forward will align with academic and financial year.**

The Human Resources Report will be circulated to the recognised trade unions and made available to all staff on the College intranet following member review and approval.

## 1.1 The Impact of COVID-19

As with all organisations, the global COVID pandemic has presented all sorts of challenges in terms of service delivery. The Organisational Development and HR directorate has played a major support role throughout the crisis with every sub function within the team playing their part.

**Health and Safety:** Providing a range of advice, detailed guidance, organisational/activity-based/individual risk assessments, identifying PPE, responding to issues on site, suggesting solutions to COVID related problems etc.

**HR:** Processing the individual aspects of furlough, communication with staff and providing support, advising managers on individual issues, adapting HR processing to virtual platforms e.g. recruitment and onboarding processes carried out using Teams.

**Payroll:** Processing furlough payments and “top ups”, processing COVID related expenses.

**OD:** Enabling the move to online platforms with the provision of appropriate staff learning and development.

**Data Protection:** Providing advice on the storage and handling of personal COVID-related data.

**EDI:** Offering workshops relating to vulnerable groups affected by COVID.



# 2. SUMMARY INFORMATION

## 2.1 SUMMARY OF KEY HR METRICS

Table 1: HR Metrics

	31 December 2019	31 July 2021	External Benchmark
Headcount	1185	1148	n/a
Staffing costs as a percentage of income	84% (31 July 2020)	82%	n/a
Employee turnover	9.8%	13.1% (18 months)	17.1%*
Male/female ratio	40/60	42/58	39/61**
Percentage of BME staff	1.5%	1.7%	2.2%**
Percentage of staff with a disability	6.9%	6.9%	6.0%**
Sickness absence	5.3%	3.6%	2.8%***
Age bracket highest number of staff	30-49	30-49	30-49****

\*Labour Turnover Rates Survey, XpertHR, 2020

\*\*College Staffing Data AY 18/19, SFC, published March 2020

\*\*\* Absence Rate and Costs, XpertHR Survey, 2021

\*\*\*\* Scotland's Census, 2011

## 2.2 HR REPORT SUMMARY

### 2.2.1 Staffing Profile

The staff headcount as at 31st July 2021 was 1148, 3% down on the previous year of 1185. All recruitment goes through a rigorous approval process which includes a member of the Executive, the Director of Organisational Development and HR and the Director of Finance providing financial approval for the employment request.

The staffing costs as a percentage of income have reduced slightly from 84% at end of July 2020 to 82% at end of July 2021 although staff costs increased £1.8m year on year.

### 2.2.2 Employee turnover

Employee turnover appears to be higher this year but we are reporting over a longer period so we would expect more staff to leave within that timeframe. Nonetheless our turnover rate for that extended period still looks reasonable compared to the benchmark.

### 2.2.3 Length of Service

The length of service of the majority of teaching staff is in excess of 10 years which has been the case for many years, but, for support staff, the majority of staff have less than 10 years' service.

### 2.2.4 Sickness Absence

The sickness absence rate for the reporting period dropped to 3.6% from 5.3% in 2019. This has been the period of the global COVID-19 pandemic with homeworking and furlough likely masking a certain proportion of absences.

### 2.2.5 Equality, Diversity and Inclusion

This Section provides key highlights of actions we have taken to advance equality, including the development of CPD and tools to enhance practice during remote working, developing an effective response to Gender Based Violence, and showcasing our EDI work to the national FE and HE sectors.

Our equality data compares well with the sector, and there have been indications of positive change, with ongoing incremental increases in the diversity of our staff. We are pleased to note a decrease in the gender pay gap, which is lower than the national benchmark.

## 2.2.6 Learning & Development

A move to online delivery of curriculum and support services has required a huge effort in providing online face-to-face training, e-learning and other resources relating to Microsoft Teams.

Staff wellbeing has also featured significantly with awareness of mental health issues and mindfulness being key themes and will continue to do so over the coming year. Additional funding has been received to support this area.

## 2.2.7 Employee Relations

The strike action which took place in the Spring of 2021 by EIS/FELA was the dominating employee relations issue of the reporting period. This was resolved at the end of April with an NJNC agreement.

## 2.2.8 Resourcing & Talent Planning

The College used the governments furlough scheme for staff who were not able to do their work from home.

The College ran a voluntary severance scheme with 23 staff leaving the College on that basis.

The Catering Team was significantly reduced in size following 16 staff leaving under voluntary severance and 1 being redeployed, reflecting the reduced demand for on-campus catering. The voluntary severance cost £450k and annual savings of £600k (including on-costs) will be delivered as a result.

## 2.2.9 Health & Wellbeing

The reporting period (January 2020 - July 2021) was one of the most challenging we ever faced, especially as far as Health, Safety and Wellbeing was concerned. As an organisation we reacted very quickly to the demands of the outbreak and we implemented a number of control measures early on, with continuous adjustments and

monitoring thereafter. These now embedded processes are supporting greatly as we start the new academic year.

## 2.2.10 Data Protection & Freedom of Information

The Data Protection Toolkit continues to track progress in terms of compliance – it is noted that many of these items overlap with the requirements of the Scottish Government's Cybersecurity Framework document, and work will continue to consider these items as requirements for both areas of compliance (data protection and cybersecurity). ICO's recently released Accountability Framework is being assessed, with a view to adoption for tracking the College's accountability work as required by UKGDPR Article 5, (2).

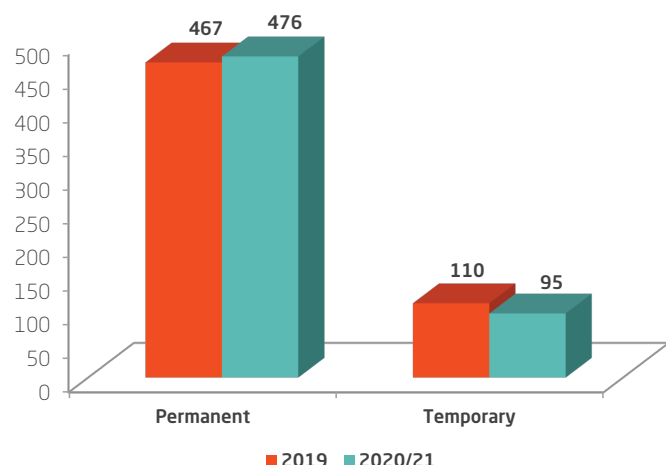
# 3. COLLEGE HR METRICS

## 3.1 COLLEGE STAFFING PROFILE

The staff headcount as at 31st July 2021 was 1148. This compares to an end of year figure in 2019 of 1185 which means that headcount in the College continues on a slight downward trend. This is partly due to 23 staff taking voluntary severance and a rigorous approval process before recruitment can be undertaken, including for replacement of leavers.

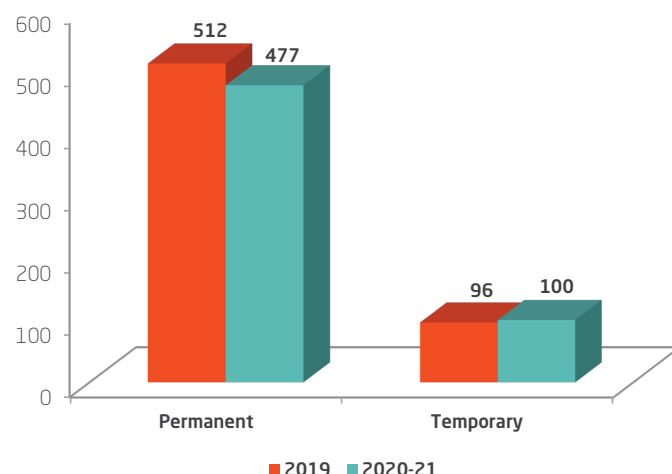
The staffing profiles shown below (Figures 1 and 2) compare 31st December 2019 and 31st July 2021 headcount figures for Teaching and for support staff.

**Figure 1: Teaching Staff**



There are some migrations from temporary to permanent staffing as lecturers reach two years of continuous service. Overall numbers have been reduced by 4 members of teaching staff leaving under voluntary severance.

**Figure 2: Support Staff**



Support staff headcount savings have been made from 19 staff taking Voluntary Severance. The Catering Service has contributed to this due to a reduction in demand for catering services driven by an increased range of alternative external provision available, particularly at the Paisley Campus.

## 3.2 EMPLOYEE TURNOVER

The College average employee turnover (Figure 3) was 13.1% for January 2020 – July 2021 which is higher than 2019, when it was 9.8%. If you pro-rata average employee turnover during this 19 month period, then an equivalent turnover figure for a 12 month period would be 8.3% which is slightly lower than in 2019.

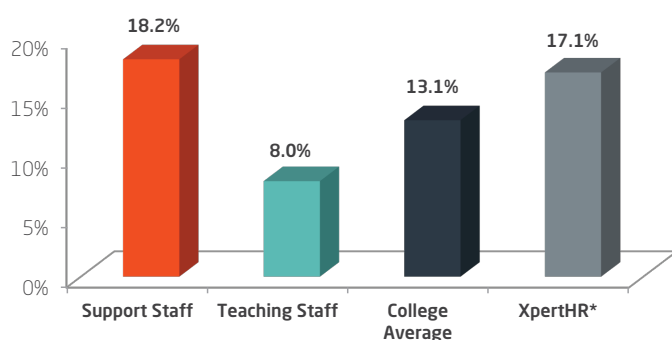
Even with this extended time period, our retention of staff compares favourably with the average rate of employee turnover detailed in the XpertHR Labour Turnover Rates Survey 2020, which was 17.1% for all industries. However, the same survey showed a rate for the public sector alone of 9.5% which is more comparable with our figures

It should be noted that the turnover figures for both support staff and teaching staff does not include those on temporary, fixed term, contracts.

The majority of turnover is attributable to employees leaving voluntarily and the turnover rate is higher amongst

support staff (18.2%) than teaching staff (8.0%), reflecting the fact that there are more opportunities for support staff to join other organisations outwith the sector.

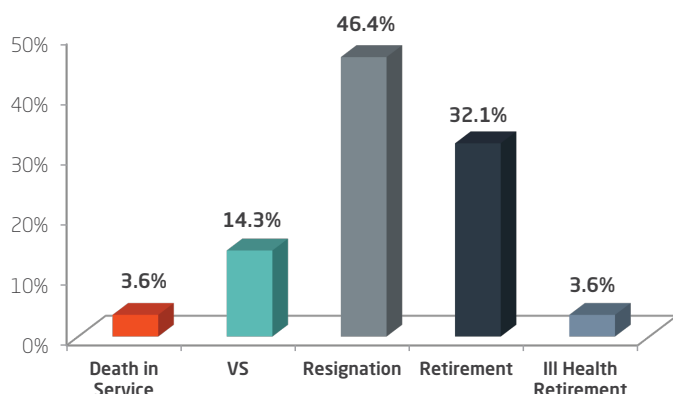
**Figure 3: Employee Turnover**



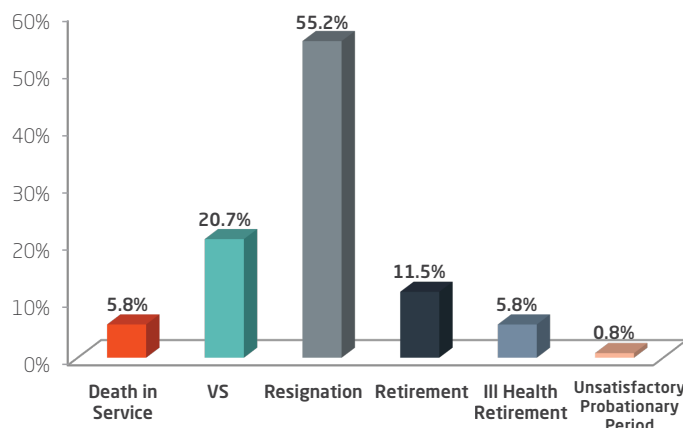
\*XpertHR, 2020

The top three reasons for staff leaving West College Scotland between January 2020 and July 2021 are resignation, retirement and voluntary severance (see **figures 4 and 5**).

**Figure 4:**  
**Reasons for Teaching Staff Leaving**



**Figure 5:**  
**Reasons for Support Staff Leaving**



Unfortunately we have had some deaths in service that have been linked to the pandemic, despite not having any College outbreaks. All deaths in service have a significant impact on the teams the individual members of staff belonged to and the wider College community they may have worked with. We reflect upon these losses with great sadness and are thankful for the contribution these staff brought to enriching the lives of all within our College community. The Staff Association will be donating a remembrance bench to each campus to allow a place for staff and students to reflect and remember colleagues, reflective of the depth of feeling both among students and staff.

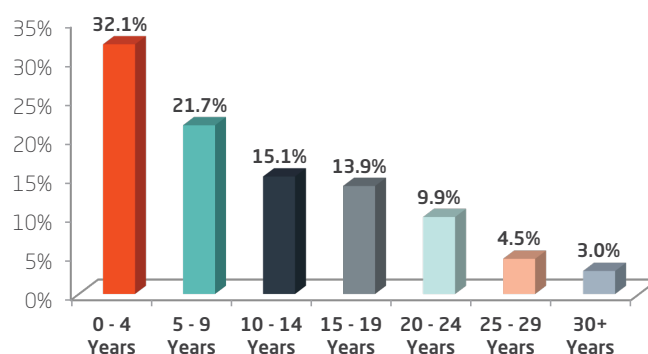
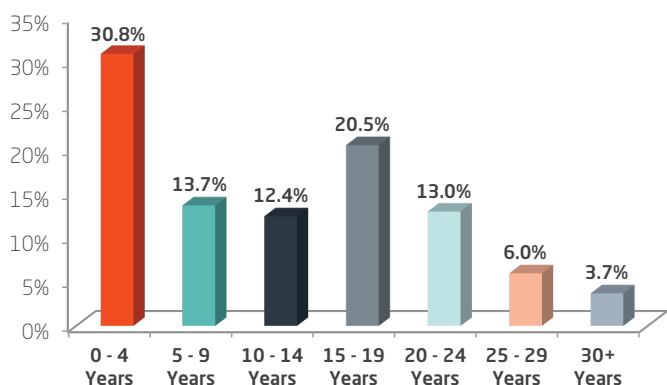
### 3.3 LENGTH OF SERVICE

The length of service of teaching and support staff are included as Figures 6 and 7. Service is with West College Scotland and does not include previous public sector service.

The length of service of the majority of teaching staff (55.5%) is in excess of 10 years which has been the case for many years, but, for support staff, the majority of staff (53.7%) have less than 10 years service. There are also large differences between clusters on the charts for teaching staff and support staff. For example, after the 0-4 years service peak, there is a large cluster on the teaching chart at 15-19 years service (20.5%) and a large cluster on the support chart at 5-9 years service (21.7%).

The relatively long service amongst West College Scotland employees, particularly teaching staff, could be related to the vocational nature of the teaching profession as well as the competitive terms and conditions of employment in the College Sector such as pension, holidays and flexible working. Long service leads to an ageing workforce over time however we have the opportunity to retain good staff and grow knowledge further. Consequently, as an integral part of the College's workforce planning activity, the implications and opportunities of the long service staffing profile are taken into account.

**Figure 6: Length of Service - Teaching Staff (%)**    **Figure 7: Length of Service - Support Staff (%)**



## 3.4 SICKNESS ABSENCE

### 3.4.1 Rates of Absence

In reporting on the levels of sickness absence within the College, from 1st January 2020 to 31st July 2021, it is important to highlight that the majority of staff, 61%, have had no sickness absence at all within that timeframe.

The table below illustrates how many staff were affected by increasing instances of sickness absence (note that the staff numbers are in FTE, not headcount).

**Table 2: Instances of Sickness Absence**

Instances of sickness absence	Total sick days lost (FTE)	No. of permanent staff (FTE)
0	0	621
1	6287	238
2	3770	109
3	1717	35
4	206	8
5	39	2
6	0	0
7	0	2
8	0	0
9	0	0
10	0	0
11	112	1

### 3.4.2 Absence Rates

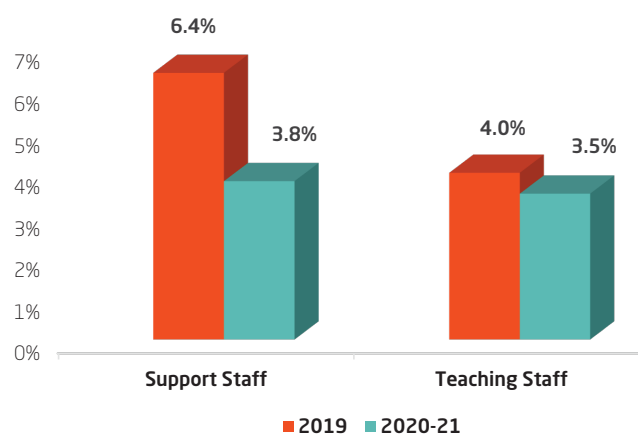
The average level of sickness absence for the period 1st January 2020 - 31st July 2021 was 3.6%. The average level of sickness absence for 2019 was 5.3%. This is a difference of 1.7%.

Unfortunately, it is impossible to measure the extent to which COVID-19 and "stay at home" measures have affected the absence rate. Other organisations who have implemented remote working have also seen a reduction in their sickness absence during the pandemic. We believe that this reduction is due to many factors, including that some individuals working from home, who may have called in sick if they were working from the College premises, decided not to do so as they felt able to work at home; and that the "stay at home" arrangements have reduced the spread of other illnesses, such as seasonal flu resulting in less sickness absence. It could also be that, for some staff, "furlough" has meant they haven't been at work and therefore haven't had sickness absence.

The average level of employee sickness absence for the public sector based on the latest survey from XpertHR (the 2021 Survey based on 2020 figures) was 2.8%. Please note that this is based on the number of days' absence per employee per annum, which is the basis of the West College Scotland figures. Against this figure, the College's current rate of 3.6% is higher but we need to be mindful of the difference in reporting periods – it is not a direct comparison.

The split in percentage absence for teaching and for support staff in 2019 compared to January 2020 to July 2021 is shown in Figure 8.

**Figure 8: Sickness Absence for 2019 compared to January 2020 to July 2021**



It is easy to see that the absence rate for support staff has varied significantly more than the rate for teaching staff with staff being furloughed thought to be the main factor here.

Staying at home has also made minor illnesses such as absences due to the cold or flu significantly less common, reducing from 62.5% to 49.8% of teaching staff absence and from 62.1% to 53.3% of support staff absence.

### 3.4.3 Causes of Absence

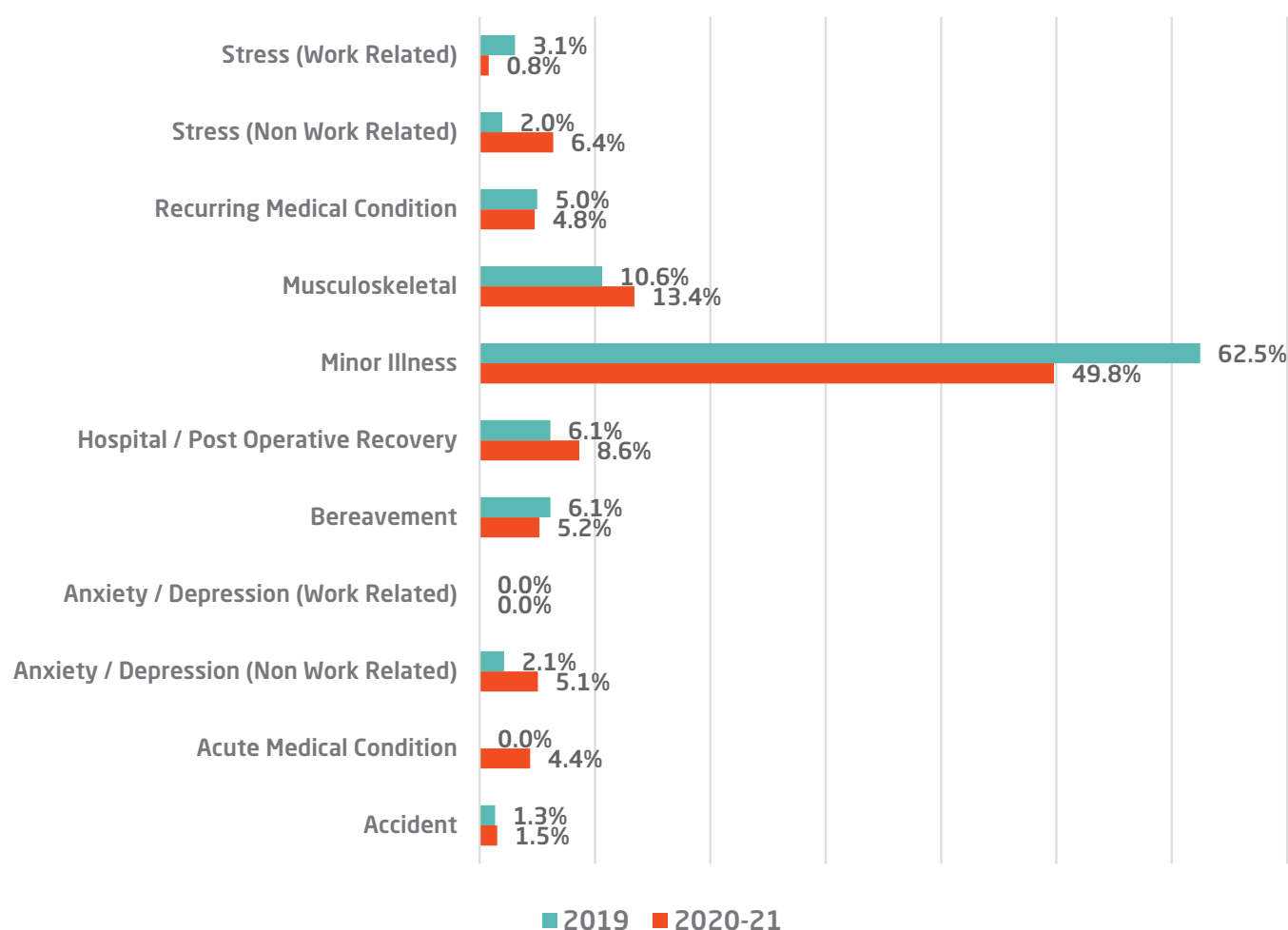
Short term absence is an absence of less than twenty working days. Long term absence is twenty days or more.

In this Section it should be noted that the percentages (shown in figures 9, 10, 11 and 12) relate to the proportion of overall absence which that cause of absence represents. It is not the percentage of employees affected by that cause of absence.

#### 3.4.3.1 Causes of Short Term absence

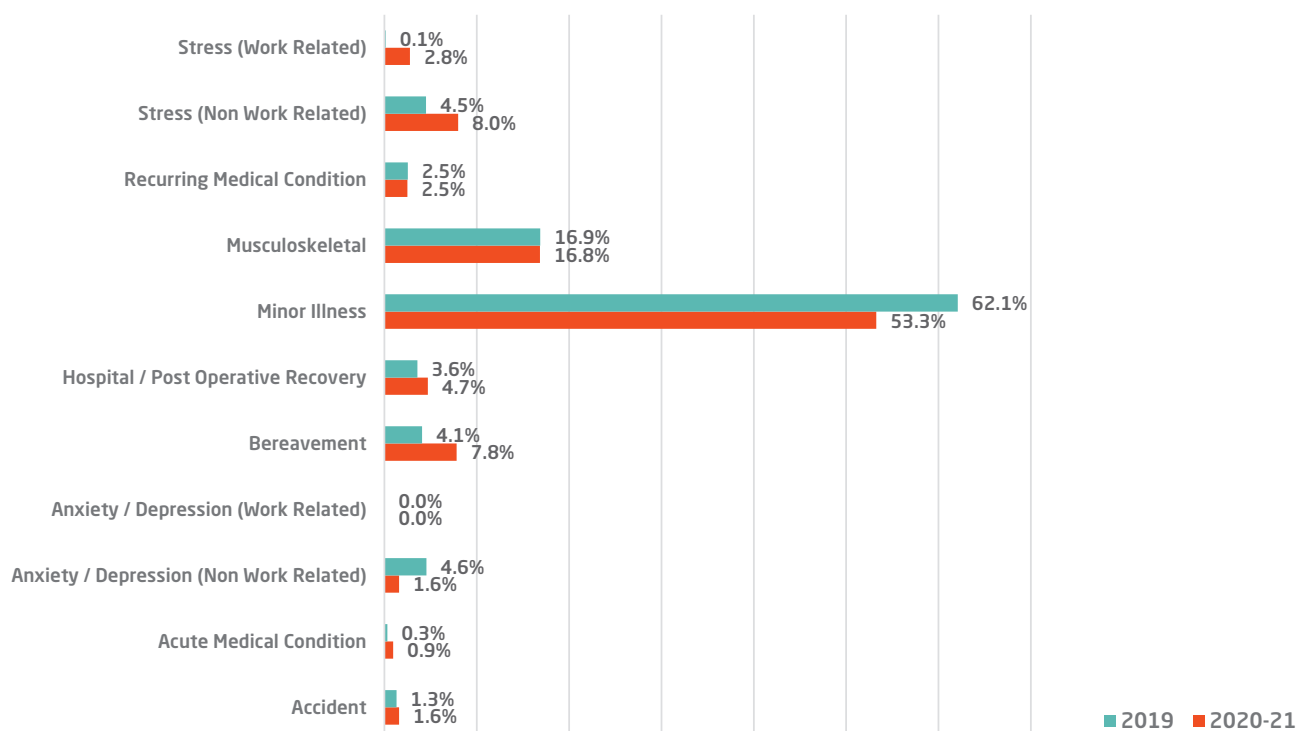
The main cause of short term absence within West College Scotland, for both support staff and teaching staff, remains minor illnesses (for example colds/flu, stomach upsets, headaches and migraines). This is overwhelmingly the case for most organisations according to the CIPD Health and Well-being at Work Survey 2020. The 2020 survey also cites musculoskeletal injuries (including back pain, neck strain and repetitive strain injury) and stress as among the top causes of short-term absence.

**Figure 9: Short Term Absence (less than 4 weeks) - Teaching**



If we look at short term absence reasons for teaching staff in WCS (shown in figure 9) we see that minor illnesses and musculoskeletal are the top two reasons for absence. Hospital/Post-Operative Recovery is at number three, which may reflect the fact that WCS has an ageing workforce. Stress, even if work-related and non-work-related are added together, comes in fourth place.

**Figure 10: Short Term Absence (less than 4 weeks) - Support**

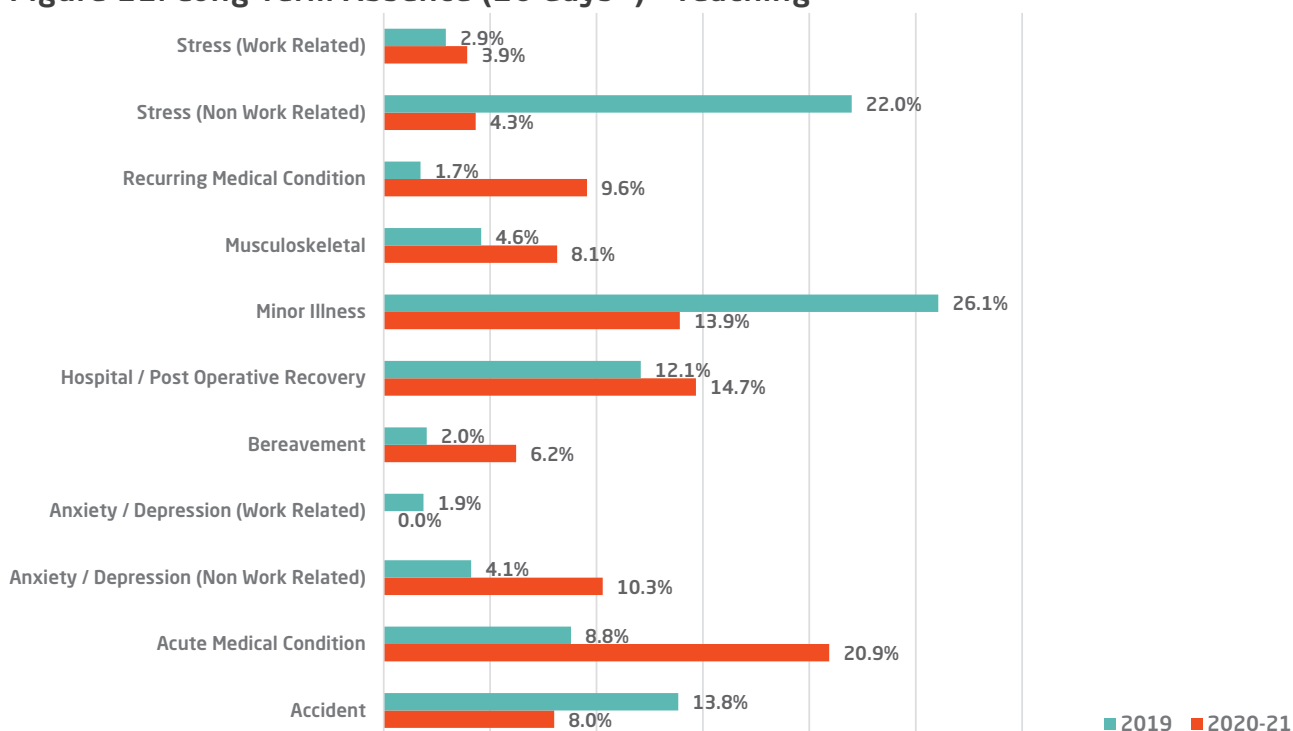


Turning to short term absence for support staff, we see that the top three causes of absence are indicative of the top three nationally, as measured by the 2020 CIPD survey. However, it is important to notice the increasing proportion of short-term absence linked to stress – both work-related and non-work-related.

### 3.4.3.2 Causes of Long Term Absence

According to the CIPD Health and Wellbeing at Work Survey 2020, the most common cause of long term absence is mental ill health (for example clinical depression and anxiety). This is not the case for West College Scotland, neither for teaching staff, nor for support staff.

**Figure 11: Long Term Absence (20 days+) - Teaching**

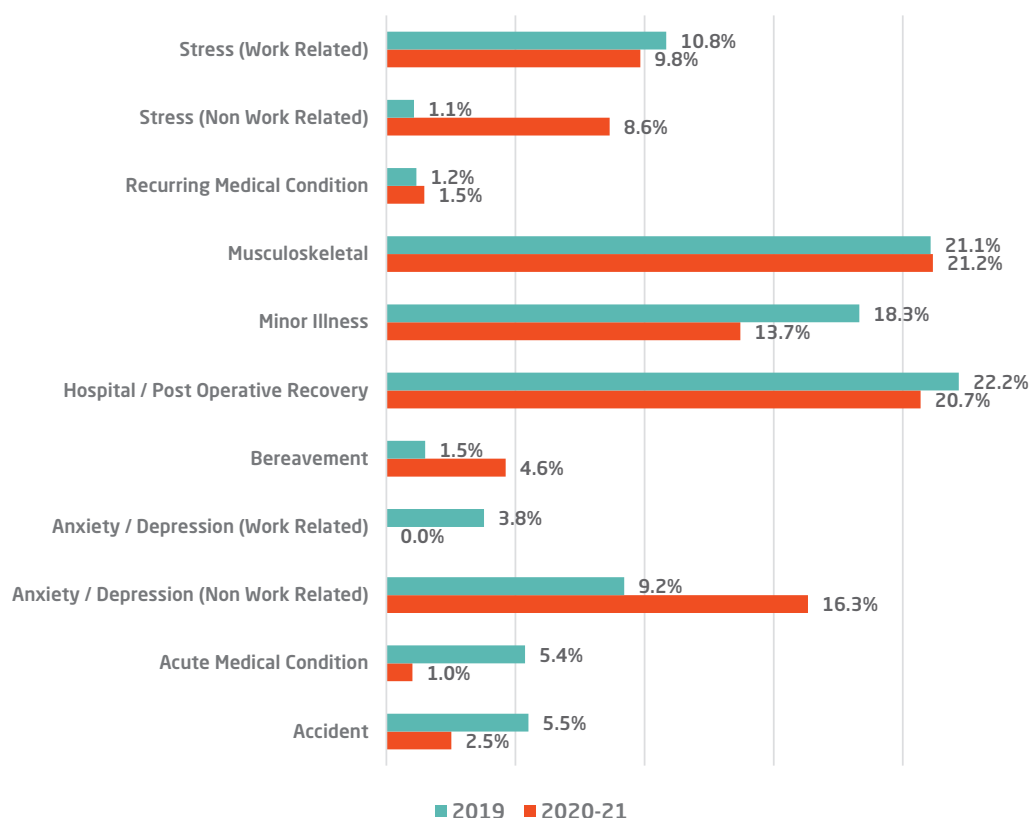




If we look at teaching staff (figure 11) we find that the most common cause of long term absence for teaching staff is acute medical conditions (for example stroke, heart attack and cancer). This is followed by hospital and post-operative recovery and then minor illness, even though the contribution of this cause to overall absence has significantly reduced compared to 2020.

A point of note is the significant reduction in the contribution that non-work-related stress made in long-term absences amongst teaching staff. In 2019 the proportion was 22%. This has dropped to 4.3% during January 2020 – July 2021, however the proportion of absence due to non-work-related Anxiety/Depression has increased from 4.1% in 2019 to 10.3% during January 2020 to July 2021.

**Figure 12: Long Term Absence (20 days+) - Support**



Turning to support staff we see that musculoskeletal together with hospital/post-operative recovery are the most significant causes of long term absence. Non-work-related Anxiety/Depression is in third place. This is concerning because it has risen from fifth position in 2019, increasing from 9.2% to 16.3%. It is also worth noting that non-work-related stress has also risen as a proportion of the causes of long-term absence amongst support staff from 1.1% in 2019 to 8.6% in the period January 2020 to July 2021.

# 4. EQUALITY, DIVERSITY AND INCLUSION

## PEOPLE STRATEGY

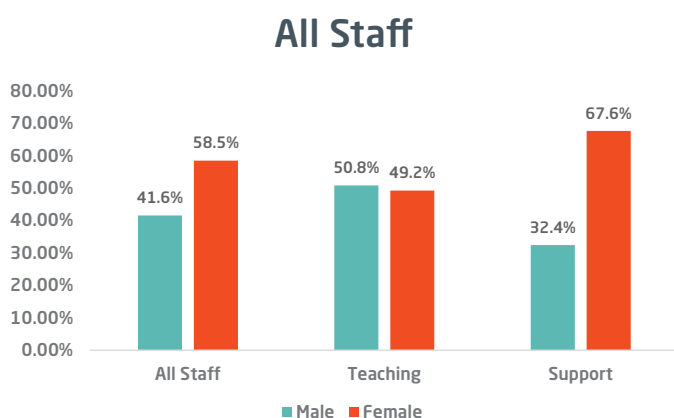
*"We aim to cultivate and maintain an inclusive environment which respects and encourages diversity in all of its activities. We will be proactive in removing barriers to enhance a personalised approach which supports how we adapt and respond to our diverse stakeholders."*

### 4.1 INTRODUCTION

We ask staff to disclose equality data regarding all of the protected characteristics. In this report, we focus on gender, age, race and disability as we are able to benchmark this data within the FE sector. We publish fuller information in our biennial statutory report.

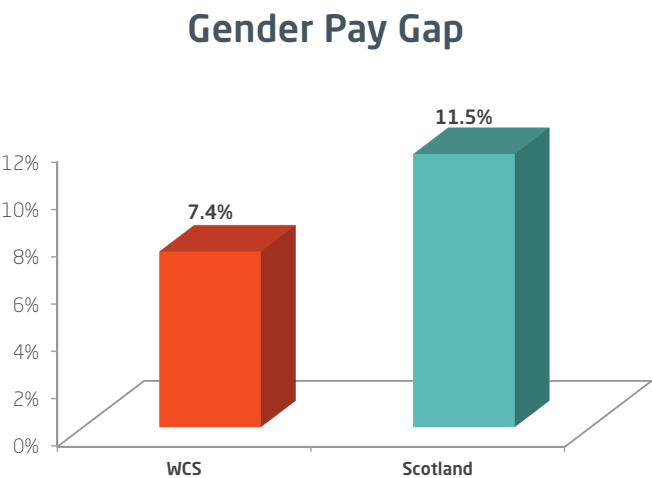
The following information is based upon the headcount of staff as at end of July 2021.

**Figure 13: Gender Profile**



- There has not been a significant change in the overall gender balance of staff, with 58.5% of our staff being female. This is slightly lower than the sector benchmark where females account for 61% of headcount.
- There is a higher rate of proportionality of gender with teaching staff compared with support staff. The current rates are very similar to national demographics, where 51% of the people in Scotland are female.
- The greatest gender imbalance appears in support staff however this is in line with national FE sector data, whereby females account for 68% of non-teaching staff. The SFC report states that nationally the proportion of females has remained the same since 2015 - this is broadly the same for WCS.

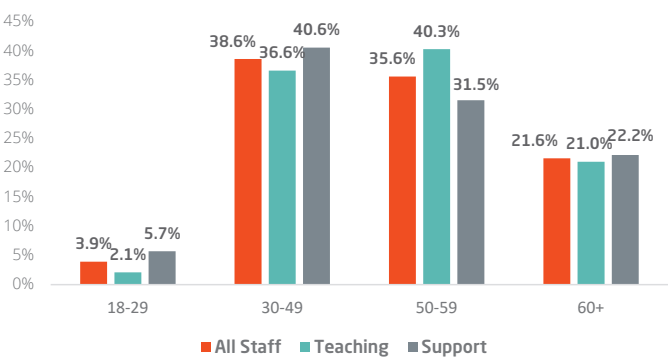
Figure 14: Equal Pay Gap



- The gender pay gap is the difference between average full time equivalent salaries of male and female permanent staff presented as a percentage.
- The College's gender pay gap has decreased by 1.6 pp since December 2019. There has also been a 3.5 pp decrease in Scotland's national pay gap over the same period.
- While the College pay gap compares well with the national pay gap, the Equality and Human Rights Commission advise that any pay gap which exceeds 5% is regarded as "significant". The College has developed an action plan to address this gap, including initiatives to address barriers to career development for female staff and the promotion of flexible working which we will monitor over the coming year to understand effectiveness.
- Looking at the gender pay gap for support staff only, it rises to 9.7%, this is due to two-thirds of this group being female but females only accounting for 40% of senior post holders (Heads of Sector/Department and above), at end of July 2021.
- The College SMT consists of 6 females and 5 males, and a female has been appointed to the vacant Vice Principal position which will increase this to 7 females and will result in an all female Executive team when she starts in August 2021. The other group of senior staff that is impacting most upon the gender pay gap is the Head of Sector/ Department level where there are 12 males, 5 females and one vacancy.

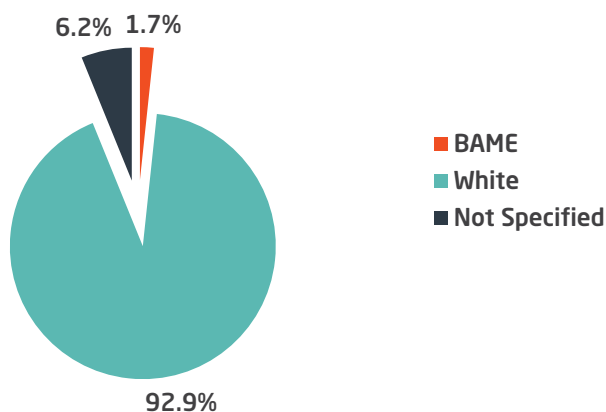
- Below support staff grade 9 there are more females than males at every grade and at grade 1 this is 85% female.
- When the gender pay gap is considered for teaching staff it is -0.4%, i.e. the mean female salary is 0.4% higher than the mean male salary. This demonstrates that we have gender equal pay amongst our Teaching Staff.

Figure 15: Age Profile



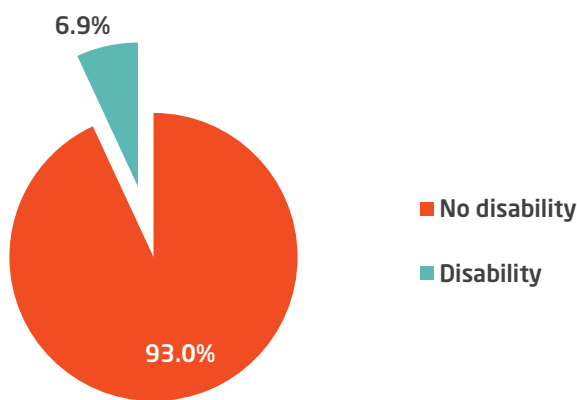
- The age data shows similar patterns for teaching and support staff. The age bracket with the highest number of staff overall is between 30-49 (38.6%) The second largest age group is aged between 50-59 (35.6%).
- 57.2% of staff are age 50 or older, with 61.3% of teaching staff and 53.7% of support staff being 50 or older.
- The overall age profile has remained largely unchanged since last year.
- The staff age demographics broadly aligns with the sector benchmark.
- The College intends to introduce a more formal Youth Programme in 2021/2022 to build succession for anticipated retirements.

Figure 16: Ethnic Profile



- Teaching and support staff have been combined for this analysis given the relatively low numbers of ethnic minority staff. Overall, 1.7% of staff are from a Black, Asian and Minority Ethnic (BAME) background. This is a slight increase since last reported, where 1.5% of staff were BAME.
- This can be compared with the demographics of the campus local council areas of West Dunbartonshire, Inverclyde and Renfrewshire, where between 1-3% of residents are BAME. The sector benchmark is 2.1%.
- The College plans to use the newly published Scottish Government’s Minority Ethnic Recruitment Toolkit to support our aim to recruit more people from ethnic minority backgrounds and has made race equality a focus in its Equality Outcomes 2021-2023.

Figure 17: Profile of Staff with a Disability



- As the number of staff with a disability is comparatively small, and in order to protect the confidentiality of staff, Figure 5 shows an overall staff profile.
- There has been no significant change in the percentage of staff who have declared a disability since last reported.
- The proportion of staff who have reported a disability is 6.9%, which is lower than national indicators. The Scottish Government estimate that approximately 10% of the population who are economically active have a long term, activity limiting health problem. WCS’s proportion is slightly higher than the sector benchmark of 6.0%.
- The College will continue to encourage staff to disclose disabilities through use of the self-service HR system and promotion of the Disability Confident scheme.

## 4.2 PROGRESS TO DATE

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### 4.2.1 Continuous Professional Development

We developed online training for managers to support them in meeting the needs of protected groups who have been disproportionately impacted by the pandemic. Other CPD activities which have been available in the past year include An Introduction to British Sign Language, Mental Health First Aid and Dyslexia Awareness.

### 4.2.2 Focus on Preventing Gender Based Violence

Our Equality, Diversity and Inclusion Manager has been working closely with Student Services and Communities to develop an effective response to Gender Based Violence (GBV). An internal working group has been formed to oversee the implementation of Equally Safe, and awareness raising sessions have been delivered to key groups. We have joined Fearless Glasgow, a partnership of Universities and Colleges in the West of Scotland, which helps raise awareness of sexual violence and offers enhanced support to more than 150,000 students. We also contribute to the Renfrewshire Strategy Group which has been formed to reduce GBV. We promoted White Ribbon Day (which encourages men to stand up to violence against women) and procured specialist training for First Responders. Our Equality, Diversity and Inclusion Manager was a key speaker at a national online conference sharing how the College had developed a strategic response to the prevention of GBV.

### 4.2.3 COVID-19

We are conscious of the disproportionate impact the pandemic has had on protected groups. We invested in SilverCloud Online CBT Resource, an online mental health support platform covering support tools dealing with COVID-19, anxiety, body image and resilience. Enabling Services has supported an increased number of students in their learning this session. Feedback from students on services and adaptations made by staff has been positive and engagement has been high.

Normal governance procedures for equalities have continued to operate throughout the period January 2020 – July 2021 with scheduled Equality, Diversity and Inclusion Committee meetings being held online, including student representation.

### 4.2.4 Equality Report and Development of Equality Outcomes 2021-2023

We published our biennial [Equality Report](#) in April 21, which detailed progress on Equality Outcomes and provided an analysis of staff and student equality data. A Staff Equality Survey and engagement with the Student Association informed the development of new [Equality Outcomes 21-23](#).

# 5. LEARNING AND DEVELOPMENT

## 5.1 TEACHING QUALIFICATIONS

A total of 10 Lecturers successfully completed the Teaching Qualification in Further Education (TQFE) programme through the University of Dundee at the end of session 2019/20. A further 11 Lecturers also successfully completed the TQFE programme with the University of Aberdeen at the end of session 2020/21. It has been agreed that WCS will support 25 staff members on the TQFE programme for session 2021/22 with the University of Aberdeen.

College Development Network have recently revised the Teaching in Colleges Today (TiCT) programme and the updated course material and units will be available from September 2021. It is anticipated that WCS will have a cohort of 30 staff commencing the TiCT programme at the start of the 2021/22 academic session. This programme is for staff who are new to teaching or do not hold a recognised teaching qualification.

## 5.2 LEADERSHIP DEVELOPMENT

A further cohort of the West College Scotland Leadership Development Programme was successfully delivered by College Development Network (CDN). This programme started with face to face workshops and after a delay due to COVID, the programme recommenced on a virtual basis with 13 staff members successfully completed the programme. The programme objectives are:

- **To build understanding of your role as a leader in shaping the future of West College Scotland.**
- **To work with structured groups to develop your leadership and management style and plan for the future of your area of responsibility.**
- **To explore frameworks and techniques to integrate culture, performance management and operations.**
- **To develop your skills as a reflective practitioner and your personal approach to leadership.**
- **To build your capacity for self-awareness and authentic leadership.**

College Development Network were commissioned to deliver a further cohort of the WCS Leadership Development Programme commencing virtually in March 2021. There are 16 staff including Curriculum and Quality Leaders, Support Managers, Team Leaders and aspiring Managers who are undertaking this programme which is due to be completed in September 2021.

## 5.3 CPD ACTIVITY JANUARY 2020 - JULY 2021

The CPD programme of activity over the last year and a half was significantly altered due to COVID-19. All planned face to face CPD activity was cancelled and an alternative virtual programme of delivery was put in place. The focus of the revised programme was on supporting staff working from home and adapting to using Microsoft Teams as the main form of communication throughout the organisation and for teaching staff to adapt their classes to online virtual learning. A total of 2,336 delegates attended 165 internal and 188 external staff development events during this period.

A range of internal workshops, short courses and awareness sessions took place including:

### 5.3.1 Learning and Teaching

- **Teaching in Colleges Today (TiCT)**
- **L&D9DI Assessor Award**
- **L&D11 Internal Verifier Award**
- **Classroom to Virtual Delivery Skills**
- **Microsoft Teams for Education Intermediate**
- **Microsoft Teams for Education Advanced**
- **Teaching Techniques for Virtual Learning Sessions**
- **TLC - 'Bad Lesson bad day, Good Lesson good day'**
- **TLC - Professional Support & Discussions for CQLs**

### 5.3.2 Learning Technologies / IT

- **Getting the most out of Microsoft Teams and Collaborating**
- **Introduction to OneDrive**
- **Microsoft Teams using OneNote & Assignments**
- **Microsoft Excel Advanced**
- **Microsoft Teams Essentials**
- **Quick Guide to Digital Resources for MS Teams & Moodle**
- **Quick Guide to Wakelet**

### 5.3.3 Policy and Legislative

- **Challenging Times - EDI Practice Update**
- **Complaints Investigation Skills**
- **Recruitment and Selection Training**

### 5.3.4 General

- British Sign Language / Deaf Awareness
- Dementia Awareness Workshop
- Helping Learners with Mental Health Problems
- Menopause and the Workplace (for managers)
- Menopause Awareness
- Who Cares? Scotland Staff CPD session

### 5.3.5 Health, Safety and Wellbeing

Throughout the year various wellbeing, safety and health training sessions were delivered covering topics such as:

- First Aid at Work
- Developing Personal Resilience
- Mental Health Awareness well-being
- Mental Health Awareness: Safeguarding our Wellbeing
- Mindfulness in the Moment
- Mindfulness Moving Forward
- Mindfulness to De Stress
- Stress Management Tools and Techniques
- C.A.L.M in the Curriculum

## 5.4 CONTINUING PROFESSIONAL DEVELOPMENT REVIEW PROCEDURE

The Continuing Professional Development Internal Audit Report in March 2020 made the following recommendations:

- Alignment of staff training with the College's strategic objectives.
- Alignment of the annual staff development programme to the operational planning cycle.
- Completion of CPDR process review and re-launch of revised approach.
- Alignment of staff objectives and development plans with corporate objectives and operational priorities.
- Quality assurance checks of staff objectives to be implemented.

Due to the ongoing Covid-19 situation, the Audit Committee have agreed an extension for completion of these actions to the 31st March 2022. Good progress is being made towards that target with a substantially different approach to CPDR being developed.

## 5.5 ELEARNING ONLINE TRAINING COURSES

Staff members have direct access to mandatory eLearning via the Staff Room area in Moodle which can be accessed from the Staff Intranet page or from outside the College. The Organisational Development & HR Team are monitoring progress on completion rates, which as at end of July 2021 range from 57% to 70% and reminders have been issued to staff who have still to complete the online courses. The mandatory learning modules are:

- Safeguarding Essentials
- Equality & Diversity Essentials
- General Data Protection Regulation (GDPR)
- Information Security Essentials
- Health and Safety Essentials (two mandatory modules)
  - Module 1: Fire Safety
  - Module 7: Understanding Health & Safety

The following eLearning programmes are also available for relevant staff to undertake.

- Personal Safety and Conflict Awareness
- Supporting Student Mental Health & Wellbeing
- Supporting Student Carers at College

Following Internal Audit recommendations there is a further requirement for staff to complete a Fraud Awareness online training course. A new Fraud Prevention online module will be included in the mandatory online training suite at the start of the 2021/22 academic session.

## 5.6 JISC DIGITAL DISCOVERY TOOL

As part of the College Digital Strategy the JISC Digital Discovery Tool has been made available for staff to access. The JISC Discovery Tool is a developmental tool that staff can use to self-assess their digital capabilities, identify their strengths and opportunities to develop their skills further to enhance their practice of learning. It uses a series of reflective questions that relate to the JISC building digital capabilities framework. On completion of the questionnaire, you will receive a personalised report with suggested next steps and links to free resources that can help you develop your digital skills further.

Pilot groups have been testing the discovery tool with the view to having a full launch to all staff early in the academic session in 2021/22.

# 6. EMPLOYEE RELATIONS

## PEOPLE STRATEGY

*"The college wants to maintain positive employee relations in a challenging financial environment that will be significantly influenced by the introduction of national bargaining."*

### 6.1 LOCAL EMPLOYEE RELATIONS

The College has maintained good working relations with local trade union representatives from the recognised trade unions (EIS/FELA, Unison and Unite) based on the values of mutual respect and trust during a period of difficult industrial relations at a national level, as well as overcoming the difficulties of service provision during a global pandemic.

Formal channels of consultation and negotiations were based on the Local Recognition and Procedure Agreements, which include provision for monthly Committee meetings with trade union representatives during term time, chaired by the Principal or another member of the College Executive. Agreed minutes of these meetings were posted on the staff intranet. There was a slight interruption to the sequence of meetings due to COVID-19, however the meetings resumed with attendance on the Microsoft Teams platform.

An additional consultation forum was set up during the pandemic called the Mobilisation Group. As well as key advisors from across the College representing Estates, HR, Health and Safety, Curriculum, Information Technology, Policy and Communications, the group included representatives from the recognised trade unions.

These formal collective arrangements were complemented by regular informal, open agenda meetings with local trade union representatives.

### 6.2 NATIONAL BARGAINING

All negotiations took place through the National Joint Negotiating Committee (NJNC) and the college had representatives from both the management and staff sides on this forum. The key outcomes and developments during the fifth full year of national bargaining were as follows:

#### Teaching Staff

Date	Outcome/Development
5 March 2020	EIS/FELA submitted a National Pay Claim for 2020/21 which was for a consolidated flat rate pay rise of £1950
28 August 2020	EIS/FELA formally lodged a failure to agree regarding a belief that Colleges were replacing Lecturers with Instructor/Assessor roles
29 August 2020	Formal Agreement reached with EIS/FELA on 2% pay increase effective from 1 September 2020 -31 August 2021
18 December 2020	EIS/FELA formally notified management side on outcome of indicative ballot of members relating to dispute over Instructor/Lecturing roles. 86% were in favour of strike action.
March - April 2021	Strike action took place Thurs 25th March, Wed 31st March, Thurs 1st April, Tues 20th April, Wed 21st April.
21 April 2021	Action came to an end after EIS and Colleges Scotland agreed to ratify an NJNC Agreement.
17 June 2021	EIS/FELA submitted a National Pay Claim for 2021/22 which was for a consolidated flat rate pay rise of £2000 on all salary scale points, effective 1 September 2021.



## Support Staff

Date	Outcome/Development
7 April 2020	Unison Unite GMB lodged a National Collective Dispute on the refusal of Colleges Scotland to negotiate on Annual Leave. After two Dispute meetings an agreement was reached which ended the dispute
10 June 2020	Unite Unison GMB lodged a failure to agree on the implementation of the 1 April 2020 pay settlement.
17 June 2020	Unison, Unite and GMB submitted 2020/21 National Pay Claim "Package for the New Normal" which included £1100 flat rate increase and 4 day working week with no loss of earnings based on 32 hour working week.
2 December 2020	Staff Side lodged a dispute in relation to changes to the Job Evaluation Role Analyst Release Agreement. The Dispute was resolved at the meeting.
13 April 2021	Formal Agreement reached with Unison, Unite and GMB effective from 1 September 2020 - 31 August 2021 for a 2% increase on all salary points (min £750 FTE and max £2000); one additional flexible leave day in annual leave year 2020/21; paid morning and afternoon breaks.
3 August 2021	Unison, Unite and GMB submitted 2021/22 National Pay Claim which included a £2000 consolidated flat rate increase; pursuance of negotiations on a strategy to achieve a four-day working week; payment of the homeworking allowances which formed part of the 2020/21 pay claim; two additional support staff career development days per year; two flexible wellbeing days per year to support staff mental health; and agreement on national pay and grading for support staff.

# 7. RESOURCING AND TALENT PLANNING

## PEOPLE STRATEGY

*"The College wishes to ensure that it secures, develops, retains and effectively manages sufficient teaching and support staff to provide quality education to students and employer clients within the resources available. It wishes to attract and engage diverse and talented individuals from different backgrounds, heritages and lifestyles. The College wishes to be an "Employer of Choice" by becoming recognised for its positive working environment and conditions of service."*

### 7.1 FURLOUGH

The coronavirus situation has meant that the College has had to make use of the Government's Furlough Scheme for certain categories of staff. The staff affected have been those whose role has meant they cannot work from home. For a period at the start of lockdown, this included cleaners, property maintenance assistants, general assistants, catering staff, technicians, workshop stewards, print room assistants, classroom assistants etc. As we gradually returned to campus, a number of these staff were brought off furlough, with catering staff remaining on furlough for the longest time.

### 7.2 WORKFORCE PLANNING

The priorities identified at the end of 2019 have been the focus for 2020 and into 2021:

- digital literacy of staff (see section 7.3)
- ageing workforce - we have taken a more strategic approach to our youth recruitment and will be launching a Youth Programme in 2021-2022 to ensure a programme of development and support is provided for all our Modern Apprentices, Foundation Apprentices and those on the Kickstart programme. Work will continue more widely in this area as part of the continuing Workforce Planning activity.
- enhancing the bank of teaching staff - we continue to attract new bank staff as required

Our response to the pandemic has meant that a review and refresh of our workforce planning approach will be taken forward in 2021-2022.

### 7.3 DIGITAL LITERACY

This was identified through 2019 workforce planning as an area for focus and became one of the most immediate challenges for the College during the pandemic as teaching and support services had to move to a virtual platform via Microsoft Teams. From the very start of this process, we were offering virtual face-to-face training in Teams along with a large online training and guidance resource. We have continued to expand this offering, developing bespoke training to make the best use of Microsoft Teams in the delivery of the curriculum.

In addition to this we have adopted the JISC Discovery Tool which is an online self-assessment routine which helps users identify gaps in their skills and knowledge and offers resources to support them.

## 7.4 VOLUNTARY SEVERANCE

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A voluntary severance scheme was offered to staff during the period 2020-2021. 23 staff left the College as a result of that initiative.

## 7.5 CATERING TEAM RESTRUCTURE

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Our catering service has not seen sufficient demand for some time as there is a great deal of competition from local food outlets. The pandemic exacerbated the challenges as there have been significantly reduced numbers of staff and students on campus. As a result, we have reduced the number of staff working in the service which will allow us to deliver an offering more appropriate to demand going forward. This was achieved through voluntary severance and redeployment. There were no compulsory redundancies.

## 7.6 HR MANAGEMENT INFORMATION

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Improvements in HR Management Information continue to be made, as we have started to make use of Power BI which will continue over the coming year. Our current focus is on absence reporting and a draft report has been built which will remove the requirement for manual manipulation of data and will save significant time for the HR team.

# 8. HEALTH SAFETY AND WELLBEING

## PEOPLE STRATEGY

*"The College will demonstrate that there is a robust system for managing health, safety and risk with clear accountability, to ensure compliance with statutory requirements. The health and safety structure, policy and arrangements will be developed in line with Health and Safety HSG 65 Guidance adopting principles of Plan, Do, Check, Act."*

### 8.1 COVID-19

The reporting period (January 2020 – July 2021) has, unsurprisingly, been one of the most challenging as far as Health, Safety and Wellbeing is concerned. As an organisation we reacted very quickly to the demands of the COVID-19 outbreak and we implemented a number control measures early on with continuous adjustments and monitoring thereafter. These are described as follows.

#### 8.1.1 Advisory and Consultative Forums

We established the Mobilisation Group which is an advisory/consultative group whose role is to make recommendations to the Executive about how to respond to the changing nature of the pandemic. The group consists of senior stakeholders representing OD and HR, Estates, IT, Policy and Communications, and Curriculum as well as representatives from each of the three trade unions.

The Mobilisation Group won the 2021 'Team of the Year' Staff Award for their ongoing efforts.

A second group, the COVID-19 Group, consisting of the Executive Team and key members of SMT, also meet regularly to endorse recommendations from the Mobilisation Group and to consider key strategic decisions that have been required to be made throughout the pandemic.

#### 8.1.2 Individual Risk Self-Assessment Questionnaire

In collaboration with our Occupational Health Provider, we developed a self-assessment questionnaire so that all staff could assess their level of risk if exposed to COVID-19 (this was based on covid age research and at a later date a similar approach was taken by Scottish Government). This allowed us to deal with individual risk without staff having to disclose sensitive medical information to the College. That also meant we didn't need to hold that sensitive data which avoided the possibility of Data Protection issues.

Those who were a low risk were able to come on campus as allowed in line with Scottish Government guidance. Those who were a moderate risk were referred to Occupational Health for individual consultations, resulting in tailored recommendations for us to implement. Those who were high risk were also referred to Occupational Health, but in addition we also ensured that individuals in this group did not come on site at all until shielding restrictions were eased.

### 8.1.3 General COVID-19 Risk Assessment

We developed a General COVID-19 Risk Assessment which, in effect, established our site rules during the pandemic, the most significant being 2 metre physical distancing, face coverings at all times, hand hygiene and sanitisation of touch surfaces.

### 8.1.4 COVID-19 Risk Assessments for Specific Activities

A template was designed to allow individual teams to develop covid related risk assessments for individual activities. Teams were supported by our Health and Safety Advisers in developing these assessments.

### 8.1.5 COVID-19 Guidance Notes

We developed guidance notes on specific covid related issues e.g.

- **Circulation Principles**
- **Cleaning Principles**
- **What to do if someone presents on campus with symptoms of COVID-19**
- **Working from Home Safely**

### 8.1.6 COVID-19 Intranet/Internet Pages

Throughout the pandemic, our guidance and advice has been promoted on our intranet and student web pages. As part of that, staff could raise any question relating to our covid arrangements which were referred to our internal advisors for a published response.

### 8.1.7 Healthy Working Lives

The College has a proud history of participation in this initiative, and we used the machinery of Healthy Working Lives to develop a range of supports during covid. This included an extensive collection of curated advice and links on a specially developed and dedicated portal, as well as a whole package of initiatives including:

- **Mental Health Awareness Training**
- **Online fitness challenges**
- **Mindfulness video clips**
- **The Step Count Challenge**
- **Virtual coffee and a chat**
- **Mindfulness training**
- **Online yoga classes**

## 8.2 CDN AWARD

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Our Healthy Working Lives efforts described above, won WCS the Health Promoting College of the Year Award at the CDN Awards in November 2020.

## 8.3 INCIDENTS

As at the end of July 2021, the College had no identifiable COVID-19 outbreaks during the pandemic. As case rates rise in the 2021/22 academic year, we do have an expectation that there could be COVID transmission within the College – we have established procedures in place and links to public health to manage this risk for all students and staff.

A total of 62 injuries were reported to the Health and Safety Team in the eighteen-month period January 2020 – July 2021, 35 less than the twelve-month period 2019. This reduction is clearly due to less activity on site during the pandemic. However, it is worth noting that the curriculum activity which did go on during the pandemic, were with practical classes, such as hospitality and construction, which do tend to have the most accident reports.

There was 1 incident reportable to the Health and Safety Executive under RIDDOR (Reporting of Injuries, Diseases and Dangerous Occurrences Regulations 2013) when a Plumbing student sustained a laceration to his leg and attended hospital to have it glued.

A total of 4 near misses were reported. Remedial action was taken in each case to remove/eliminate the hazard going forward.

There were 109 fewer First Aid /Illness (no injury) related calls during the period January 2020 to July 2021 than in 2019 (Table 3). This is likely due to there being fewer staff and students on site.

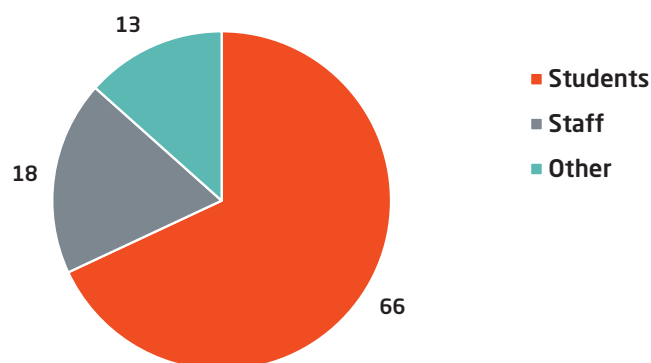
All other accidents required minor (first aid) treatment. These are predominantly attributed to the period at the start of an academic session when students are learning to use potentially hazardous equipment such as sharp hand tools in construction, knives within the hospitality department, hammers in the joinery department and hot irons in hairdressing.

**Table 3: Accidents and Other Incidents January 2020 - July 2021 Compared to 2019**

	2020-21	2019
<b>Minor Injury (Work Activity)</b>	42	57
<b>Minor Injury (Other College Activity)</b>	20	19
<b>Illness/First Aid*</b>	29	138
<b>RIDDOR Reportable</b>	1	2
<b>Near Miss</b>	4	3
<b>Verbal Abuse</b>	1	0
<b>Total</b>	97	219

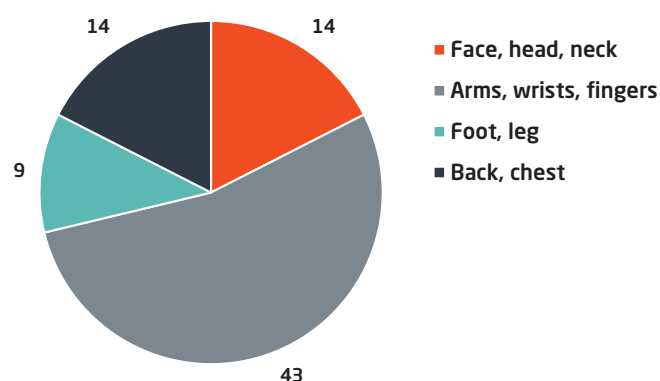
\*No injury

**Figure 18: Breakdown of Accidents and Incidents by Group**



**Figure 19: Injuries to Body**

Note that one individual can have injuries to more than one part of the body.



# 9. DATA PROTECTION AND FREEDOM OF INFORMATION

## 9.1 DATA PROTECTION

Due to the UK's exit from the EU (31/12/20), GDPR generally no longer applies in the UK, and the main data protection laws in the UK now consist of: UKGDPR, and the Data Protection Act 2018. Both items were flagged in 2019 via the Keeling Schedules, which made amendments to the EU GDPR, and the Data Protection Act 2018 in relation to exit from the EU.

On 28th June 2021, the EU Commission adopted an adequacy decision for the UK, both in terms of GDPR and the law enforcement directive. This means that data can continue to flow seamlessly from, and to, the European Economic Area.

### 9.1.1 Information Request Statistics (January 2020 - July 2021)

Table 4: Subject Access Request Statistics

	Nature of Request		
	Student Personal Data	Staff Personal Data	Total
Requested By	<b>Police Scotland</b>	5	5
	<b>Solicitors</b>	5	10
	<b>Staff Member</b>		
	<b>Student</b>	4 *	4
	<b>Local Authority</b>	1	1
	<b>Insurance Company</b>	2	2
	<b>SAAS</b>	6	6
	<b>Commercial Business</b>	1	1
	<b>Total</b>	<b>20</b>	<b>29</b>

\*4 Right to Erasure (or 'Right to be Forgotten') requests.

**Table 5: Data Breaches**

	Nature of Incident			
	Number affected	Type of data	Resolved?	Reportable to ICO?
<b>Letter sent to wrong recipient</b>	1 staff member	Special Category (sensitive)	Yes, letter was returned.	No
<b>Ransomware attack</b>	Student data (multiple, UNITE database)	Mixed, including special category	Yes, with minimal data loss. No further action taken by ICO.	Yes
<b>Student data sent to wrong recipient</b>	1	Personal data	Yes, apologies made, data deleted by recipient.	No
<b>Student data sent to wrong recipient</b>	1	Personal data	Yes, apologies made, data deleted by recipient.	No
<b>List of job candidates shared with wrong interview panel</b>	6	Mixed, including special category data	Yes, apologies made, data deleted by recipients.	No
<b>Contract letter sent to wrong individual</b>	1	Personal data	Yes, discussed with recipient, data deleted.	No

## 9.1.2 Data Protection Compliance

The GDPR Steering Group has been renamed as the Data Protection Steering Group, due to recent statutory changes. It continues to oversee data protection compliance work across the College.

The Steering Group set up a sub-group in 2020, the Data Storage and Communications Group, to make recommendations relating to the compliant use of storage tools across the college; best practice in terms of communications and retention periods; records management issues, including data and document classification systems.

The Data Protection Toolkit continues to track progress in terms of compliance, and the last meeting of the Steering Group considered a short review document which highlighted outstanding, or partially overtaken, items in the Toolkit. It was noted that many of these items overlapped with the requirements of the Scottish Government's Cybersecurity Framework document, and work will continue to consider these items as requirements for both areas of compliance (data protection and cybersecurity). ICO's recently released Accountability Framework is being assessed, with a view to adoption for tracking the College's accountability work as required by UKGDPR Article 5, (2).

The HEFESTIS shared services DPO continues to ensure that developments and resources across the HE/FE sector are pooled wherever possible, to minimise effort in compliance work. The HEFESTIS Chief Information Security Officer (CISO) group will be able to help the DPO in areas where data protection and cybersecurity overlap.



## 9.2 FREEDOM OF INFORMATION (SCOTLAND) ACT 2002

The Freedom of Information (Scotland) Act 2002 came into force on 1st January 2005 and covers public authorities in Scotland. Under the Act a person who requests information from a Scottish Public authority which holds it is entitled to be given it by the Authority. The right is subject to certain conditions and exemptions. The Act is enforced by the Scottish Information Commissioner.

As well as responding to requests, Public Authorities must publish certain information on their website.

Public Authorities must provide the information, or tell requestors why they will not provide it, within 20 working days.

The College received 13 FOI requests during 2020. This is significantly less than the 29 requests the previous year with a notable decrease in requests from trade unions. From 1st January 2020 to 31st July 2021 the College received 25 FOI requests. Table 6 provides an indication of the broad areas the requests covered from 1st January 2020 to 31st July 2021.

**Table 6: FOI Requests - January 2020 to July 2021**

	Procurement Issues	Student Issues and Numbers	HR and Staff Issues	IT Provision and use	Other	Financial Information	Management and Admin of College	Total
<b>Commercial Organisations</b>	2	1						3
<b>Journalists</b>		1	1		1			3
<b>Own Students</b>		1						1
<b>Researchers from other institutions</b>			1	1				2
<b>Trade unions</b>		1	2			3	2	8
<b>Not provided</b>	2	2		1		3		8
<b>Total</b>	<b>4</b>	<b>6</b>	<b>4</b>	<b>2</b>	<b>1</b>	<b>6</b>	<b>2</b>	<b>25</b>

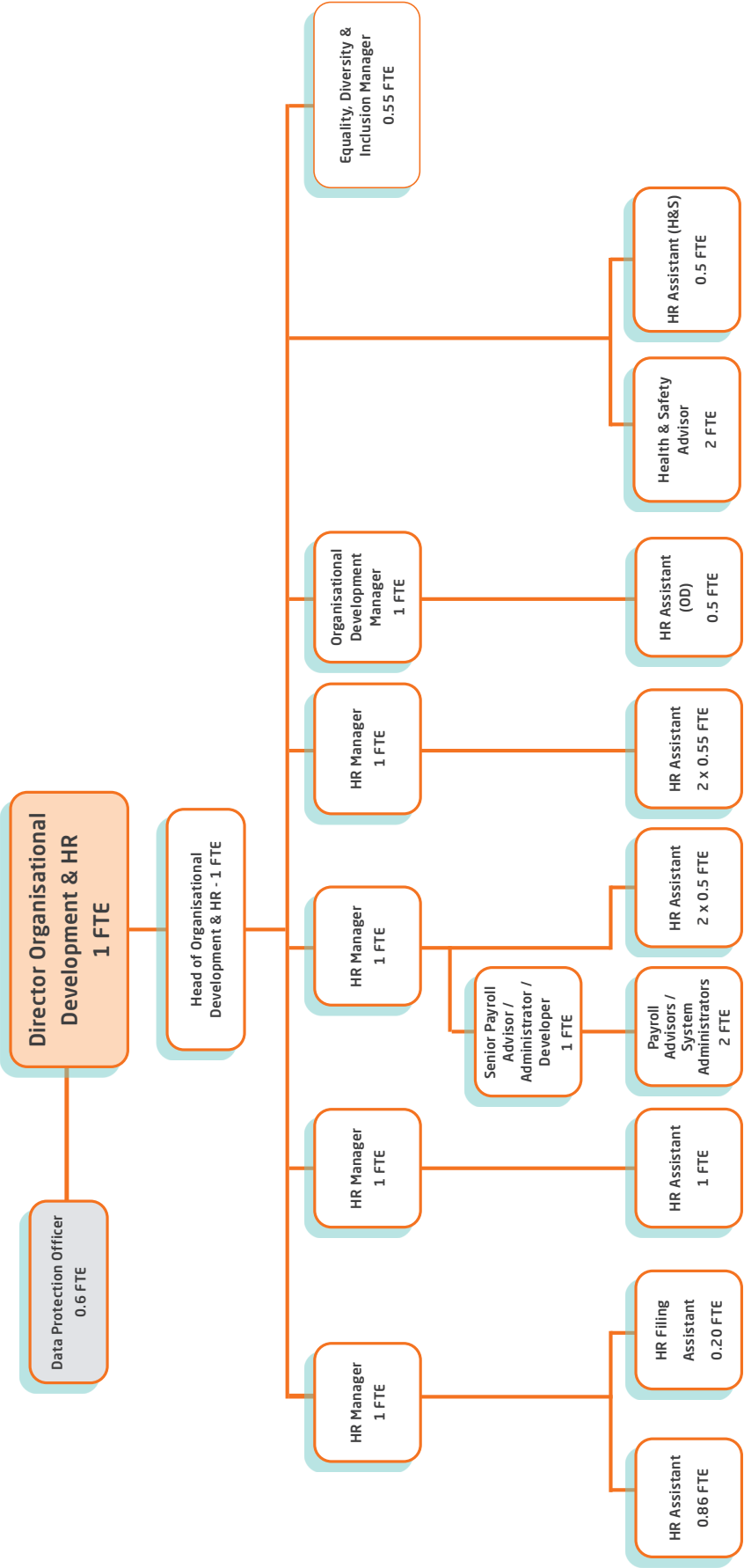
# 10. FORWARD LOOK TO 2021-2022 AND BEYOND

As we move into 2021-2022, the key areas of focus for the Organisational Development and HR Directorate include:

- ▶ **Enabling the College to reset and restart further to the COVID-19 pandemic, ensuring a safe return to campus for staff and students, and leading on the College's new ways of working**
- ▶ **Reviewing and relaunching the Continuing Professional Development Review process to enable staff to focus their personal development and ensure that their work and outputs are aligned to the WCS Corporate Plan**
- ▶ **Progressing our commitments and Equality Outcomes outlined in the Equality Report 2021, with a focus on race equality**
- ▶ **Introducing a Youth Programme to increase the number of young people we employ and retain within WCS, building succession for future retirees**
- ▶ **Developing a new People Strategy that enables the achievement of the WCS Corporate Plan.**

# 11. APPENDIX

## ORGANISATION CHART, ORGANISATIONAL DEVELOPMENT AND HR DIRECTORATE AS AT 31 JULY 2021





**TITLE:** REVIEW OF COLLEGE FINANCIAL REGULATIONS

**Background:** The Corporate Development Committee remit includes the requirement to:

*To review College Financial Regulations on an annual basis, or more frequently if required and recommend these to the Board of Management for approval.*

The 14 September 2021 Corporate Development Committee undertook a review of the Financial Regulations based upon current operations and best practice. This report states the main changes to the Financial Regulations.

The Corporate Development Committee approved the Financial Regulations at Appendix A for approval by the Board of Management.

**Action:** The Board of Management are requested to approve the revised College Finance Regulations.

**Lead:** Amy McDonald, Vice Principal Operations

**Status:** Open

## **1. The Financial Regulations**

1.1 The College has undertaken a review of the Financial Regulations based upon current operations and best practice.

1.2 The review has resulted in the following main changes:

- The procurement sections have been updated due to the United Kingdom's withdrawal from the European Union.
  - The above changes have not resulted in a change to any of the procurement thresholds contained in the Regulations.
- Update to the College petty cash guidelines to recognise the introduction of new digital request and reconciliation process.
- Inclusion of updated Principles of Public Life.

## **2. Proposed Amendments**

### **Overall**

- Page, section, and paragraph numbering will be updated once the document revisions have been concluded.

### **Relevant Documents and Organisations**

- This section has been updated to reflect the current relevant documents referred to throughout the Regulations.

### **Section 17 – Expenditure**

- Section 17.5 has been updated based on the latest procurement legislation from the Scottish Government, including relevant information which should be read in conjunction with the legislation.
- Section 17.6 has been updated to omit references to EU procurement limits, based on the United Kingdom's withdrawal from the EU.

### **Section 18 – Petty Cash, Floats and Project Advances**

- Section 18.1 has been revised to update the processes for cash requests.
- Section 18.2 has been revised to update the processes for use of floats.
- Links to the online cash claim form have also been updated.

### **Appendix 1 – The Nine Principles of Public Life**

- Previously, seven Principles had been identified; the Scottish Government identifies a further two – Public Service, and Respect. The update to this section reflects this.

### **Equality Impact Assessment**

- This will be completed following the review by the Board of Management.

<b>Policy &amp; Procedure</b>	Financial Regulations
<b>Policy Area</b>	Finance
<b>Version Number</b>	1 <del>4</del> <sup>3</sup>
<b>Approving Committee</b>	Board of Management
<b>Date of Approval</b>	<del>September</del> March 2021
<b>Date of Equality Impact Assessment</b>	March 2021
<b>Date of Next Review</b>	March 2022
<b>Responsible Senior Manager</b>	Director of Finance

## History of Amendments

Date	Version	Summary of changes
November 2019	11	Updated to current operating procedures and clarification of procurement operations.
August 2020	12	Changes to reflect new structure and updated operating procedures
March 2021	13	Revised Committee structure names amended; links to documents updated
<u>September 2021</u>	<u>14</u>	<u>Updates to Procurement and Petty Cash sections; links updated; Seven Principles of Public Life updated to Nine.</u>

## Policy Statement

The current approved version of the College Financial regulations is published on the West College Scotland staff intranet. Any revised version becomes effective as soon as it is published on the staff intranet.

Template documents and procedures associated with these Regulations can be accessed through the staff intranet.

## Equality Statement

The College is committed to providing equal opportunities to ensure students, staff, customers and visitors are treated equally regardless of gender reassignment, race, religion or belief; disability; age; marriage and civil partnerships; pregnancy and maternity; sexual orientation; sex.

Please note this document is available in other formats, which can be requested by sending an email to – [finance@wcs.ac.uk](mailto:finance@wcs.ac.uk)



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## Relevant Documents and Organisations

Noted below are several documents and organisations referred to throughout the Financial Regulations. The relevant weblink is also included to ensure the most up to date documents are available to the users of these Regulations.

Relevant Documents	
FM	<b>SFC Financial Memorandum with Fundable Bodies in the College Sector</b> <a href="http://www.sfc.ac.uk/web/FILES/Guidance_Governance/Financial_Memorandum_with_the_College_Sector_-_1_December_2014.pdf">http://www.sfc.ac.uk/web/FILES/Guidance_Governance/Financial_Memorandum_with_the_College_Sector_-_1_December_2014.pdf</a>
FReM	<b>Financial Reporting Manual</b> <a href="https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21">https://www.gov.uk/government/publications/government-financial-reporting-manual-2020-21</a>
SPFM	<b>Scottish Public Finance Manual</b> <a href="https://www.gov.scot/Topics/Government/Finance/spfm/Intro">https://www.gov.scot/Topics/Government/Finance/spfm/Intro</a>
Audit Code	<b>Audit Scotland Code of Audit Practice</b> <a href="https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2020/01/Code_of_audit_practice_2020.pdf">https://www.nao.org.uk/code-audit-practice/wp-content/uploads/sites/29/2020/01/Code_of_audit_practice_2020.pdf</a>
SORP	<b>Statement of Recommended Practice (SORP): Accounting for Further and Higher Educational Institutions</b> <a href="#">Statement of recommended practice 2019 (universitiesuk.ac.uk)</a>
Risk Management Strategy	<b>College Risk Management Strategy</b> <a href="#">risk-management-strategy-v30-final2-4221.pdf (westcollegescotland.ac.uk)</a>
Whistleblowing Policy	<b>Public Interest Disclosure (Whistleblowing) Policy and Procedure</b> <a href="https://www.westcollegescotland.ac.uk/media/151856/public-interest-disclosure-policy-and-procedure-approved-sept-2017.pdf">https://www.westcollegescotland.ac.uk/media/151856/public-interest-disclosure-policy-and-procedure-approved-sept-2017.pdf</a>
Procurement Journey	<b>Scottish Government Procurement Journey</b> <a href="https://www.procurementjourney.scot/">https://www.procurementjourney.scot/</a>
Procurement Thresholds	<b>Procurement Thresholds</b> <a href="https://www.gov.scot/publications/new-eu-procurement-thresholds-from-1-january-2020/">https://www.gov.scot/publications/new-eu-procurement-thresholds-from-1-january-2020/</a>  <a href="#">Procurement - Procurement Thresholds for Work (westcollegescotland.ac.uk)</a>
Relevant Organisations	
SFC	<b>Scottish Further and Higher Education Funding Council</b> <a href="http://www.sfc.ac.uk/">http://www.sfc.ac.uk/</a>
ONS	<b>UK Office of National Statistics</b> <a href="https://www.ons.gov.uk/">https://www.ons.gov.uk/</a>
SG	<b>Scottish Government</b> <a href="https://www.gov.scot/">https://www.gov.scot/</a>
OSCR	<b>Office of Scottish Charity Regulator</b> <a href="https://www.oscr.org.uk/">https://www.oscr.org.uk/</a>

## **A GENERAL PROVISIONS**

### **1 Introduction**

- 1.1** The College was created under the provisions of the Further and Higher Education Act (Scotland) 1992 and was designated a Regional College under the Post-16 Education (Scotland) Act 2013. The College structure of governance is laid down in the instrument and articles of government, which may only be amended by application to the First Minister for Scotland. The College is accountable through its Board of Management which has ultimate responsibility for the effectiveness of its management and administration.
- 1.2** The College is an exempt charity by virtue of the Charities and Trustees Investment (Scotland) Act 2005. The College charity number is SCO21185 as registered with the Office of the Scottish Charity Regulator (OSCR).
- 1.3** The Scottish Funding Council (SFC) is the national strategic body which is responsible for funding teaching and learning provision, research and other activities in Scotland's colleges, universities and higher education institutions.
- 1.4** The Financial Memorandum between the SFC and the College sets out the terms and conditions under which grant funding is made available. The Board of Management is responsible for ensuring that SFC conditions of grant are met. As part of this process, the College must adhere to the SFC's Regional Outcome Agreement (ROA); the SFC Financial Memorandum (FM); the Scottish Government's Scottish Public Finance Manual (SPFM) (except where any special actions or derogations have been agreed with Scottish Ministers) and the SFC's Audit Code of Practice, which requires sound systems of financial and management control. The Financial Regulations of the College form part of this overall system of accountability and control and more information on wider regulatory documents is contained in Section 2.7.

## **2 Financial Regulations – Status and Context**

- 2.1** To conduct business effectively, the College needs to ensure that it has sound financial management systems in place and that these systems are strictly adhered to. Part of this process is the establishment of Financial Regulations which set out the financial policies of the College.
- 2.2** The purpose of the Financial Regulations is to provide control over the totality of College resources and provide management with assurances that these are being properly applied in an accountable manner which:
- Maintains financial sustainability.
  - Achieves value for money.
  - Fulfils the responsibility for the provision of effective financial controls over the use of public funds.
  - Ensures compliance with all relevant legislation.
  - Safeguards the assets of the College.
- 2.3** The Financial Regulations of the College form part of the overall organisational system of accountability and are subordinate to the College's instruments and articles of government and to any restrictions contained within the SFC FM. The SFC's interpretation of the FM will be final.
- 2.4** Compliance with College Financial Regulations is compulsory for all College staff, members of the Board of Management and members of Board of Management Committees. Any non-compliance with the Financial Regulations may be subject to disciplinary action. The Board of Management will be notified of such breaches as required through the Audit Committee.
- 2.5** The Corporate Development Committee is responsible for reviewing the College Financial Regulations, through the Director of Finance, and for advising the Board of Management of any changes necessary.



**2.6** In exceptional circumstances the Corporate Development Committee may authorise a departure from the detailed provisions herein. Such departure must be reported to the Board of Management at the earliest opportunity.

**2.7** The Financial Regulations should be read in conjunction with relevant guidance on accountability and propriety issued by the following bodies:

- The SFC – Financial Memorandum; Regional Outcome Agreement and wider funding guidance.
- Audit Scotland – Audit Code of Practice; Internal Audit Manual.
- National Audit Office or the Scottish Parliament Public Audit and Post-legislative Scrutiny Committee.
- The UK Government - Financial Reporting Manual.
- SORP Board - Statement of Recommended Practice (SORP): Accounting for Further and Higher Educational Institutions.
- Scottish Government – Scottish Public Finance Manual.

Page 8 of this document provides links to the relevant guidance issued by these bodies.

## **B CORPORATE GOVERNANCE**

### **3 The Board of Management**

**3.1** The Board of Management will meet the principles of good governance set out in the Good Governance Code for Scotland's Colleges, and the wider principles identified within these Financial Regulations.

**3.2** The Board of Management is responsible for the management and administration of the College to ensure the provision of education that meets the needs of students, communities, and partners. College financial responsibilities are to ensure that:

- Public funds are used in accordance with relevant legislation, the requirements of the SFC Financial Memorandum and for the purpose(s) which they are intended. Strategic, capital, and other grant funding should only be used for the purposes for which it is provided by SFC.
- Subject to any legal requirement to observe confidentiality, the College will be open and transparent with the SFC and other stakeholders, and will give, or be prepared to give, a public justification of its decisions in relation to the use of public funds.
- The College strives to achieve best value and is economical, efficient, and effective in the use of public funding.
- There is effective planning and delivery of the institution's activities in accordance with its mission and its Regional Outcome Agreement agreed with SFC.
- The College plans and manages its activities to remain sustainable and financially viable. A College is being managed on a sustainable basis if, year on year, it generates enough income to cover its costs and allow for maintenance of and investment in its infrastructure (physical, human, and intellectual) at a level which enables it to maintain adaptive capacity necessary to meet future demands.
- The College has a sound system of internal management and control, including an audit committee, an effective internal audit service, and adequate procedures to prevent fraud or bribery.
- The College has an effective policy of risk management and risk management arrangements.

- The College has regular, timely, accurate and adequate information to monitor performance and account for the use of public funds. Such information will be made available to SFC on request, as necessary, for the exercise of its functions and to gain assurance.
- The College is engaged actively in continuously enhancing the quality of its activities and involves students and other stakeholders in these processes.

**3.3** The Board of Management's financial responsibilities are also to:

- approve the College strategic plan and SFC Regional Outcome Agreement.
- approve the annual audit report and financial statements.
- appoint, grade, and determine the pay and conditions of service of the Principal.
- approve the appointment of the internal audit service.
- approve an annual budget, financial plans, and regulations.
- approve the acquisition and disposal of property, subject the SFC approval.
- determine tuition fees.

## **4 The Principal and Chief Executive**

**4.1** The Principal is accountable directly to the Board of Management for the proper conduct of the College's affairs. The Principal is also accountable directly to the SFC's Accountable Officer for the College's proper use of funds deriving from Scottish Ministers and compliance with the requirements of the SFC's Financial Memorandum. The Principal may be required to justify any of the College's financial matters to the Scottish Parliament Public Audit and Post-Legislative Scrutiny Committee. In particular, the College Articles of Governance charge the Principal with responsibility:

- for ensuring the proper and effective operation of financial, planning and management controls, and for giving effect to the Board's policies for securing the efficient, economical, and effective management of all the College's income, assets and expenditure.
- arranging for presentation to the Board for approval an Annual Budget of income and expenditure, and to give regular updates on income and expenditure account, balance sheet and cash flow statements.
- arranging for the preparation, audit and presentation to the Board the Accounts following the end of each financial year in compliance with the requirements of the Accounts Direction and encompassing Audit Scotland and the Scottish Funding Council direction.

**4.2** The Principal shall demonstrate oversight of financial matters by signing the Statement of Corporate Governance, the College Annual Report and Financial Statements and the declaration pages of the Financial Forecast Return (FFR) and Financial Statement Return submitted to the SFC.

**4.3** The Principal must inform the SFC's Accountable Officer without delay of any circumstance that is having, or is likely to have, a significant adverse effect on the ability of the College to deliver its education programmes, and other related activity, including delivery of the Regional Outcome Agreement with the SFC. The Principal must also notify SFC's Accountable Officer of any serious weakness, such as a significant and immediate threat to the institution's financial position, significant fraud or major accounting breakdown or any material non-compliance with any requirement of the SFC's Financial Memorandum.

## 5 Committee Structure

**5.1** The Board of Management has ultimate responsibility for College financial matters but has delegated specific powers and processes to College Committees as detailed below. These Committees are accountable to the Board of Management and are as follows:

- Audit Committee.
- Corporate Development Committee.
- Learning, Teaching and Quality Committee.
- Nominations Committee.
- Remuneration Committee.

**5.2** The College Articles of Governance outline the purpose and scope of these Committees.

A full listing of these Board Committees, their remits and respective delegated authority is available on the College intranet (<https://www.westcollegescotland.ac.uk/college/about-us/board-of-management/>) or from the Secretary to the Board who can be contacted at [Shirley.gordon@wcs.ac.uk](mailto:Shirley.gordon@wcs.ac.uk)

## **6 Financial Responsibility of Staff**

### **6.1 Executive Team**

The Executive Team of the College – which incorporates the Principal and Vice Principals - is responsible for the operational and financial management of the areas and activities they manage and control. They are advised by the Director of Finance on financial matters. The Executive Team is ultimately responsible for establishing and maintaining clear lines of responsibility within the areas they manage for all operational and financial matters including the delegation of day-to-day budget control to other budget managers and team leaders. The Executive Team shall provide the Director of Finance with such information as may be required to enable:

- compilation of the College's financial statements.
- implementation of financial planning and budgeting.
- implementation of audit and financial reviews, projects, and value for money

### **6.2 Vice Principal Operations**

The Vice Principal Operations is responsible for strategic financial management and direction and advice to the Board, Principal, and the Senior Management Team.

### **6.3 Director of Finance**

Day-to-day financial administration is managed and controlled by the Director of Finance, who is responsible to the Vice Principal Operations for:

- preparing annual revenue and capital budgets and financial plans.
- preparing monthly and/or quarterly accounts, management information, monitoring, and control of expenditure against budgets and all financial operations.
- preparing the College's annual accounts and other financial statements which the College is required to submit to other authorities.
- ensuring that the College maintains satisfactory financial systems.
- providing professional advice on all matters relating to financial strategy and planning.
- providing cash and resource returns to the SFC.
- liaising with the internal and external auditors to implement audit strategies.

The Director of Finance will be assisted in carrying out these duties by the Head of Finance and Student Funding.

#### **6.4 Assistant Principals and Directors**

These budget holders are responsible to the Vice Principals or Principal (depending on the reporting structure of their roles) for the financial management of the areas and activities they manage and control. They are advised by the Director of Finance in executing their financial duties. The Director of Finance will also supervise and approve the financial systems operating within their departments, including the form in which accounts and financial records are kept. Assistant Principals and Directors are responsible for establishing and maintaining clear lines of responsibility within their departments for all financial matters. Where resources are devolved to other budget holders, they are accountable to their Director or Manager for their own budget.

#### **6.5 All members of staff**

All members of staff should:

- be aware of and have a general responsibility for the security of College property, for avoiding loss and for due economy and best value in the use of resources.
- ensure they are aware of the College's delegated authority limits, the value of purchases for which quotations and tenders are required and the associated procurement procedures.
- make available any relevant records or information to the Director of Finance or their authorised representative in connection with the implementation of College financial policies, these Financial Regulations, and the system of financial control.
- provide the Director of Finance and/or Vice Principal Operations with such financial and other information as they may deem necessary, from time to time, to carry out the requirements of the Board of Management.
- immediately notify the Director of Finance whenever any matter arises which involves, or is thought to involve, irregularities concerning, *inter alia*, cash or property of the College. The Director of Finance shall take such steps as considered necessary by way of investigation and report.

## 7 Risk Management

**7.1** The delivery of College objectives is surrounded by uncertainty which poses both threats to success and offers opportunity for improved outcomes. Risk is defined as uncertainty of outcome, whether positive opportunity or negative threat of actions and events.

**7.2** In considering risk, the College must recognise the environment within which it operates as a non-departmental public body. This environment includes compliance with the Scottish Public Finance Manual which requires that it is *“...important to develop a framework for assessing risks that evaluates both the likelihood of the risk being realised, and of the impact if the risk is realised. Risk assessment should be recorded in a way that demonstrates clearly the key stages of the process.”*

**7.3** The SFC Financial Memorandum requires that the Board of Management complies with the principles of good governance set out in the Code of Good Governance for Scotland’s Colleges. The SFC also requires the governing body to ensure that:

- The College has an effective policy of risk management and risk management arrangements.
- Internal audit must provide the governing body and senior management of the College with an objective assessment of adequacy and effectiveness of risk management, internal control, governance and value-for- money.
- The College undertakes careful appraisal of risks before accepting any contingent liability.

**7.4** The College Risk Management Strategy therefore takes account of the requirements of the SFC Financial Memorandum and SPFM and is subject to independent review by auditors.

**7.5** A detailed College strategic risk register is maintained to record risks and how they may be mitigated. In line with the College Corporate Strategy, the Board of Management requires that the Risk Management Strategy and supporting documentation include:

- the adoption of common terminology in relation to the definition of risk and risk management.



- the establishment of College-wide criteria for the measurement of risk, linking the threats to their potential impact and the likelihood of their occurrence, together with a sensitivity analysis.
- a decision on the level of risk to be accepted (risk appetite), together with tolerance levels expressed in terms of measurable outcomes.
- a decision on the level of risk to be covered by insurance.
- regular review at Teaching and Support Department level to identify significant risks associated with the achievement of key objectives and other relevant areas.
- development of risk management and mitigation plans for all significant risks, to include a designated 'risk owner' who will be responsible and accountable for managing the risk in question.
- regular reporting to the Board of Management of all identified risks.
- an annual review of the implementation of risk management arrangements.

## **8 Whistleblowing**

**8.1** Whistleblowing in the context of the Public Interest Disclosure Act is the disclosure by an employee (or other party) about malpractice or potential instances of malpractice in the workplace. An individual can raise matters about a crime, civil offences (including negligence and breach of contract), miscarriage of justice, danger to health and safety or the environment, breach of the financial regulations and/or the cover-up of any of these matters. It does not matter whether the information is confidential, and the whistleblowing can extend to malpractice occurring in the United Kingdom and any other country or territory.

**8.2** Normally, any concern about a workplace matter at the College should be raised by a member of staff with their line manager(s). However, the College recognises that the seriousness or sensitivity of some issues, together with the identity of the person the member of staff thinks may be involved, may make this difficult. If the member of staff does not wish to raise the matter in this way, it may be raised with a member of the SMT. If the concern relates to a member of the SMT the concern can be reported to the Principal. Any concerns that relate to the Principal can be raised with the Chair of the Board of Management via the Secretary to the Board who can be contacted via email at [shirley.gordon@wcs.ac.uk](mailto:shirley.gordon@wcs.ac.uk)

**8.3** Detailed guidance on this is provided by the College Public Interest Disclosure (Whistleblowing) Policy and Procedure

[public-interest-disclosure-october-2019.pdf \(westcollegescotland.ac.uk\)](#)

## **9 Code of Conduct**

The College is committed to the highest standards of openness, integrity and accountability. It seeks to conduct affairs in a responsible manner, having regard to the principles established by the Committee on Standards in Public Life adopted and advocated by the Scottish Government. All Governing Body members and members of staff are expected to observe these principles as set out at Appendix 1.

Board members are also charity trustees and as such are subject to obligations imposed by charity legislation and Office of Scottish Charity Regulator (OSCR).

Members of the Board of Management and all staff members are also required to disclose interests in the College Register of Interests maintained by the Secretary to the Board and the Director of Finance. It is the responsibility of individual Board of Management members and staff to ensure that entries in the register relating to them are kept up to date regularly and promptly as required.

No person shall participate in a College procurement or be a signatory to a College contract where they have an interest in the activities of the other party.

### **9.1 Receiving and Making of Gifts or Hospitality**

A gift is something voluntarily given or donated without the expectation of receiving anything in return and generally without preconditions. In the context of this guidance gifts received can be defined as the donation of cash or other resources or invitations to events with a current market value.

It is an offence under the Prevention of Corruption Act 1906 and the Bribery Act 2010 for Board members, members of Board Committees and members of staff to accept any gift or consideration as an inducement or reward for doing, or refraining from doing, anything in an official capacity or showing favour or disfavour to any person in an official capacity.

The guiding principles to be followed by Board members, members of Board Committees and all members of staff are:

- the conduct of individuals should not create suspicion of any conflict between their official duty and their private interest.
- the action of individuals acting in an official capacity should not give the impression to

any member of the public, to any organisation with whom they deal or to their colleagues - that they have been, or may have been, influenced by a benefit to show favour or disfavour to any person or organisation.

Thus, Board of Management members, Board of Management Committee members and staff should not accept any gifts, rewards or hospitality - or have them given to members of their families - from any organisation or individual with whom they have contact in the course of their work that would cause them to reach a position whereby they might be, or might be deemed by others to have been, influenced in making a business decision as a consequence of accepting such gifts, rewards and/or hospitality. When it is not easy to decide between what is and what is not acceptable in terms of gifts or hospitality, the offer should be declined, or advice sought from the Director of Finance.

All Board of Management members, Board of Management Committee members and staff in receipt of gifts or hospitality are obliged to promptly notify, by email, the Director of Finance where the value of any gift or hospitality is more than £25.

Before any gifts with a value over £25 are made by the College or members of College staff, prior written approval requires to be obtained from the Principal or a Vice Principal.

## **C FINANCIAL MANAGEMENT AND CONTROL**

### **10 Financial Planning**

#### **10.1 Responsibility**

The Director of Finance is responsible for preparing annually a rolling medium term strategic financial forecast for approval by the Board of Management and for submitting a financial forecast return and cash forecast to the SFC. Financial plans should be consistent with the strategic plans approved by the Board of Management.

#### **10.2 Budget Objectives**

The Board of Management will from time to time, set budget objectives for the College. These will assist the Vice Principal Operations and the Director of Finance in preparing the financial plans for the College.

#### **10.3 Resource Allocation**

Resources are allocated annually by the Board of Management on the recommendation of the Corporate Development Committee and based on the above objectives (10.2). The Senior Management Team is responsible for the economic, effective and efficient use of resources allocated to them.

#### **10.4 Budget Process**

The Director of Finance is responsible for preparing annually:

- a detailed budget for the forthcoming financial year, for approval by the Board of Management on the recommendation of the Corporate Development Committee.
- a 12-month cash flow forecast, and balance sheet based on the annual SFC funding allocation and the 12-month budget.
- a list of major assumptions used in arriving at the budget and forecast.
- scenario plans to address potential material movements in the above assumptions and how the College would respond to these movements.
- a Financial Forecast Return (FFR) for submission to the SFC.
- a medium-term financial forecast.

Financial plans should be consistent with the SFC Regional Outcome Agreement, the College Corporate Plan and any other relevant College strategy documents as approved by the Board of Management. Following approval by the Board of Management the budget will be communicated to budget holders as soon as possible.

### **10.5 Budget Review**

During the year the Director of Finance is responsible for submitting a revised Statement of Comprehensive Income and Expenditure Profit and Loss account forecast, cash flow forecast and projected year-end balance sheet to the Corporate Development Committee for consideration before submission to the Board of Management for approval as required.

### **10.6 Capital Expenditure**

Capital expenditure includes all expenditure on land, buildings, equipment, furniture, and associated costs, whether they are funded from capital grants or capitalised for inclusion in the College's financial statements.

Where the College receives capital grant funding from the SFC, the Director of Infrastructure in conjunction with the Director of Finance will establish protocols with the College Executive for the inclusion of capital projects in a capital programme for approval by the Board of Management. These protocols will set out the information that is required for each proposed capital project as well as the financial criteria that they are required to meet.

The Director of Infrastructure will also establish procedures for the approval of any variations arising in relation to capital projects, including the notification of variations to the Scottish Funding Council, as laid down in Scottish Funding Council guidelines. The Director of Infrastructure is responsible for providing regular statements concerning all capital expenditure to the Board of Management for monitoring purposes.

Following completion of any major capital project with a value more than £500,000, a post-project evaluation requires to be submitted to the Board of Management including the actual expenditure against budget and reconciling funding arrangements where a variance has occurred as well as any other issues affecting completion of the project.

Where a project has a value more than £3m the SFC requires a formal post occupancy evaluation to be undertaken and submitted for review. Further guidance on the form and content of this type of review can be found at:

<http://www.sfc.ac.uk/web/FILES/Guidance/Post-Occupancy-Evaluation-Guidance.pdf>

#### **10.7 Estate Development Programme**

The estate development programme includes all expenditure on land, buildings, equipment, furniture, and associated costs normally funded by SFC maintenance grants or from College funds. Expenditure of this type is approved by the Senior Management Team normally at the start of each year.

The Director of Infrastructure will establish protocols with the College Executive for the creation of the estate development programme. These will set out the information that is required for each proposed project as well as the financial criteria that they are required to meet. The Director of Infrastructure is responsible for providing regular statements concerning all estate development expenditure to the Senior Management Team, for monitoring purposes.

#### **10.8 Other Major Developments Including Overseas Activity**

Any new aspect of business, or proposed establishment of a company or joint venture, which will require an investment of more than £250,000 must be presented for approval to the Corporate Development Committee. The College must have due regard to the relevant guidelines issued by the SFC.

The Director of Finance will establish protocols for any such major developments proposed, to enable them to be considered for approval. These will set out the information that is required for each proposed development including a business plan, using a risk-based approach which considers matters of ownership, accountability, and governance, as well as the financial criteria that requires to be met.

## **11 Financial Control**

### **11.1 Budgetary control**

The control of income and expenditure within an agreed budget is the responsibility of the budget holder, who must ensure that monitoring is undertaken effectively. Budget holders are responsible to their Director/Assistant Principal for the income and expenditure appropriate to their budget. The Accountant allocated to the budget holder will ensure that they receive training in the use of the [College finance system](#) to allow them to actively monitor income and expenditure. Significant variances from agreed budgetary targets must be reported immediately to the Director of Finance by the budget holder concerned and, if necessary, corrective action taken.

A budget holder may delegate their overall budget or a proportion of it to delegated budget holders, subject to the approval of the Director of Finance. In this situation the budget holder and the delegated budget holder are both responsible for ensuring they have awareness of the requirements of the Financial Regulations.

### **11.2 Financial information**

Budget holders are assisted in their duties by management information provided by the Finance Department. The Vice Principal Operations is responsible for supplying budgetary reports on all aspects of College finances to the Corporate Development Committee. These reports are then presented to the Board of Management as required, which has overall responsibility for College finances.

### **11.3 Changes to the approved budget**

Changes proposed to the approved overall College budget surplus / (deficit) will be first considered by the Corporate Development Committee, which will make proposals to the Board of Management as required.



#### 11.4 Virement

The virement of budgets must not lead to any net change in the overall annual budget for the College. Virement between budgets is permitted as set out below:

<b>Movement</b>	<b>Authority</b>
Between staff and non-staff budgets	Director of Finance and or Head of Finance and Student Funding.
Non-staff budgets under a budget holder	Accountant
Between non-staff budgets <£25,000	Principal Accountant
Between non-staff budgets >£25,000 to £100,000	Principal Accountant and Head of Finance and Student Funding
Between non-staff budgets >£100,001	Director of Finance and Head of Finance and Student Funding

#### 11.5 Carry forward of budgets

The carry forward of balances of any budget from one year to another is not permitted.

## **12 Accounting Arrangements**

### **12.1 Financial Year**

The College financial year will run from 1 August until 31 July the following year.

### **12.2 Basis of accounting**

The annual consolidated College financial statements are prepared on the historical cost basis of accounting modified by the revaluation of certain fixed assets, and in accordance with applicable accounting standards, the SFC Annual Accounts Directions and the Scottish Government SPFM.

The Accounts Direction issued by the Scottish Ministers via the SFC require that the annual accounts for a financial year shall:

- comply with the accounting principles and disclosure requirements of the edition of the Government Financial Reporting Manual (FReM), as approved by the Financial Reporting Advisory Board, which is in force for the financial year for which the accounts are prepared.
- give a true and fair view of the state of the affairs of the College as at the end of the financial year, and of the net resource outturn, resources applied to objectives, recognised gains and losses, and cash flow.

### **12.3 Format of the financial statements**

The financial statements are prepared in accordance with the current Statement of Recommended Practice (SORP): *Accounting for Further and Higher Education* and in accordance with applicable Accounting Standards, subject to any specific requirements of the SFC, and in accordance with the provisions of the Companies Act, as appropriate.

## 12.4 Capitalisation and depreciation

Assets are recorded in the Balance Sheet at depreciated replacement cost for land and buildings and at historic cost less depreciation for equipment in accordance with the Financial Reporting Manual. Buildings will be depreciated in equal instalments over their estimated remaining useful life, but subject to periodic revaluation. Land will not be depreciated.

Expenditure incurred on repair, refurbishment or extension of existing buildings will not be capitalised unless it can be demonstrated that the resultant value of the building, based on depreciated replacement value, is greater than the current book value.

Expenditure incurred on the acquisition of assets other than land and buildings will be recorded in the balance sheet where the acquisition cost including VAT per item is £5,000 or more.

‘Grouped assets’ are a collection of assets which individually may be valued at less than £5,000 but which together form a single collective asset with a group value in excess of £20,000 because the items fulfil all the following criteria:

- the items are functionally interdependent.
- the items are acquired at about the same date within the same financial year and are planned for disposal around the same date.
- each individual asset thus grouped has a value of over £250.

Examples of such a grouping of assets are:

- Assets acquired during the initial setting up of a new building or on refurbishment may also to be treated as ‘grouped’ for capitalisation purposes.
- Networked systems - Large collective networked system developments where individual items of computer hardware and/or software are purchased as part of a larger system and which will be used as a part of that system for the duration of their asset life.

The rationale for permitting such a form of ‘grouping’ is that:

- a) smaller items of expenditure may be recognised as having a useful life over several years, and as a result should be capitalised rather than written off in the current year.

- b) the College will from time to time receive specific capital grant funding from such bodies as the Scottish Funding Council which it is likely to expend on smaller items of equipment. To comply with such grant conditions and treat these items as capital for accounting purposes, the College must be able to group such items together.

To justify the adoption of this approach, the items should all be purchased within a reasonable time frame (no more than one financial year), and the total combined cost of the individual assets should be no less than £20,000.

Capitalised assets other than land and buildings will be depreciated in accordance with the College's accounting policy on capitalised assets and depreciation.

Certain tangible assets will be revalued, normally land and buildings. Where such a policy is adopted it will be applied consistently to all tangible fixed assets of the same class, and the carrying amount should be the current asset value. A full valuation of land and buildings will take place at least every 5 years with an interim valuation in year 3.

Where an asset is found to have suffered impairment, the prospective impairment and background must be communicated to the SFC at the earliest opportunity. Valuation advice as to the amount of the prospective impairment must be obtained from a suitably qualified Valuer who has enough current local and national knowledge of the market and the skills and understanding to undertake the valuation competently. In all cases, the Valuer used must be a professional member of an appropriate body, such as the Royal Institution of Chartered Surveyors or the Institute of Revenues Rating and Valuation. Depreciation periods will be set as follows:

Asset Class	Depreciation period
Land	Nil
Buildings	5 to 50 years
Leasehold property	Length of lease
Plant and equipment	3 to 10 years
Computers	3 years

Motor vehicles	3 years
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## 12.5 Accounting Records

The Director of Finance is responsible for the retention of financial records. These should be kept in a form that is acceptable to the relevant authorities. Guidance on the retention of financial records which may be required in connection with the preparation and audit of accounts is set out in the SPFM.

The College is required by law to retain certain key documents for six years plus the current year. This list is not exhaustive but includes:

- official purchase orders.
- paid invoices /cheques.
- accounts raised.
- bank statements.
- copies of receipts.
- payroll records.

The Director of Finance will make appropriate arrangements for the retention of electronic financial records. Staff should ensure that retention arrangements comply with any specific requirements of external funding organisations. For auditing and other purposes, all financial documents should be retained for at least three years.

## **12.6 Public Access**

Under the terms of the Freedom of Information (Scotland) Act 2002, the Board of Management is required to supply any person with a copy of the College's most recent financial statements within twenty working days of a request after such date as which the financial statements have been laid before and approved by the Scottish Parliament. The College will also make available the Annual Report and Financial Statements on the College's website. A printed copy will be available on request to the College. Previous annual financial statements are also available on the College website or by request to the Secretary to the Board who can be contacted via email at Shirley.gordon@wcs.ac.uk

## **12.7 European Structural Funds Funded Projects**

An important aspect of European Structural Funds is the retention of all project records, to demonstrate a clear and transparent audit and procurement trail. Documentation relating to ESF funded projects will be retained by the relevant College department for the prescribed period.

## **12.8 Taxation**

The activities of government and public bodies can give rise to tax liabilities, either directly on their own account or through contracts with other bodies where the tax system influences the terms of contracts. In assessing cost effectiveness in activities where tax considerations might be important, it should be borne in mind that savings arising from tax mitigation may arise at the expense of other taxpayers, or other parts of the public sector.

All individuals who qualify as employees for tax purposes must be paid through the College payroll system with tax deducted at source. No payment arrangements should be put in place that could be perceived, reasonably, as seeking to minimise the tax liability of either the individual or the paying organisation concerned.

Proposals to put in place non-standard tax management arrangements must be approved in advance by the SFC. The Director of Finance is responsible for advising managers, in the light of guidance issued by the appropriate bodies and relevant legislation as it applies, on all taxation issues, to the College. Therefore, the Director of Finance will issue guidance and instructions to departments as required on compliance with statutory requirements, including those concerning VAT and other corporate taxes. The Director of Organisational Development and HR is responsible for guidance on PAYE and National Insurance.

The Director of Finance is responsible for maintaining College tax records, making all tax payments, receiving tax credits, and submitting tax returns by their due date as appropriate.

## **13 Audit Requirements**

### **13.1 General**

External auditors and internal auditors have authority to:

- access College premises at reasonable times.
- access all assets, records, documents, and correspondence relating to any financial and other transactions of the College.
- require and receive such explanations as are necessary concerning any matter under examination.
- require any employee of the College to account for cash, stores, or any other College property under their control.
- access records belonging to third parties, such as contractors, when required.

The Director of Finance is responsible for drawing up a timetable for the audit of the financial accounts and will advise the staff and the external auditors accordingly. A joint meeting of the Audit and Corporate Development Committees, chaired by the Chair of the Audit Committee, will review the annual College Financial Statements. On their recommendation, the annual College Financial Statements will be submitted to the Board of Management for approval.

### **13.2 SFC**

Where appropriate, the College must provide data returns requested by the SFC in accordance with the deadlines and standards specified.

### **13.3 External audit**

Under the terms of the Public Finance and Accountability (Scotland) Act 2000, the Auditor General for Scotland is responsible for the appointment of the external auditors for the College. The primary role of external audit is to report on the institution's financial statements and to carry out such examination of the statements and underlying records and control systems as are necessary to reach their opinion on the statements and to report on the appropriate use of funds.



The external auditor is entitled to receive all notices of and other communications relating to any meeting of the governing body which any member of the governing body is entitled to receive. They are also entitled to attend any such meeting and to be heard at any meeting which they attend, on any part of the business which concerns them as auditors.

The external auditor must also be entitled to attend the meeting of the governing body or other appropriate committee at which the College annual report and financial statements are presented. The College's appointed external auditor has the right of direct access to the Principal, Chair of the Board of Management, and the Audit Committee.

The external auditor is expected to attend, as a minimum, any meetings of the Audit Committee where relevant matters are being considered, such as planned audit coverage, the audit report on the financial statements and the audit management letter. It is the responsibility of the Secretary to the Board of Management to notify the external auditor of such meetings.

The external auditors, notwithstanding responsibilities to their clients, are expected to co-operate fully with any enquiries or routine monitoring that the SFC undertakes. The College must not in any way limit SFC's access to the College's external auditors.

#### **13.4 Internal audit**

The internal auditor is appointed by the Board of Management on the recommendation of the Audit Committee.

Internal audit provides an independent, objective assurance and consulting activity designed to add value and improve an organisation's operations. Internal audit provides an appraisal of the College's internal control system and takes the actions required to provide the Principal with a continuing assurance that College risk management, control and governance arrangements are adequate and effective. Internal audit assists the College accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes. The operation and conduct of the internal auditors require to comply with Public Sector Internal Audit standards.

The Principal is responsible for ensuring that appropriate internal control systems exist within the College, and for deciding whether to accept and implement internal audit findings and recommendations. The Principal has overall responsibility for ensuring that prompt and effective action is taken on audit recommendations, and that the risks resulting from any inaction are recognised and accepted. The College's appointed internal auditor has the right of direct access to the Principal, Chair of the Board of Management, and the Audit Committee.

Internal audit evaluates compliance with the College's internal control system - including relevant regulations, guidance, and procedures - as part of the review process. However, the primary responsibility for monitoring compliance rests with operational areas and their line management, up to and including the Principal.

Entities or individuals involved in the external audit of the College should undertake non-external audit related work for the College only in exceptional circumstances.

The College must have in place an effective internal audit service. The operation and conduct of the internal audit service must conform to the professional standards of the Chartered Institute of Internal Auditors. For incorporated colleges and Regional Boards, the operation and conduct of internal audit must comply with Public Sector Internal Audit Standards and, where relevant, the SPFM.

The College must inform the SFC when an internal auditor is appointed and must inform SFC immediately if the internal auditor is removed or departs before the end of their term of office.

The internal audit service must provide the governing body and senior management of the College with an objective assessment of adequacy and effectiveness of risk management, internal control, governance, and value-for- money.

The internal audit service must extend its review over all financial and other management control systems, identified by the audit needs assessment process. Internal audit must cover all activities in which the College has a financial interest, including those not funded by SFC. It must include review of controls that protect the College in dealings with organisations such as subsidiaries or associated companies, arms-length foundations, the Student Association, collaborative ventures and/or joint ventures with third parties.

The College appointed internal auditor will produce an annual report for the governing body on its' activities during the year. The report must include an opinion on the adequacy and effectiveness of the College's risk management, internal control, and governance. The report must be presented to the College's Audit Committee and subsequently to the Board of Management, and a copy sent to the SFC.

The internal auditor is expected to attend, as a minimum, any meetings of the Audit Committee where relevant matters of internal reporting and control are being considered.

### **13.5 Other audit services**

The College, subject to the prior approval of the Audit Committee, can procure other audit services as required to comply with external funding or other stakeholder audit requirements.

### **13.6 Fraud, Bribery and Corruption**

The College has made a clear commitment to ethical standards in public life through its [Anti-Bribery and Corruption Policy](#). A copy of this policy can be found on the College intranet.

Fraud can be perpetrated by persons outside as well as inside an organisation and by collusion. The term fraud is commonly used to describe a wide variety of dishonest behaviour such as deception, forgery, false representation, and concealment of material facts. It is usually used to describe the act of depriving a person of something by deceit, which may involve the misuse of funds or other resources, or the supply of false information. Computer fraud covers the use of information technology equipment to manipulate programs or data dishonestly – for example by altering, substituting, or

destroying records, or creating spurious records - or where the use of an IT system was a material factor in the perpetration of a fraud. The fraudulent use of computer time and resources is included in this definition.

All staff have a responsibility in relation to the prevention and detection of fraud, but the prime responsibility for designing, operating, and reviewing control systems rests with the managers involved. Managers should consult the College finance function and internal audit where new control procedures are being set up or significant changes to existing procedures are being proposed.

Procedures set up to prevent and detect fraud must be carefully followed and monitored. Many frauds are due to failure to comply with existing control systems.

It is the duty of the Board of Management, Senior Management, and all members of staff to notify the Director of Finance immediately whenever any matter arises which involves, or is thought to involve, irregularity, including fraud, corruption, or any other impropriety. Further details can be found in the [Fraud and Corruption Policy](#) and the Public Interest Disclosure (Whistleblowing) Policy and Procedure.

The Director of Finance shall immediately invoke the fraud response plan, which incorporates the following key elements:

- the Principal and the Audit Committee (through its Chair) will be notified of the suspected irregularity and shall take such steps as considered necessary by way of investigation and report.
- the Principal shall inform the Police Scotland if a criminal offence is suspected of having been committed.
- any significant cases of fraud or irregularity shall be reported to the Scottish Funding Council in accordance with their requirements as set out in the audit code of practice.
- the Audit Committee shall commission any such investigation as may be necessary of the suspected irregularity, by the College, internal audit service or others, as appropriate.

- the internal audit service, or others commissioned to carry out an investigation, shall prepare a report for the Audit Committee on the suspected irregularity. Such report shall include advice on preventative measures.

If the suspected fraud is thought to involve the Principal, Vice Principal and/or the Director of Finance, the member of staff shall notify the Chair of the Audit Committee directly of their concerns regarding irregularities.

Under the terms of the SFC FM, the College is required to submit a report to SFC of each incidence of fraud loss that exceeds £5,000.

### **13.7 Value for Money**

Value for Money provides a common framework for continuous improvement in public services in Scotland and is a key foundation of the Scottish Government's Public Service Reform agenda. The Principal has a specific responsibility to ensure that arrangements have been made to secure Value for Money. In addition, the Board of Management has a corporate responsibility for promoting the efficient and effective use of staff and other resources by the College in accordance with the principles of Value for Money. Under the terms of the Public Finance and Accountability (Scotland) Act 2000 the implementation of the Value for Money duty by relevant public service organisations is subject to scrutiny by the Auditor General for Scotland.

Guidance for Accountable Officers on Value for Money is available on the Scottish Government website. The guidance identifies the themes which an organisation needs to focus on to deliver the duty of Value for Money and provides detail on what organisations should be aiming for and points to related support and guidance material. Value for Money should be appropriate to, and proportionate to, an organisation's priorities, operating environments and scale/nature of business and should be implemented accordingly.

It is a requirement of the FM between the SFC and the College that the Board of Management is responsible for delivering value for money from public funds. The Board of Management should keep under review arrangements for managing all the resources under its control, considering guidance on good practice issued from time to time by the SFC or other relevant bodies. The College has a Value for Money Policy which sets out the arrangements in place.

The College, as part of its internal audit arrangements, must obtain a comprehensive appraisal of management arrangements for achieving value for money. This forms part of the Audit Committee annual report.

### **13.8 Other Auditors**

The College may, from time to time, be subject to audit or investigation by external bodies such as the SFC, Accounts Commission, European Court of Auditors, HM Revenue and Customs. They have the same rights of access as external and internal auditors.

## **14 Cash Management**

### **14.1 Cash Management Policy**

All bodies to which the SPFM is directly applicable are required to have their core bank accounts with the Government Banking Service (GBS).

The College should take appropriate steps to prevent bank account fraud. Banking operations should be annually reviewed by the Head of Finance and Student Funding.

Cash on site should be kept to minimum levels agreed by the Head of Finance and Student Funding. Cash reserves held during the year should be kept to the minimum level consistent with the efficient operation of the College and the level of funds required to meet any relevant liabilities at the year-end. Grant-in-aid shall not be paid into any restricted reserve held by the College. Transfers to arms-length-foundations are permitted and will require the agreement of the SFC.

### **14.2 Borrowing**

All borrowing will require the approval of the Scottish Ministers. Requests to borrow must be submitted to the SFC for consideration in the first instance.

### **14.3 Banking Arrangements**

The Director of Finance is responsible, on behalf of the Board of Management Corporate Development Committee, for liaising with the College's bankers in relation to bank accounts and the issuing of cheques. All cheques shall be ordered on the authority of the Director of Finance, who shall make proper arrangements for their safe custody.

The following conditions will apply to the operation of the College banking arrangements:

- Only a combination of two from the Principal, Vice Principals and/or the Director of Finance may open or close a bank account for dealing with College funds. All bank accounts shall be in the name of the College.
- All automated transfers on behalf of the College, such as BACS or CHAPS, must be authorised by two persons drawn from the Principal, Vice Principals, the Director of Finance, Head of Finance and Student Funding, Finance Manager, Principal Accountant and/or Accountant/System Accountant.

- All BACS payment reports must be approved for payment by either the Head of Finance and Student Funding, Finance Manager, Student Funding Manager and/or the Principal Accountant.
- All cheques drawn on behalf of the College must be signed by two authorised persons.
- Details of authorised persons and limits shall be provided for in the College's banking mandates, copies of which are available from the Finance Department and will be reported annually to the Corporate Development Committee.

**14.4** The Head of Finance and Student Funding is responsible for ensuring that all bank accounts are subject to regular reconciliation and that large or unusual items are investigated as appropriate.

#### **14.5 Investments**

The College must not make any investments without the prior written approval of the SFC.



## **15 Income**

### **15.1 General**

The Director of Finance is responsible for ensuring that appropriate procedures are in operation to enable the College to receive all income to which it is entitled. All receipt forms, invoices, tickets or other official documents in use and electronic collection systems must have the prior approval of the Director of Finance.

The Director of Finance is responsible for:

- the prompt collection, security and banking of all income received.
- ensuring that all grants notified by funding bodies are received and appropriately recorded in the College accounts.
- ensuring that all claims for funds are made by the due date.

### **15.2 Repayment of SFC Grant**

If the College fails to comply with the requirements of the SFC FM, or any other specific terms and conditions attached to the payment of grant from the SFC, it may be required to repay the SFC any sums received from it and to pay interest in respect of any period during which a sum due to the SFC remains unpaid. If, in the reasonable opinion of the SFC, any provision set out in the FM is not observed by the College, the SFC will be entitled to take the following action:

- In the case of funding by way of SFC grant: to require immediate repayment of all grants or any part or parts of any grants at any time after the SFC becomes aware of such failure to observe (without prejudice to further demands until the whole of all sums made available by way of grant shall have been paid in full).
- In the case of funding by way of loan (notwithstanding the terms of any agreement attached to the same): to require immediate repayment of the whole or part of each such loan at any time after SFC becomes aware of such failure to observe (without prejudice to further demands until the whole of all sums made available by way of loan shall have been repaid in full).

### **15.3 Maximisation of Income**

It is the responsibility of all staff to ensure that revenue to the College is maximised by the efficient application of agreed procedures for the identification, collection and banking of income. This requires the prompt notification to the Finance Department of sums due so that collection can be initiated.

### **15.4 Tuition Fees**

Except for those which are set by SFC or Student Awards Agency for Scotland (SAAS) the College must charge student tuition fees at the levels prescribed within the Fee Policy document. A copy of the Fee Policy can be found on the College internet.

### **15.5 Receipt of Cash and Cheques**

All monies received within departments from whatever source must be recorded by the department daily together with the form in which they were received, for example cash, debit/credit cards, cheques, and other negotiable instruments.

All monies received must be paid to the Finance Department promptly, and in accordance with any timetable stipulated by the Finance Manager. The custody and transit of all monies received must comply with the requirements of College insurers.

All sums received must be paid in and accounted for in full and must not be used to meet miscellaneous departmental expenses or be paid into the departmental petty cash float. Personal or other cheques must not be cashed out of money received on behalf of the College.

### **15.6 Receipts by credit or debit card**

The College can receive payments by debit or credit card in person, over the telephone using merchant terminals or through a hosted payment facility. The terminals support primary account number (PAN) truncation where the card number is partially obscured on the customer receipt. A copy of the receipt should be retained to support evidence of payment.

In operating this facility, the College is bound by the Payment Card Industry Data Security Standard (PCI DSS), which is designed to ensure cardholder information is stored, processed, and transmitted securely.

The Director of Finance is responsible for ensuring the College maintains PCI DSS compliance, which is monitored by the merchant services unit.

### **15.7 Collection of Debts**

The Head of Finance and Student Funding should ensure that:

- debtor's invoices are raised promptly on official invoices, in respect of all income due to the College.
- invoices are prepared with care, recorded in the ledger, show the correct amount due and are credited to the appropriate income account.
- any credits granted are valid, properly authorised and completely recorded.
- VAT is correctly charged where appropriate and accounted for.
- monies received are posted to the correct debtors account.
- swift and effective action is taken in collecting overdue debts, in accordance with the protocols noted in the financial procedures.
- outstanding debts are monitored, and reports prepared for management.
- correction of an error using a credit note requires Finance Manager approval i.e. posting/text/coding/amount/VAT/withdrawal of student.

The Director of Finance will implement procedures for the collection of debts including any instalment arrangements the periods in which different types of invoice must be paid.

A bad debt is a debt that is not collectable. A bad debt can also arise where the cost of pursuing the debtor is more than the amount that can be collected. Debt write off must be carried out in line with the authorisation levels stated below:

Value of Debt	Authorising Official
Up to £1,000	Finance Manager
£1,001 to £5,000	Head of Finance and Student Funding
£5,001 to £50,000	Director of Finance or Vice Principal
Over £50,000	Corporate Development Committee

### 15.8 Student Fees

The Policy for collecting tuition fees ([Fee and Pricing Policy \(westcollegescotland.ac.uk\)](http://westcollegescotland.ac.uk)) must be approved annually by the Senior Management Team. The Director of Finance is delegated to ensure that all student fees due to the College are received.

Any student who has not paid an account for fees or any other item owing to the College may not receive the certificate for any degree, diploma or other qualification awarded by the College until all outstanding debts have been cleared. Such students may be prevented from re-enrolling at the College and from using any College facilities until appropriate arrangements have been made.

The College seeks to minimise any possibility of money laundering in accordance with the Money Laundering Regulations. For further advice and guidance see the Governments advice page at <https://www.gov.uk/topic/business-tax/money-laundering-regulations> Where refunds are required, they should be made to the original payer and follow the method by which the money was received.

## **16 Other Income-Generating Activity**

### **16.1 Private Consultancies and Other Paid Work**

Unless otherwise stated in the contract of employment of a staff member:

- outside consultancies or other paid work may not be accepted without the consent of the Principal and Chief Executive.
- outside consultancies must not conflict with the work of the College.
- applications for permission to undertake work as a purely private activity must be submitted to the Principal, as appropriate, and include the following information:
  - the name of the member(s) of staff concerned.
  - the title of the project and a brief description of the work involved.
  - the proposed start date and duration of the work.
  - any remuneration received for the outside consultancy or paid work.
  - full details of any College resources required (for the calculation of the full economic cost).
  - an undertaking that the work will not interfere with the teaching and normal College duties of the member(s) of staff concerned.
- any outside consultancy or other paid work may require to be listed in the College Register of Interest.

### **16.2 Off-Site Collaborative Provision**

If the off-site collaborative arrangement goes beyond the provision of premises, physical resources, and administrative support a formal partnership and course delivery agreement may be required. This is especially relevant for any arrangement whereby the College provides education to students away from College premises with the assistance of persons other than the College's own staff or with independent contractors/partner organisations. The following procedure must be followed:

- There shall be a signed contract in place setting out the responsibilities of each party to the agreement before any educational provision is delivered.
- The impact of any collaborative contract shall be subject to scrutiny and considered by the appropriate College Committee. They shall consider the risk factors associated with the proposed partnership.

- Where the partnership would represent a significant departure from the College strategic plan, the Board of Management shall approve the departure and the Principal shall inform the SFC and seek their view.

### **16.3 European Union (EU) and other Matched Funding**

Any such project requires the approval of the appropriate Vice Principal or member of SMT prior to any commitment being entered. Such approval shall be dependent upon the relevant Manager being able to demonstrate that eligible matching funds are available and that the project is financially viable by the application of the College's costing and pricing model.

Individual applications for funds where projects are more than £250,000 shall be the subject of a report to the Corporate Development Committee which will set out the potential risks and opportunities generated by the project. If the College agrees such EU contacts for provision the relevant member of SMT shall ensure that:

- this is based on a written contract which allows for full audit access to detailed records.
- appropriate monitoring procedures are in place to ensure that the outputs are achieved, and the provision is of suitable quality.
- payments are only made against detailed invoices.

The SPFM also provides guidance on funding from the European Union (EU) and related expenditure and the College requires to take cognisance of this.

### **16.4 Profitability and Recovery of Overheads**

All other income-generating activities must be self-financing or surplus-generating unless it is intended that a new course is to be launched as a loss leader. If that is the case, the reason for it must be specified and agreed by the relevant Assistant Principal / Director.

Other income-generating activities organised by members of staff must be costed and agreed with the relevant Assistant Principal / Director and the Director of Finance before any commitments are made. Provision must be made for charging both direct and indirect costs, for the recovery of overheads.

### **16.5 Donation of surplus funds to arms-length foundations**

The College may donate any surplus on its income and expenditure account as at 31 March each year to an arms-length foundation. The donation must take place in the fiscal year in which it arises and is subject to sufficient cash and resource cover being available.

Authorisation for any donation to a Foundation requires the approval of the Board of Management and the SFC.

### **16.6 Deficits**

Any unplanned deficits incurred on other income-generating activities will be charged against the respective departmental budget.

### **16.7 Additional Payments to Staff**

Any proposal which involves additional College payments to members of staff should be supported by a schedule of names and values and must be approved by the appropriate Assistant Principal / Director / Vice Principal and the Director of Organisational Development and HR. Any payment to a Vice Principal or the Principal must be approved by the Chair of the Board of Management. The tax treatment of such proposals must be confirmed with the Finance Department in advance of the agreement being signed off.

## **17 Expenditure**

### **17.1 General**

The Director of Finance is responsible for making payments to suppliers for goods and services supplied to the College. External business and Management Consultancies greater than £100,000 and operating leases (non-property) greater than £250,000 require SFC approval.

### **17.2 Scheme of Delegation/Financial Authorities**

Budget holders are responsible for purchases within their department. In exercising this delegated authority, budget holders are required to observe these Financial Regulations. The Director of Finance shall maintain a register of authorised signatories. Under procedures agreed by the Director of Finance, central control shall be exercised over the creation of requisitioners and authorisers and their respective limits (for electronic systems). Any changes to the authorities to commit expenditure must be notified to the Head of Finance and Student Funding immediately.

The Head of Finance and Student Funding is authorised to approve payments, regardless of value, in respect of:

- payroll and VAT returns, this includes payments to HMRC, pension funds and other outside bodies in respect of deductions made from employees' pay.
- capital and interest repayments made to financial institutions in respect of loan agreements taken out by the College.
- transfers between College bank accounts and investment accounts.

These payments will be validated and authorised by the Finance Manager or Principal Accountant before seeking the Head of Finance and Student Funding authorisation.

The SPFM requires the College to seek prior approval from the SFC for:

- Any new voluntary severance scheme.
- Any change to a previously approved voluntary severance scheme.
- Any payment, forming part of any scheme, considered to be sensitive or high profile.
- Any use of settlement agreements; and



- Any payment to an individual more than contractual entitlement out with an approved voluntary severance scheme.

Subject to the payments being made in relation to an approved voluntary severance scheme, the Director of Organisational Development and HR is authorised to approve severance payments made to employees, except for the Principal and Vice Principals. Any severance payment to the Principal or Vice Principals must be authorised by the Chair of the Board of Management and approved by the SFC. There is a delegated limit of up to £1,000 for special severance payments and any value above £1,000 requires prior SFC approval.

The Scottish Government have also stipulated that:

- where appropriate, it is expected that notice should be worked rather than a payment being made in lieu of notice.
- a maximum payback period of 24 months will apply in all cases (i.e. the time taken to recover the compensation costs against normal salary costs). This will be applied at an individual rather than scheme level.
- an individual leaving because of a voluntary severance resignation secured by a financial consideration may not return to employment within the same employer for a period of at least 12 months, including as a temporary agency worker or via a procurement route.

### **17.3 Purchase Orders**

College orders must be placed for the purchase of all goods or services. Only in exceptional circumstances should petty cash be used to purchase goods or services.

Purchase orders may not be split to lower the value per order with a view to reducing the authorisation level required.

Budget holders are not authorised to commit the College to expenditure without first reserving enough funds to meet the purchase cost.

Purchasing directly from online sites is not advised as the College has limited protection when purchasing from this source. Purchasing from eBay and Amazon is prohibited unless authorised in advance by either the Head of Finance and Student Funding or the Director of Finance.

The following purchase order approval limits for individual items of expenditure will be applied within the [finance system](#):

Expenditure	Authoriser
£0 to £250	Budget Holder/delegated budget holder
£251 to £10,000	Principal Accountant
£10,001 to £50,000	Director of Finance/Head of Finance and Student Funding
£50,001 to £250,000	Vice Principal / Principal
£250,001 to £500,000	Corporate Development Committee
➤ £500,000	Board of Management

A request for a special payment is used to make payments to suppliers without the requirement to set up full supplier details on the [finance system](#), and may only be used under the following conditions:

- For non-recurring purchases up to £1,000 (including VAT) where the supplier does not accept bank or credit card payments.
- For payments to groups of individuals, who may only ever be paid once. This includes nursery or specific membership refunds.

It is the responsibility of the Director of Finance to ensure that all purchase orders refer to the College's conditions of contract.

The College will not utilise on-line payment transaction systems – such as PayPal - for payment of on-line goods and services as there is limited recourse against the provider of the goods/services.

#### **17.4 Credit Cards**

Where appropriate, the Principal and the Vice Principal Operations may approve the issuing of College credit cards to senior staff. The operation and control of the College's credit cards is the responsibility of the Director of Finance. There will be appropriate oversight of the distribution of such cards and the associated card limits provided by the Vice Principal Operations.

Holders of credit cards must use them only for the purposes for which they have been issued and within the authorised purchase limits. Such cards shall be used for the payment of valid business expenses only, and the misuse of such cards shall be grounds for disciplinary action. Cards must not be loaned to another person, nor should they be used for personal or private purchases.

Cardholders should obtain approval to purchase from the relevant budget holder and should ensure that there is sufficient budget available to meet the costs. The Director of Finance shall determine what information is required on purchases made with cards from cardholders and deadlines for receipt in the Finance Department to enable financial control to be maintained. There should be appropriate segregation of duties, with those reviewing and reconciling cards not holding and using those cards.

All items purchased on the College credit card must have an approved purchase order before the goods or services are procured. The Director of Finance/Head of Finance and Student Funding will approve and sign credit card reconciliations at least quarterly.

## 17.5 Procurement

The College requires all budget holders, irrespective of the source of funds, to obtain supplies, equipment, and services at the most economically advantageous cost (MEAT). This should be consistent with quality, delivery requirements, sustainability and equalities legislation and in accordance with the College's Procurement Strategy ([final-procurement-strategy-2021-2025.pdf \(westcollegescotland.ac.uk\)](#)) considering procurement framework agreements as appropriate. Budget holders should engage with the College procurement function at the earliest possible opportunity.

The Director of Finance is responsible for:

- ensuring that the College procurement procedures and requirements are known and observed by all involved in purchasing for the College.
- advising all stakeholders on matters of College procurement process and practice.
- advising and assisting departments on specific departmental purchases.
- developing appropriate standing supply arrangements on behalf of the College to assist budget holders in meeting their value for money obligations.
- the drafting and negotiation of all large-scale purchase contracts undertaken by the College, in collaboration with the responsible department.
- ensuring that the College complies with all relevant public procurement policies.

Guidance on procurement matters is available on the [procurement area](#) of the College intranet. College procurement processes reflect the relevant guidance issued by [Advanced Procurement for Universities and Colleges](#) (APUC); [and the requirements of the Procurement \(Scotland\) Regulations 2016, Procurement Reform \(Scotland\) Act 2015 and the Public Contracts \(Scotland\) Regulations. The Scottish Procurement Policy Handbook must also be followed, and followed and should be read in conjunction with the Procurement Journey \(a toolkit providing practical guidance on procurement procedures\). The Scottish Government's Construction Procurement Manual for managing or delivering construction / works projects is also mandatory. Scottish Government Consultancy Procedures should be taken into account as relevant good practice guidance when appointing consultants, and they require that consultants can only be justified where required knowledge and expertise is not available in-house. relevant policy and advice issued by the Scottish Procurement and Commercial Directorate; and European Union directives](#)

Any proposal to award a contract without competition (non-competitive action) at a level above £25,000 must be approved in advance by SFC.

Goods and services should firstly be sourced through APUC and Government framework agreements, prior to any alternative procurement route being taken.

### Strategy Development and Authorisation

The Procurement Department will create a procurement strategy for all tendering activities above £25,000 total contract value in line with best practice. This procurement strategy will detail the methodologies applied when tendering a commodity or category including the suggested route to procurement and tendering approach.

Procurement strategies will be authorised by the following staff for estimated contract values of:

Estimated Contract Value	Authorised By
£25,000 to £50,000	Budget Holder and Head of Finance and Student Funding
£50,001 to £100,000	SMT Member and Director of Finance
>£100,000	SMT Member and Vice Principal-Operations

### 17.6 Scottish ~~and EU~~ Procurement Regulations

The Director of Finance is responsible for ensuring that the College complies with its legal obligations concerning ~~Scottish and EU~~ procurement legislation. ~~Scottish and EU procurement regulations apply to written contracts for all forms of procurement, purchase or hire with a total value exceeding the EU threshold value.~~

The Director of Finance will advise Senior Management Team on the financial thresholds that are currently in operation. Any breach of these ~~Scottish and EU~~ regulations could be liable to action by a supplier or potential supplier.

It is the responsibility of Senior Management Team to ensure that their members of staff

comply with the Scottish ~~and EU~~ procurement regulations by notifying the Director of Finance of any purchase that is likely to exceed the thresholds. This will need to be done well in advance where tenders are of a higher value in order to permit advertisements in ~~relevant procurement portals journals such as the Official Journal of the European Union (OJEU) if this is~~ required.

## 17.7 Quotations and Tenders

Delegated budget holders must comply with the College's procurement guidance contained within these Regulations and the Scottish Government Procurement Journey. Tendering procedures for the contract values noted below require to be followed:

### Goods and Services

Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
<£5,000	At least 2 written quotations where no current contract / framework is in place.	<u>Department</u> A balanced approach being undertaken based on the nature and level of the transaction involved. Value for money must always be achieved.	The Budget Holder
£5,001 to £25,000	Endeavour to obtain at a minimum 3 written quotations where no current contract / framework is in place.	<u>Department</u> The procurement must demonstrate best value, due diligence and transparency in the selection process in line with corporate and statutory regulations.	A member of SMT and Head of Finance and Student Funding
£25,001 to £50,000	At a minimum 3 quotes via PCS 'quick quote' require to be obtained where no current contract / framework is in place.	<u>Procurement</u> The procurement must demonstrate best value, due diligence and transparency in the selection process in line with corporate and statutory regulations.	A member of SMT and Director of Finance and / or Head of Finance and Student Funding
£50,001 to £250,000	Open tender via PCS / PCS-T endeavouring to obtain at least 3 responses.	<u>Procurement</u> Where a suitable procurement framework exists, a mini competition or direct award may be carried out. If no suitable framework is available, it will be necessary to carry out an open	Director of Finance and Vice Principal / Principal

Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
		tender exercise. The exercise should also be carried out in a manner that will allow any resulting contract to be formed on the Colleges' terms and conditions.	
£250,001 to £500,000	Open tender via PCS-T	<u>Procurement</u> Where a suitable framework exists, a mini competition or direct award may be carried out. If no suitable framework is available, it will be necessary to carry out an open tender exercise. Procurements falling into this category must be advertised as per the current relevant procurement regulations.	Corporate Development Committee
>£500,000	Open tender via PCS-T	<u>Procurement</u> Where a suitable framework exists, a mini competition or direct award may be carried out. If no suitable framework is available, it will be necessary to carry out an open tender exercise. Procurements falling into this category must be advertised as per the current relevant procurement regulations.	Board of Management

The College is required to include a Community Benefits clause where the contract value is ~~in excess of~~ more than £4m as per the current procurement statutory regulations. For all contracts above ~~the OJEU~~ Procurement Thresholds this limit the College will seek a Community ~~b~~Benefits clause where considered relevant and appropriate.

## For Works

Works are defined as under Schedule 2 of the Public Contracts (Scotland) Regulations

~~2015~~2016.

Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
<£25,000	Endeavour to obtain at least 3 written quotations where no current contract / framework is in place.	<u>Department</u> A balanced approach being undertaken based on the nature and level of the transaction involved. Value for money must always be achieved.	The Head of Estates
£25,001 to £250,000	Written quotations require to be obtained via PCS / PCS-T where no current contract / framework is in place. Where an open tender is not conducted a minimum of 5 suppliers will be invited to respond and it is expected that a minimum of three bids will be assessed.	<u>Procurement</u> The procurement must demonstrate best value, due diligence and transparency in the selection process in line with corporate and statutory regulations.	Director of Infrastructure, Director of Finance and / or Vice Principal
£250,001 to £500,000	Open tender via PCS / PCS-T	<u>Procurement</u> If no suitable framework is available, it will be necessary to carry out a competitive exercise. The exercise should also be carried out in a manner that will allow any resulting contract to be formed on the Colleges' terms and conditions. Advertising for procurements falling into this category is compulsory except when using a framework.	Corporate Development Committee



Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
>£500,001	Open tender via PCS-T	<u>Procurement</u> An open tender exercise must be carried out if a framework is not available. Where a suitable framework does exist, a mini competition or direct award may be carried out in accordance with the framework rules. Advertising for procurements falling into this category is compulsory except when using a framework. Tenders for works above a total contract value of £4m must include provision for achieving Community Benefits as part of their outcomes.	Board of Management

The College is required to include a Community Benefits clause where the contract value is ~~in~~ excess of more than £4m as per the current procurement statutory regulations. For all contracts above ~~Procurement Thresholds, this limit the OJEU limit~~ the College will look to include a Community Benefits clause where considered relevant and appropriate.

### 17.8 Building Contracts

Building contracts more than £250,000 are the approval responsibility of the Corporate Development Committee, with contracts above £500,000 requiring Board of Management approval, with advice provided by the Vice Principal Operations, Director of Infrastructure and Director of Finance and where necessary external professional advisors.

Proposals will be initiated because of required and planned capital developments. Managing consultants may be appointed if the project is of a scale or specialism that requires this. All such appointments shall be subject to tendering and other procurement procedures as appropriate.

Proposals for building contracts that require Board of Management approval shall be presented in the form of an options appraisal including relevant costings as appropriate, prepared by the Vice Principal Operations and Director of Infrastructure. Option appraisals should comply with Scottish Funding Council guidance.

Following consideration, and approval by the Board of Management, option appraisals should be forwarded to the Scottish Funding Council where appropriate. If the required agreement is secured from the Scottish Funding Council, the relevant procedural rules should be followed. Scottish Funding Council guidance on best practice should be followed even when Scottish Funding Council approval is not required.

The achievement of value for money will be an objective in the awarding of all contracts.

#### **17.9 Receipt of Goods and Services**

All goods received shall be checked for quantity and/or weight and inspected for quality and specification. A delivery note shall be obtained from the supplier at the time of delivery and signed by the person receiving the goods. All persons receiving goods on behalf of the College must be independent of those who negotiated prices, its terms and placed the official order.

All goods and services received shall be entered onto the [finance system](#) as soon as practicable after receipt or delivery. If goods are deemed to be unsatisfactory, the record shall be marked accordingly, and the supplier immediately notified so that they can be collected for return as soon as possible. Where goods are short on delivery, the record should be marked accordingly, and the supplier immediately notified.

#### **17.10 Payment of invoices**

The procedures for making all payments shall be in a form specified by the Director of Finance.

Payments to UK suppliers will normally be made by BACS transfer and will only be varied after consulting with the Head of Finance and Student Funding.

Budget Holders are responsible for ensuring that expenditure within their departments does not exceed funds available.

Suppliers should be instructed by the budget holder to submit invoices for goods or services directly to the Finance Department by electronic means where possible.

Care must be taken by the budget holder to ensure that discounts receivable are obtained.

Payments will only be made by the Finance Manager against invoices that have been certified for payment by the appropriate budget holder and that can be matched to a receipted order. Certification should be done electronically through the [finance system](#).

Certification of an invoice or receipting of an electronic order will ensure that:

- the goods have been received, examined, and approved for quality and quantity, or those services rendered, or work done is satisfactory.
- where appropriate, it is matched to the order.
- invoice details (quantity, price discount) are correct.
- the invoice is arithmetically correct.
- the invoice has not previously been passed for payment.
- where appropriate, an entry has been made on a stores record or departmental inventory.
- an appropriate cost centre is quoted; this must be one of the cost centre codes included in the budget holder's area(s) of responsibility and must correspond with the types of goods or service described on the invoice.

### **17.11 Staff Reimbursement**

The College's purchasing and payments procedures are in place to enable most non-pay supplies to be procured through the purchase ledger system without staff having to incur any personal expense. However, on occasion, staff may incur expenses, most often in relation to travel, and are entitled to reimbursement. Where such purchases by staff are planned, Senior Management Team members may approve advances to staff that are going to incur expenditure on the College's behalf. Advances by bank transfer may be requested from the Finance Team.

Upon completion of the travel or project to which the advance relates, a staff expenses claim must be prepared to demonstrate how the advance was disbursed and any unspent balance repaid and returned to the Finance team. Under no circumstances will a second advance be approved when the final accounting for an earlier advance to an individual is still outstanding.

For all other expense reimbursement, the College Travel and Subsistence Procedure applies, and this document is available on the [College staff intranet page](#).

### **17.12 Late Payment Rules**

The Late Payment of Commercial Debts (Interest) Act 1998 as amended by the Late Payment of Commercial Debts Regulations 2002 gives businesses the statutory right to claim interest on late payments from large organisations and public authorities, including the College. Key points in relation to this are:

- small businesses can charge interest on overdue invoices.
- the rate of interest is currently 8% per annum above the official daily rate of the Bank of England.
- late payment compensation of £40 per invoice.

In view of the penalties in this Act, the Board of Management requires that invoices must be passed for payment when received, and payment made in accordance with the Prompt Payment Code (<http://www.promptpaymentcode.org.uk/>).

### **17.13 Losses and Special Payments**

In principle, the College will always attempt to pursue the recovery of overpayments, irrespective of how they came to be made. In practice, however, there will be both practical and legal limits to how cases should be handled. Each case will therefore be dealt with on its individual merits.

The College will only take a decision not to seek recovery of an overpayment based on a cost benefit analysis of the options. A decision not to pursue recovery will be exceptional and will only be taken after a careful appraisal of the relevant facts. A Vice Principal or the Director of Finance must authorise the non-pursuance of an overpayment. The decision not to pursue an overpayment must consider the guidance in the section of the SPFM on Losses and Special Payments. Any decision not to pursue recovery, or not to pursue recovery in full, should be defensible in the public interest.

Losses should only be written off after careful appraisal of the facts. All reasonable action must have been taken to affect the recovery of losses. Where there is a request to write off a loss or make a special payment exceeding £250,000 this will require to be authorised by the SFC prior to instigating the write off or making the payment.

Losses and special payments have been grouped into several different categories and include the following:

- Cash and bookkeeping losses.
- Losses of assets, stores and equipment.
- Extra-contractual payments.

These are payments which, although not legally due under the original contract or subsequent amendments, appear to place an obligation on a public sector organisation which the courts might uphold. Such obligations will usually arise from administrative action or inaction in relation to the contract. A payment is regarded as extra-contractual even where there is doubt whether the organisation is liable to make it, for example, where the contract provided for arbitration, but a settlement is reached without recourse to arbitration. A payment made because of an arbitration award is contractual.

Compensation payments are ones made in respect of unfair dismissal or in respect of personal injuries, traffic accidents, and damage to property suffered by staff. Ex gratia payments are payments made where there is no legal obligation to pay.

There must always be good public policy grounds for making such payments. Within this category may fall out of court settlements, such as cases where the pursuer has no legal case, but the College wishes to stop the litigation because it may be costly in time and resources. Other examples of ex gratia payments would be payments as compensation for distress or loss arising from a perceived failure of the College but where there was no legal obligation to pay, or awarding a dismissed office holder a gratuity, that goes beyond any legal entitlement by virtue of his/her employment.

Losses incurred by the College of more than £3,000 each year should be reported annually to the SFC. The report should detail the number of such losses and the total cost.

#### **17.14 Bankruptcy / Liquidation / Receivership**

When the College learns of a bankruptcy / liquidation or receivership, it will stop all payments pending confirmation of the individual / organisation status. Once the bankruptcy / liquidation or receivership has been confirmed it is essential for the College to ensure that any payment due by them is made only to the proper person, and that any claim by them is properly lodged. The College should also consider, in consultation with legal advisers as required, whether any contract should be terminated. Any amounts to be written off because of bankruptcies will be subject to the SPFM guidance on Losses and Special Payments.

## 18 Petty Cash, Floats and Project Advances

### 18.1 Cash Requests

College purchasing and payment procedures are in place to enable most non-pay supplies to be procured through the finance system without staff having to incur personal expenses. The use of advances, petty cash and departmental float cash should only be used where cash expenditure may be unavoidable. Where a single item is for less than £25 and is not an existing supplier it should be paid from petty cash if possible. The reimbursement must be supported by receipts or vouchers.

An online petty cash claim form is available on the College intranet and must be used for ~~recording~~ requesting all ~~petty~~ cash transactions. The Director of Finance shall make available to departments float imprests as considered necessary for the disbursements of incidental expenses. However, it is important for security purposes that imprest floats are kept to a minimum. All expenses must be supported by receipts and vouchers.

Requisitions for reimbursements must be sent via the online form found on the staff intranet which has workflow in place for authorisation by Budget holder in the first instance. If the amount requested is above £250 authorisation is required by SMT. The authorised form will be received electronically to by the Finance Department, together with appropriate receipts or vouchers, ~~before the total amount held has been expended, in order to retain a working balance pending receipt of the amount claimed for processing.~~ Reimbursements will be made via Bank transfer

### 18.2 Floats

Floats are provided to departments for incidental expenses, which can be requested using the through the online cash form-. The A designated member of staff will be granted a float and is personally responsible for its' safe keeping. The petty cash box must be kept locked in a secure place in compliance with the requirements of College insurers when not in use and will be subject to periodic checks by the Finance Manager or another person nominated.

College float reconciliation sheets are supplied by the Finance Department and must be used for recording all imprest accounts. Reimbursements of floats must be sent via~~can be requested using~~

the online form where staff must have to account for and provide all the receipts/supporting documents for the expensed items.

Interim annual audits will be undertaken by the Finance Department of floats and certificate of the balances held should be completed by the member of staff responsible for the float and counter-signed by the budget holder. At the end of the financial year all floats must be returned to Finance and requested again at the start of the new financial year.



## 18.2 Project Advances

The Head of Finance and Student Funding and the relevant budget holder may jointly approve project cash advances where projects are carried out away from the College. These specifically relate to situations where cash expenditure may be unavoidable, especially in relation to student day trips.

Other forms of payment will be expected to be used wherever possible, such as an official purchase order and subsequent payment or a College credit card. College purchasing and payments procedures are in place to enable most non-pay supplies to be procured through the [finance system](#) without staff having to incur any personal expense.

Advances will not be issued to cover normal staff expenditure incurred in relation to travel and subsistence. Reimbursement for this will be sought in accordance with the College Travel and Subsistence Procedure with reimbursement through payroll.

Cash advances should be requested using the online cash claim [form found on the staff intranet](#). Receipts or paid invoices will be retained for all sums expended in this way. Upon completion of the project to which the advance relates, within one month a final account must be prepared to demonstrate how the advance was disbursed and any unspent balance repaid. Under no circumstances will a second advance be approved when the final accounting for an earlier advance to a project or individual is outstanding.

Where cash advances more than £250 are requested, then these require to be further approved by a member of SMT. If a member of SMT is making the request the approval should be sought from their line manager.

## **19 Checking Financial Transactions**

The responsibility for the propriety, regularity and accuracy of financial transactions cannot be avoided by relying on the work of internal or external auditors. The College will carry out appropriate reviews at operational area level as/if required. This includes checking the arithmetical accuracy of invoices raised / received; claims or other vouchers; fulfilment of the terms of a contract; professional verification for validity; physical checking of goods invoiced; checking of invoices against orders; and application of VAT. Any reviews will be undertaken by finance staff who will have no direct involvement in entering commitments for related goods and services.

To ensure that the review/checking procedures are both effective and economical they must be monitored. At operational area level records should be analysed regularly to identify the underlying reasons for any errors - such as the need for improvements in form design or training - and to take remedial action as necessary. In addition, internal audit should report on cases of excessive or ineffective financial checking and where appropriate checking procedures should be adjusted considering any findings.

Reviews will consider the extent of and the need for checks carried out in operational areas. Analysis of the results may suggest underlying inadequacies in the procedures or supporting systems which need to be addressed separately.

## **20 Pay Expenditure**

### **20.1 Remuneration Policy**

All College staff will be appointed to College salary scales in accordance with appropriate conditions of service. All letters of appointment must be issued by the Organisational Development and HR Department.

The salary and other benefits for the Principal and Vice Principals will be determined by the Remuneration Committee set up by the Board of Management but will have due regard to Public Sector Pay Policy. The salary and other benefits for Assistant Principals, Directors and Heads will be determined by the Principal but will have due regard to Public Sector Pay Policy.

### **20.2 Appointment of Staff**

All contracts of service shall be concluded in accordance with College approved HR practices and procedures. All offers of employment with the College shall be made in writing by the Director of Organisational Development and HR. Budget holders shall ensure that the Director of Finance and the Head of Organisational Development and Human Resources are provided promptly with all information they may require in connection with the appointment, resignation, or dismissal of employees.

All permanent posts/contracts require to be authorised by a Vice Principal and then by the Director of Organisational Development and HR prior to the position being advertised.

### **20.3 Salaries and Wages**

The College must have regard to Public Sector Pay Policy set by the Scottish Ministers. The Director of Organisational Development and HR is responsible for all payments of salaries and wages to all staff including payments for overtime or services rendered. All timesheets and other pay documents, including those relating to fees payable to external examiners and visiting lecturers will be in a form prescribed or approved by the Director of Organisational Development and HR.

The Director of Organisational Development and HR will also be responsible for keeping the Director of Finance informed of all matters relating to personnel for budgeting and forecasting purposes. These include:

- appointments, resignations, dismissals, supervisions, secondments and transfers.
- absences from duty for sickness or other reason, apart from approved leave.
- changes in remuneration other than normal increments and pay awards.
- information necessary to maintain records of service for superannuation, income tax and national insurance.

The Director of Organisational Development and HR is responsible for the monthly BAC's payments to employees and non-employees (pay over of payroll deductions). The Director of Organisational Development and HR is responsible for informing the appropriate authorities of such payments.

All employees will be included on the College payroll.

The Director of Organisational Development and HR shall be responsible for keeping all records relating to payroll including those of a statutory nature. All payments must be made in accordance with the College's detailed payroll financial procedures and comply with HMRC regulations.

#### **20.4 Pension Schemes**

The Board of Management is responsible for undertaking the role of employer in relation to appropriate pension arrangements for employees. The College provides access to two defined benefit pension schemes. Support staff are eligible to join the Local Government Pension Scheme administered by the Strathclyde Pension Fund. Teaching staff are eligible to join the Scottish Teachers Superannuation Scheme administered by the Scottish Public Pensions Agency.

The Director of Organisational Development and HR is responsible for day-to-day superannuation matters, including:

- paying contributions to various authorised superannuation schemes.

- preparing the annual return to various superannuation schemes.
- administering the College's pension fund.

The Director of Organisational Development and HR is responsible for administering eligibility to pension arrangements and for deciding when deductions should begin or cease for staff.

## **20.5 Travel, Subsistence and Other Allowances**

All claims for payment of subsistence allowances, traveling and incidental expenses shall be completed and submitted electronically or in exceptional circumstances – for example a failure of the IT system - on the forms available on the HR system. These claims must be made in accordance with the requirements of the [College Travel and Subsistence Procedure](#).

## **20.6 Non-salary Rewards**

The College may make non-salary rewards.

When making such awards care will be taken to avoid any criticism of unfair preference being given. The recipient of the reward will be given some choice or third-party suppliers will be used where, for example, voucher schemes are introduced.

In making the award the College will actively consider whether the non-salary reward schemes represent an appropriate use of public funds.

The College will be open and transparent in the way it deals with non-salary rewards. Should the College introduce such awards, a clear policy on disclosure of information about the awards which have been made and the procedures adopted for making those awards will be approved and widely disseminated.

## **20.7 Overseas Travel**

All arrangements for overseas travel must be approved by a Vice Principal in advance of committing the College to those arrangements or confirmation of any travel bookings. Arrangements for overseas travel by Vice Principals will require to be approved by the Principal. Arrangements for overseas travel by the Principal or members of the Board of Management shall be approved by the Chair of the Board of Management. Arrangements for travel by the Chair of the Board of Management shall be approved by the Corporate Development Committee.

Where spouses, partners, or other persons unconnected with the College intend to participate in a trip, this must be clearly identified in the approval request. The College must receive reimbursement for the expected costs it may be asked to cover for those persons in advance of confirming travel bookings.

## **20.8 Travel and Expenses for Members of the Board of Management**

Claims for members of the Board of Management will be authorised by the Secretary to the Board. Claims for the Chairperson will be authorised by the Chair of the Remuneration Committee. Only reasonable expenses can be reimbursed for attending meetings.

## **20.9 Severance and Other Non-Recurring Payments**

In considering terms for severance, early retirement, or redundancy packages - whether compulsory or voluntary - public bodies to which the SPFM is directly applicable – including the College - should ensure that issues of legal and regulatory compliance, propriety and value for money are fully considered, alongside employee relations issues. Specifically:

- public funds must not be used wastefully or to underwrite inequitable or over- generous conditions of service, including severance.
- notice of termination of appointments should not be delayed to generate compensation payments in lieu of notice.
- where appropriate, ex-gratia severance or redundancy packages should be based on the arrangements set out within relevant extant terms and conditions of employment. Prior consideration should be given to the availability of pension and compensation benefits within these conditions.

- any special payments should be transparent and negotiated in such a way as to avoid conflicts of interest.
- offers of subsequent employment or consultancy work should be exceptional and only made where they represent value for money.
- any undertakings about confidentiality should leave transactions open to proper public scrutiny.

In line with the requirements of the SPFM, the College's severance scheme must be approved by SFC. The SFC issued 'Guidance on seeking approval for severance schemes and settlement agreements' (SFC/GD/01/2016) which incorporates the SPFM requirements. Provided a severance payment is within the parameters of a scheme, which has been approved by the SFC, there will be no need for the College to seek approval to the individual payment from SFC. Approval lasts for the duration of the scheme.

The College must follow the requirements of the SPFM and the SFC in determining settlement agreements, severance, early retirement and redundancy arrangements and payments.

Special severance payments more than £1,000 must be approved by SFC, except where provision for such payments has been included in a severance scheme approved by SFC.

Under the terms of the FM, the College is required to submit an annual report to SFC of any compensation payments that exceed £5,000 or ex- gratia payments that exceed £1,000. The report should describe the number of instances and total cost.

## **21 Assets**

### **21.1 Overall Responsibility**

The Board of Management has a duty to ensure that the assets for which they are responsible such as land, buildings, or other property - including stores and equipment - are properly and well managed. Robust systems should be put in place to ensure that the accuracy and integrity of information held on registers, databases and inventories is safeguarded and readily available for inspection.

## **21.2 Land, buildings, fixed plant and machinery**

The purchase of land, buildings or fixed plant can only be undertaken with authority from the Board of Management and with reference to SFC requirements where exchequer-funded assets or exchequer funds are involved. Lease or rental agreements with a total agreement value of £250,000 or more must be approved by the Corporate Development Committee. Lease or rental agreements with a total agreement value of £500,000 or more will require the approval of the Board of Management.

Expenditure should be incurred in a way which represents value for money, considering potential risks to regularity and propriety. Effective control over payments must be maintained at all stages. Expenditure should be authorised in the operational area which entered the commitment, with due consideration to separation of duties.

## **21.3 Fixed Asset Register**

The Director of Finance is responsible for maintaining the College register of land, buildings, fixed plant, and machinery. Managers will provide the Director of Finance with any information required to maintain the register.

Under resource accounting and budgeting, asset registers are a key part of financial management systems and must be capable of delivering the accounting requirements of the Government Financial Reporting Manual. The registers should contain details of all assets (both current and non-current) owned, whose value or original purchase price is more than the College's capitalisation threshold. The College asset register is computerised and the minimum detail held is:

- purchase price and date.
- asset accounting code.
- asset identification number.
- a physical description of the asset (where appropriate) together with details of serial or registration number.
- Locations.
- evidence of physical verification of the asset's existence.
- a depreciation profile.



#### **21.4 Inventories**

Managers are responsible for maintaining inventories, in a form prescribed by the Director of Finance, for all plant, equipment, furniture and stores in their departments. The inventory must include items donated or held on trust and must be checked at least annually.

The IT Department must maintain an inventory register of all ICT equipment.

When transferring equipment and plant between departments, a transfer record must be kept, and the inventories amended accordingly.

#### **21.5 Stocks and Stores**

Managers are responsible for establishing adequate arrangements for the custody and control of stocks within their departments. The systems used for stock accounting in departments must have the approval of the Director of Finance.

Managers are responsible for ensuring that regular inspections and stock checks are carried out. Stocks and stores of a hazardous nature should be subject to appropriate security checks.

Those Managers whose stocks require valuation in the balance sheet must ensure that the stock-taking procedures in place have the approval of the Director of Finance and those instructions to appropriate staff within their departments are issued in accordance with advice contained in the College's detailed financial procedures.

#### **21.6 Safeguarding Assets**

Managers are responsible for the care, custody and security of the buildings, stock, stores, furniture, and cash under their control. They will consult the Director of Finance in any case where security is thought to be defective or where it is considered that special security arrangements may be needed.

High value assets owned by the College shall, so far as is practical, be effectively marked to

identify them as College property.

### **21.7 Personal Use**

Assets owned or leased by the College shall not be subject to personal use without proper authorisation.

### **21.8 Asset Disposal**

Holdings of property, plant and equipment should be kept under constant review with a view to disposing of surplus assets as quickly as possible.

Disposal of equipment and furniture must be in accordance with procedures agreed by the Director of Finance. In disposing of plant and equipment assets which is surplus to requirements due consideration should be given to value for money. Payment should normally be required to be made before goods are released for collection or delivery. The law implies that any goods sold are of merchantable quality and fit for the purpose for which they are sold. If there is any reason to believe that goods are faulty or sub-standard, it should be made clear that they are sold as seen and without any implied warranties as to quality or fitness.

Disposal of land and buildings must only take place with the authorisation of the Board of Management. SFC consent may also be required if exchequer funds were involved in the acquisition of the asset. Holdings of land and buildings should be limited to the minimum needed to meet present and planned future requirements.

Land and buildings identified for disposal should be valued professionally. The District Valuer or suitably qualified private sector valuers - and in some exceptional cases in-house valuers - may be used. Advice should also be sought on development potential where required.

In disposing of exchequer funded assets, the College must follow the guidance contained within the SPFM and the relevant procedure notes issued by the SFC website.

### **21.9 Impairments, Provisions and Write-Offs**

Assets must be recorded in the Balance Sheet at Depreciated Replacement Cost for Land and Buildings and at Historic Cost less depreciation for Equipment in accordance with the Financial Reporting Manual (FReM). Where an asset, including investments, suffers impairment, it is important that the prospective impairment and background is communicated to the SFC at the earliest possible point in the financial year to determine the budget implications. Any significant movement in existing provisions or the creation of new provisions must be discussed with the SFC.

### **21.10 All Other Assets**

Managers are responsible for establishing adequate arrangements for the custody and control of all other assets owned by the College, whether tangible, such as stock, or intangible, such as intellectual property, including electronic data.

## **22 Funds Held on Trust**

### **22.1 Gifts, Benefactions and Donations**

The Director of Finance is responsible for maintaining financial records in respect of gifts, benefactions and donations made to the College and initiating claims for recovery of tax where appropriate.

### **22.2 Student Support Funds**

The Director of Finance will prescribe the format for recording the use of student support funds. Records of support funds will be maintained according to funding body requirements. The College must follow SFC's Student Support Guidance.

## 23 Other

### 23.1 Maladministration

The College has a set of clear standards and an accessible complaints procedure which can be found at [Complaints - West College Scotland](#). If College services have been found to be deficient the College has a clearly defined procedure in place to ensure that, so far as reasonably practicable, the identified deficiencies are addressed to prevent recurrence.

Any payments of financial redress qualify as ex gratia payments and are therefore subject to the guidance on Losses and Special Payments. Any such payment will require to be authorised in advance by either the Principal or a Vice Principal. Payment on grounds other than actual financial loss or costs should only arise in exceptional circumstances.

### 23.2 Insurance

Insurance arrangements of all bodies to which the SPFM is applicable should be reviewed from time to time in the context of Risk Management. However, under the Scottish Ministerial policy of self-insurance constituent parts of the Scottish Administration and self-insuring SG sponsored bodies would be justified in taking out commercial insurance only in specified circumstances or if the cost of claims, including in-house and contracted-out administration costs, was calculated as likely to exceed the cost of insurance premiums. All the expected costs and benefits should be considered in establishing a value for money case for commercial insurance. Detailed guidance on conducting a cost-benefit analysis is provided in the Green Book. To show that commercial insurance provides value for money the cost-benefit analysis must show a positive net benefit.

Commercial insurance must be taken out by SG sponsored bodies where there is a legal requirement to do so. The Scottish Ministers have agreed a derogation whereby Colleges can extend their current commercial insurance arrangements for three years to 31 July 2024.

The Director of Finance is responsible for College insurance arrangements, including the provision of advice on the types of cover available. As part of the overall risk management strategy, all risks will have been considered and those most effectively dealt with by insurance cover will have been identified. This is likely to include important potential

liabilities and provide enough cover to meet any potential risk to all assets.

The Director of Finance is responsible for effecting insurance cover as determined by the Corporate Development Committee. He or she is therefore responsible for obtaining quotes, negotiating claims, and maintaining the necessary records. The Director of Finance will keep a register of all insurances effected by the College and the property and risks covered and will also liaise with College insurers and advisers about specific insurance matters.

Managers must ensure that any agreements negotiated within their departments with external bodies cover any legal liabilities to which the College may be exposed. The Director of Finance advice should be sought to ensure that this is the case. Directors and Managers must give prompt notification to the Director of Finance of any potential new risks and additional property and equipment that may require insurance and of any alterations affecting existing risks. Managers must advise the Director of Finance immediately of any event that may give rise to an insurance claim. The Director of Finance will notify the College's insurers and, if appropriate, prepare a claim in conjunction with the head of department for transmission to the insurers.

The Director of Finance is responsible for keeping suitable records of plant which is subject to inspection by an insurance company and for ensuring that inspection is carried out in the periods prescribed.

All staff using their own vehicles on behalf of the College shall maintain appropriate insurance in accordance with the requirements of the College Travel and Subsistence Procedure.

### **23.3 Companies and Joint Ventures**

In certain circumstances it may be advantageous to the College to establish a company or a joint venture to undertake services on behalf of the College. Any member of staff considering the use of a company or a joint venture should first seek the approval of the Director of Finance who will consult and seek approval from the Board of Management. Approval from the SFC will also be required.

It is the responsibility of the Board of Management to establish the shareholding arrangements and appoint directors of companies wholly or partly owned by the College. These and other arrangements will be set out in a memorandum of understanding. The directors of companies where the College is a shareholder must submit, via the Corporate Development Committee, an annual report to the Board of Management. They will also submit business plans or budgets as requested to enable the Committee to assess the risk to the College.

Where the College is the majority shareholder in a company, the SFC requires that the company's financial year must be consistent with that of the College.

#### **23.4 Security**

Keys to safes or other similar containers are to be retained securely. The loss of such keys must be reported to the Director of Finance immediately.

The Director of Infrastructure shall be responsible for maintaining proper security and privacy of information held on the College's computer network. Appropriate levels of security will be provided, such as passwords for networked personal computers together with restricted physical access for network servers. Information relating to individuals held on computer will be subject to the provisions of the relevant data protection legislation. A College Data Protection Officer shall be nominated to ensure compliance with relevant legislation and the safety of documents.

The Principal's Office is responsible for the safekeeping of official and legal documents relating to the College. The Principal's Office will make the necessary arrangements to ensure the safe keeping of such documents as copies of deeds, leases, agreements and contracts. All such official and legal documents shall be held in an appropriately secure location.

#### **23.5 Contingent Commitments**

The College must seek SFC's prior written consent if it intends to lend or give a guarantee,

indemnity, or letter of comfort. The value of the guarantee should be equal to the total contingent liability over the term of the guarantee. In all cases, the College must take steps to restrict the contingent liability to a minimum and should undertake a careful appraisal of the risks before accepting any contingent liability.

The College should also provide assurance that, in the event of the contingent liability arising, it can be met from College resources, or that appropriate insurance cover has been arranged.

SFC written consent is not required for such arrangements if the indemnity is of a standard type contained in contracts and agreements for day-to-day procurement of goods and services in the normal course of business.

### **23.6 Students' Association**

The Students' Association is a separate legal entity from the College and is recognised as fulfilling a valuable role in supporting and representing the student community. Subject to any constraints imposed by the SFC, the Board of Management shall determine the level of grant to be paid annually to the Students' Association.

The Board of Management requires the Students' Association to provide for information including details of its' proposed budget to assist in determining the appropriate level of grant in accordance with an agreement between the College and the Students' Association. The College's internal / external auditor shall have access to records, assets, and personnel within the Students' Association in the same way as other areas of the College. At the year end the Students' Association financial statements will be independently examined by an appropriately qualified member of staff or firm of auditors and will be presented to the Board of Management for information.

The College will assist the Students' Association by maintaining its financial records and assisting in preparing its annual financial report to the Board of Management.



### **23.7 Provision of Indemnities**

Any member of staff asked to give an indemnity, for whatever purpose, should consult the Director of Finance before any such indemnity is given.

## **24 Intellectual Property Rights and Patents**

### **24.1 General**

Certain activities undertaken including research and consultancy may give rise to ideas, designs and inventions which may be patentable. These are collectively known as intellectual property.

### **24.2 Patents**

The Board of Management is responsible for establishing procedures to deal with any patents accruing from inventions and discoveries made by staff during their research.

### **24.3 Intellectual Property Rights**

Intellectual Property is the product of thought, creativity, and intellectual effort. During their studies at the College, students may generate Intellectual Property which is of some commercial value. A variety of legal rights protect applications of ideas and information that may be of commercial value. Those most relevant to the College's activities include patents, registered designs, copyright and 'know how'. The law is clear that intellectual property created by staff 'in the course of their employment' belongs to the College.

Students are not normally employees of the College. Any assignment of student Intellectual Property must be done by a specific contract. Colleges must seek to strike a balance between a duty of care to the student and a duty not to exploit (e.g. sell, transfer, assign or license) Intellectual Property for the College's good, this balance being best achieved by selective assignment arising out of a specific contract in cases where the College's input in the creation of the Intellectual Property is very clear.

In the event of the College deciding to become involved in the commercial exploitation of inventions and research, guidance should be sought from the College legal advisors. The Director of Finance requires to authorise any agreement between the College and the students concerned.

#### **24.4 Intellectual Property Rights by Students**

Where a student generates Intellectual Property, the student has a duty to promptly inform the College of the Intellectual Property. The College will explain to the Student the matter of ownership in respect of all types of Intellectual Property through the development of appropriate documentation. When considering any Intellectual Property generated by one of its students, the College will seek to strike a balance between fulfilling its duty of care to the student and exploiting intellectual property for the good of the College. In each case the College will be mindful of protecting any third-party rights that may be relevant in the generation of the Intellectual Property.

## **Appendix 1: The Nine Principles of Public Life**

### **Public Service**

You have a duty to act in the interests of the public body of which you are a member and in accordance with the core tasks of that body.

### **Selflessness**

You have a duty to take decisions solely in terms of public interest. You must not act in order to gain financial or other material benefit for yourself, family or friends.

### **Integrity**

You must not place yourself under any financial, or other, obligation to any individual or organisation that might reasonably be thought to influence you in the performance of your duties.

### **Objectivity**

You must make decisions solely on merit when carrying out public business.

### **Accountability and Stewardship**

You are accountable for your decisions and actions to the public. You have a duty to consider issues on their merits, taking account of the views of others and must ensure that the public body uses its resources prudently and in accordance with the law.

### **Openness**

You have a duty to be as open as possible about your decisions and actions, giving reasons for your decisions and restricting information only when the wider public interest clearly demands.

### **Honesty**

You have a duty to act honestly. You must declare any private interests relating to your public duties and take steps to resolve any conflicts arising in a way that protects the public interest.

### **Leadership**

You have a duty to promote and support these principles by leadership and example, to maintain and strengthen the public's trust and confidence in the integrity of the public body and its members in

conducting public business.

**Respect**

You must respect fellow members of your public body and employees of the body and the role they play, treating them with courtesy at all times.

## Appendix 2: Summary of Protocols for Proposed Projects

The proposal should be supported by a plan for a period relevant to the size of the project which sets out:

- a demonstration of the proposal's consistency with the strategic plans approved by the Board of Management and with the College's powers under current legislation.
- details of the market need and the assumptions (based on reference data) of the level of business available.
- details of the business and what product or service will be delivered.
- an outline plan for promoting the business to the identified market and achieving planned levels of business.
- details of the staff required to deliver, promote and manage the business, together with any re-skilling or recruitment issues.
- details of any premises and other resources required.
- a financial evaluation of the proposal together with its impact on revenue and surplus, plus advice on the impact of possible alternative plans and sensitivity analyses in respect of key assumptions.
- contingency plans for managing adverse sensitivities.
- consideration of taxation and other legislative or regulatory issues.
- a financial forecast for the proposal including a monthly cash flow forecast and details of the impact on the College cash flow forecast for the financial years in question.

**Name of policy/procedure/decision:**

Financial Regulations

**Provide a brief summary of the aims of the policy/procedure/decision and main activities:**

The overall aim of this Policy is to ensure that West College Scotland has sound financial management systems in place and that these systems are strictly adhered to. This should lead to effective control over the totality of the College's resources and provide management with assurances that the resources are being properly applied for the achievement of the College's strategic plan and business objectives, namely:

- financial viability.
- achieving value for money.
- fulfilling its responsibility for the provision of effective financial controls over the use of public funds.
- ensuring that the College complies with all relevant legislation.
- safeguarding the assets of the College.

**Assessed By:**

Clare Fraser

**Date:** 19 March 2021

This stage establishes whether a policy, procedure or decision will have a differential impact from an equality perspective on people who share protected characteristics or whether it is "equality neutral" (i.e. have no effect either positive or negative).

The protected characteristics are: age, disability, gender reassignment, pregnancy or maternity, race, religion or belief, sex and sexual orientation.

**1. Who will benefit from this (students/staff/stakeholders)? Is there likely to be a positive impact on people who share protected characteristics, and if so, how? Or is it clear at this stage that it will be equality “neutral”? i.e. will not have a differential impact on any equality group/s?**

Ultimately all stakeholders – students, staff, partners and the general public will benefit from these Regulations given that they provide for good financial management and proper use of public funds. It is not anticipated that there will be any differential positive impact, that is, each group should benefit equally.

**2. Is there likely to be an adverse impact on people who share protected characteristics? If so, who may be affected and why? Or is it clear at this stage that it will be equality “neutral”? There is little likelihood that this Policy will have an adverse impact on people who share protected characteristics. In fact, the policy itself could advance equality and prevent discrimination due to the fact that it focuses on robust and transparent systems and processes. Such transparency and openness could reduce the risk of unfairness.**

It is also noted that the policy refers to ethical standards which are synonymous with good practice in equality, diversity and inclusion. Additionally, given that the nine Principles of Public Life include specific reference to integrity, objectivity, openness, and respect, and the fact that equal opportunity arrangements are a characteristic of Best Value, there is evidence that this Policy mainstreams good practice in equality.

Finally, this Policy sets out responsibility for ensuring that the College complies with legislation, which includes the Equality Act 2015 and the Specific Equality Duties. This should also reduce the risk of unfairness or discrimination taking place.

**3. What action will you take to ensure that you are monitoring the impact of this policy?**

Any complaints about the implementation of this Policy will be monitored, and we will also review monitoring information relevant to each of the separate activities/areas referred to within this Policy.



**TITLE: REVIEW OF STRATEGIC RISK REGISTER**

**Background:** Under the Corporate Governance Code, the College Board of Management is tasked with ensuring a framework of risk management and control is in place. This paper provides the current College Strategic Risk Register for the consideration of the Board of Management.

**Action:** The Board of Management is requested to review the current Strategic Risk Register and in doing so consider:

- The risks included in the register.
- The revised risk rating both pre and post mitigation.
- Whether any other risks should be considered for removal.
- Whether any new risks should be considered for inclusion.

**Lead:** Amy McDonald, Vice Principal Operations

**Status:** Open

## **1. Risk Management Strategy**

- 1.1 The College Risk Management Strategy details and communicates the College's approach to risk management and assurance. It is an integral part of the College's internal control and corporate governance arrangements. The current [Risk Management Strategy](#) was approved in December 2020 and is updated annually to reflect required changes.

## **2. College Strategic Risk Register Update and Considerations**

- 2.1 The College Strategic Risk Register was approved at the June 2021 Board of Management meeting. A copy of the register is attached at *Appendix A*.
- 2.2 The SMT has continued to review the Strategic Risk Register with the latest full review being undertaken on 17 August 2021.
- 2.3 Currently the Senior Management Team (SMT) are not proposing any amendments to the register. The Strategic Risk Register has been augmented by the addition of the 'latest note' section which can be found at the end of each risk. This provides a note of the SMT rationale for any movement or not in the overall risk. The section also highlights any matters which should be considered at future reviews.
- 2.4 The mitigating controls across all risks have been reviewed by the responsible member of the Senior Management Team and where appropriate controls have either been inserted, updated, or removed.

## **3 Conclusion**

- 3.1 The Board of Management is requested to review the current Strategic Risk Register and in doing so consider:
- The risks included in the register.
  - The revised risk rating both pre and post mitigation.
  - Whether any other risks should be considered for removal.
  - Whether any new risks should be considered for inclusion.



# **Strategic Risk Register**

**Proximity:** when might the risk occur.

Description	Timing
Immediate	Now
Medium-term	Within three to six months
Longer-term	Greater than six months

**Impact:** this is the estimated effect of the risk on the Strategic Priorities.

Impact	Criteria	
Catastrophic	4	Significant and unacceptable impact on objectives that would require a material change to approach, procedure or process.
Critical	3	Moderate impact on Priorities that may require minor changes in approach, procedure or process.
Marginal	2	Minor impact on Priorities, which requires little overall change in approach.
Negligible	1	No real impact on achieving Priorities.

**Probability:** this is the estimated chance of the risk occurring.

Likelihood	Criteria	
Almost certain	6	Extremely likely to occur
Very likely	5	Almost certain to occur
Likely	4	Most likely to occur than not
Possible	3	May occur
Very unlikely	2	Unlikely to occur
Remote chance	1	Extremely unlikely to occur

**Risk Score:** Impact x Probability

Probability		Result			
Almost certain	6	6	12	18	24
Very likely	5	5	10	15	20
Likely	4	4	8	12	16
Possible	3	3	6	9	12
Very unlikely	2	2	4	6	8
Remote Chance	1	1	2	3	4
		1	2	3	4
Impact		Negligible	Marginal	Critical	Catastrophic

**Risk Score:** the overall risk level.

Risk level	Score	Description
High	16 - 24	Unacceptable level of risk exposure that requires a review of controls and immediate mitigating action
Medium	6 - 15	Acceptable level of risk exposure subject to regular monitoring
Low	1 - 5	Acceptable level of risk exposure subject to periodic monitoring

**Net Risk Score:** the overall risk level after controls and mitigating actions are put in place

**Trend:** after controls and mitigating actions are considered

↑	New or increasing risk
↔	No change to risk
↓	Declining risk

## Risk Appetite


	Averse	Minimalist	Cautious	Open	Hungry
Finance					
Political					
Governance					
Competitive Environment					
Staffing and HR					
Student					
Reputational / External					
Infrastructure					
Learning and Teaching					
Digital					

Classification	Description
<b>AVERSE</b>	Avoidance of risk and uncertainty is a key organisational objective.
<b>MINIMALIST</b>	Preference for ultra-safe business delivery options that have a low degree of inherent risk and only have a potential for limited reward.
<b>CAUTIOUS</b>	Preference for safe delivery options that have a low degree of residual risk and may only have limited potential for reward.
<b>OPEN</b>	Willing to consider all potential delivery options and choose the one that is most likely to result in successful delivery while also providing an acceptable level of reward (and value for money etc.).
<b>HUNGRY</b>	Eager to be innovative and to choose options offering potentially higher business rewards, despite greater inherent risk.

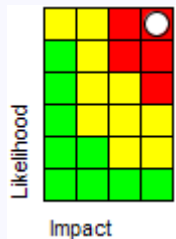

## SR-02 Top 5 Strategic Risks

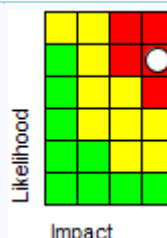
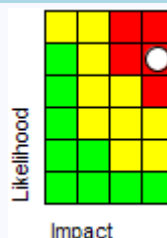

Risk No.	Risk Title	Risk Description	Proximity	Prior Net Score	Current Net Score	Trend since last report
01 WCS01	SFC Funding and Funding Methodology	Inability to clearly forecast the volatility and impact of SFC funding and funding methodology changes in relation to core-grant-in-aid, credit activity model; reduction in European funding; student support funding and estates maintenance.	Medium-term	24	24	
02 WCS03	Estate Strategy	Failure to deliver Estate Strategy 2016–2026 objectives due to business cases for development of estate being delayed, with this having a resultant negative impact on the ability of the College to recruit students, retain staff and address legislative requirements.	Medium-term	20	20	
03 WCS02	Estate and IT Investment	Failure to secure adequate short to medium term estates maintenance / capital funding for future investment or refurbishment of IT and physical infrastructure resulting in increased maintenance costs or loss of students due to failing facilities.	Medium-term	20	20	
04 WCS07	Impact upon Business Continuity Planning of Covid-19 pandemic	A material interruption to the service delivery of the College caused by inadequate business continuity planning, resulting in failure to delivery learning and teaching and achievement of required funding outcomes.	Medium-term	24	15	
05 WCS11	Alternative Income Growth	An inability to generate consistent levels of alternative income or to grow alternative income streams due to impact of external factors impacting College delivery plans results in loss of income and failure to deliver College ROA objectives.	Longer-term	18	15	

# Strategic Risk Register - SMT RISK REPORT


<b>Risk Code &amp; Title</b>	01 WCS01 SFC Funding and Funding Methodology	
<b>Risk Summary</b>	Inability to clearly forecast the volatility and impact of SFC funding and funding methodology changes in relation to core-grant-in-aid, credit activity model; reduction in European funding; student support funding and estates maintenance.	
<b>Risk Category</b>	Finance	
<b>Risk Appetite</b>	Minimalist	
<b>Proximity</b>	Medium-term	
<b>Probability &amp; Impact</b>	6	4
<b>Gross Risk Score</b>	24	
<b>Internal Controls</b>	Detail of 2021–22 SFC core funding for teaching, estate and student funding confirmed and paper provided to the Board of Management indicating the challenges this settlement poses for the College. Ongoing engagement with SFC on funding for estate investment and support for voluntary severance programme continues at SFC update meetings with Regional Outcome Agreement Manager.	
	College Transformation Plan agreed with SFC to take effect from 2020–21 onwards and funding / credit level confirmed by SFC to support this. Requirement for College to deliver 2020–21 curriculum activity in accordance with the agreed Business Transformation Plan. Further discussions to take place with the SFC regarding the curriculum delivery model required for 2021–22 in order to meet Transformation Plan requirements.	
	Estates Strategy 2016–2026 includes objective to improve / rationalise the College estate utilising estate maintenance funding. An annual Estate Strategy update report is provided to the relevant Corporate Development Committee which includes progress towards achievement of objectives. The Estates Strategy is currently being refreshed with an updated Strategy to be provided to the Corporate Development Committee in December 2021. (Reviewed 31.08.21)	
	Commercial Development and Credit Group monitor current and future curriculum delivery plans including credit delivery and staffing requirements. Report provided to each SMT meeting on credit activity.	
	Active College representation and involvement in external SFC review groups – Infrastructure Strategy, Sustainability Review, FES / Credit Review group (SAGE) and student funding. Additionally, the College currently Chairs two of the College Development Networks – Business Development Directors and the Finance groups which allows the College to gain an early understanding of issues likely to impact the organisation.	

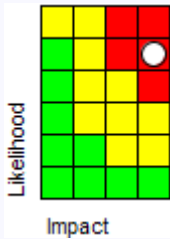




	<p>The College has undertaken a review of the possible impacts of Brexit on College operations. This review was discussed at senior management level and with relevant Board Committees. At this early stage in the Brexit transition there has not been any immediately impacts on College funding. However, this will require to be kept under review as EU funding streams will expire over the coming period and alternative funding and the nature of it remains to be confirmed by Government.</p>	
	<p>The College through its membership of various groups, primarily the Business Development Directors and Finance Directors CDN groups, continues to access the latest Brexit intelligence specific to the College sector. The College continues to consider and review developments especially in relation to students / staff and access to exchange programme funding.</p>	
	<p>The College is awaiting the SFC FFR planning assumption (expected late August 2021) before amending its longer-term planning scenarios. ESF activity is scheduled to end on 31 July 2022 although the SFC are planning that College activity targets and funding will continue at prior year levels, subject to some form of 'normalisation'.</p> <p>The College continues to engage with the SFC on future funding arrangements post 31 July 2022 to ensure that its current planning assumptions remain valid. The Corporate Development Committee will be kept informed of any changes to future funding.</p>	
	<p>Break-even adjusted operating position (excluding the costs of voluntary severance) budget approved for 2021-22 by the Board of Management on 14 June 2021 along with 3-year financial scenario plan. 2021-22 forecast is monitored by SMT and quarterly by the Board of Management through provision of management accounts.</p>	
<b>Probability &amp; Impact Scores</b>	6                      4	
<b>Net Risk Score</b>	24	
<b>Trend</b>		
<b>Latest Note</b>	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change. Whilst the College has created a 2021-22 budget there is no guidance as to the planning assumptions beyond March 2022 which indicates that there remains a large degree of volatility in any planning assumptions. The SFC in recent discussions have indicated that they are not likely to publish 2022-23 and 2023-24 planning assumptions until late August. In addition, they have indicated a return to the 'price x volume' method of funding which may have an impact upon the College. For these reasons no change in the score was proposed.</p>	
<b>Managed By</b>	Vice Principal Educational Leadership	

Risk Code & Title	02 WCS03 Estate Strategy		
Risk Summary	Failure to deliver Estate Strategy 2016–2026 objectives due to business cases for development of estate being delayed, with this having a resultant negative impact on the ability of the College to recruit students, retain staff and address legislative requirements.		
Risk Category	Infrastructure		
Risk Appetite	Open		
Proximity	Medium-term		
Probability & Impact	5	4	
Gross Risk Score	20		
Internal Controls	Board of Management have approved the college Estate Strategy 2016–2026, with the Corporate Development Committee receiving an annual implementation update which highlights the need for required estate investment for consideration by SFC and Scottish Government on an ongoing basis. The Estate Strategy is currently being refreshed with a revised Strategy to be presented to the December 2021 Board of Management for approval. (Reviewed 31.08.21)		
	Initial Outline Business Cases (OBC) for Paisley and Greenock estate submitted to the SFC. Update on progress made in relation to OBCs made to each Corporate Development Committee meeting including engagement with SFC and local councils. The College has received funding from the SFC to undertake a refresh of the Greenock OBC. A revised Greenock OBC will be presented to the October Board of Management meeting for consideration. Once approved the revised OBC will be delivered to the SFC with a request for consideration by the end of 2021. (Reviewed 31.08.21)		
	Update report provided to each meeting of the Corporate Development Committee which indicates how the College has prioritised the use of SFC estate maintenance funding to address the College 2019 Estate Condition Survey results. (Reviewed 31.08.21)		
	Corporate Development Committee receive an Update Report at each meeting on College engagement with stakeholders including SFC, Scottish Futures Trust, local councils and other key stakeholders.		
Probability & Impact Scores	5	4	
Net Risk Score	20		
Trend			

Latest Note	The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.
	The updating of the Greenock outline business case remains ongoing with a paper being presented to the Board of Management in October 2021 for approval. Subsequently the OBC will be presented to the Scottish Funding Council for their comment. The College has continued to engage with the SFC in regard to this matter but until final approval is granted, and funding is made available the delivery of the Estate Strategy remains in question.
	A further aspect which will require to be considered is the impact of the Scottish Government's net-zero pledge. This has already had an impact on the investment required to complete the new Greenock campus and is likely to have an impact on the Paisley OBC as well. The College limited resources will in future require to be diverted to address the outcomes from the net-zero pledge.
Managed By	Vice Principal Operations

<b>Risk Code &amp; Title</b>	<b>03 WCS02 Estate and IT Investment</b>	
<b>Risk Summary</b>	Failure to secure adequate short to medium term estates maintenance / capital funding for future investment or refurbishment of IT and physical infrastructure resulting in increased maintenance costs or loss of students due to failing facilities.	
<b>Risk Category</b>	Infrastructure	
<b>Risk Appetite</b>	Open	
<b>Proximity</b>	Medium-term	
<b>Probability &amp; Impact</b>	5	4
<b>Gross Risk Score</b>	20	
<b>Internal Controls</b>	Corporate Development Committee receive reports on levels of SFC estate maintenance funding and planned level of expenditure compared to need, and how the College is prioritising the use of the amount allocated to it on a rolling annual basis. (Reviewed 31.08.21)	
	The College regularly engages both formally and informally with both Renfrewshire and Inverclyde Councils and wider partners to discuss opportunities for development of College facilities. Update report on progress provided to Corporate Development Committee at each meeting.	
	The College completed an estate condition survey in 2019 to provide up to date information of the investment required to bring the estate to Condition B status and to maintain it at this level. A presentation on the 2019 results was made to the Board of Management and more recently in April 2021. The SFC have also received a copy of the condition survey report and presentation for their information. The Director of Infrastructure continues to engage with the SFC on the wider infrastructure issues impacting College operations as well as keeping them updated in the progress towards submission of revised Outline Business Cases for Greenock and Paisley. (Reviewed 31.08.21)	
	Outline Business Cases for Paisley and Greenock submitted to the SFC following Board of Management approval. The College has received funding from the SFC to undertake a refresh of the Greenock OBC during 2021. The updating of the Greenock outline business case remains ongoing with a paper being presented to the Board of Management in October 2021 for approval. Subsequently the OBC will be presented to the Scottish Funding Council for their comment. The College has continued to engage with the SFC in regard to this matter but until final approval is granted, and funding is made available the delivery of the Estate Strategy remains in question.	
	College Estate Strategy 2016–2026 submitted to SFC highlighted significant need of investment in College. Annual update report on implementation and progress provided to Corporate Development Committee. Principal and Director of Infrastructure formally updated the SFC at least twice a year on estate challenges faced by the College. (Reviewed 31.08.21)	



<b>Probability &amp; Impact Scores</b>	5                      4	
<b>Net Risk Score</b>	20	
<b>Trend</b>		
<b>Latest Note</b>	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.</p> <p>As previously noted, the College estate lifecycle maintenance grant has reduced by £75k and the high priority maintenance grant has reduced by £783k for 2021–22. The Scottish Funding Council has provided a one-fund digital fund of £458k for 2021–22 but has indicated that this is only for that year as it is funded from covid consequential funds. So overall the College has seen a reduction of £400k in available funding with this reduction likely to increase in 2022–23. Due to these factors, the ability of the College to secure adequate future infrastructure investment remains weak and the risk score has not changed.</p>	
<b>Managed By</b>	Vice Principal Operations	


<b>Risk Code &amp; Title</b>	<b>04 WCS07 Impact upon Business Continuity Planning of Covid-19 pandemic</b>	
<b>Risk Summary</b>	A material interruption to the service delivery of the College caused by inadequate business continuity planning, resulting in failure to delivery learning and teaching and achievement of required funding outcomes.	
<b>Risk Category</b>	Reputational/External	
<b>Risk Appetite</b>	Open	
<b>Proximity</b>	Medium-term	
<b>Probability &amp; Impact</b>	6	4
<b>Gross Risk Score</b>	24	
<b>Internal Controls</b>	<p><a href="#">Business Continuity Planning documents are available on the Intranet</a> and available to all staff. College Incident Management Plan reviewed annually with the next updated scheduled to take place during the first quarter of 2021–22. Quarterly scenario testing involving teaching and support staff facilitated by external professional risk manager from Zurich Municipal to be restarted from August 2021. IT Cyber Response Plan currently being finalised based on Scottish Government guidance document.</p>	
	<p>The impact of Covid-19 meant that the quarterly BCP scenario sessions were suspended. The College has been operating a College Covid-19 Response Group along with an operational Mobilisation Group. Both groups include members from teaching and support staff, unions and student representatives. The work of these groups which included adapting current operational procedures superseded the quarterly scenario sessions for 2020–21.</p> <p>During the first quarter of 2021–22, the College intends restarting the business continuity scenario planning sessions with involvement from both teaching and support staff. These sessions will continue to be externally facilitated by Zurich Municipal risk staff and the sessions and lessons learned shared with staff via the Business Continuity section of the intranet.</p>	
	<p>College Mobilisation Group continues to operate to oversee operational issues related to Covid-19. Group is chaired by the Director of Infrastructure and has representatives from staff, unions and Student Association. The Group meets weekly and reports to an Executive Group led by the Principal who oversees the overall College Covid-19 response. (Reviewed 31.08.21)</p>	
	<p>Good interaction with staff, trade unions and Student Associations with regular meetings taking place and information being supplied to all parties on a timely basis normally via the College intranet, with the use of the Homeworking Times publication being key.</p>	
	<p>Continued engagement with Scottish Funding Council, Skills Development Scotland and other funding bodies to gain clarity on future funding and determine impacts upon College financial sustainability.</p>	
	<p>The College is following sector wide guidance and working with Public Health Scotland, as required, having established processes and procedures in place around this. The College is able to react quickly to any future Government COVID measures which may be made and has already done so at the start of the new 2021 /22 academic year which has seen students returning to our Campuses. Additionally,</p>	

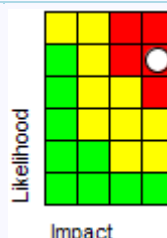
	<p>engagement with staff associations enables staff feedback to be acted upon timeously. Risk mitigations in place go beyond those currently set out Nationally and this will continue to be the case to ensure staff and students are able to work and study in a safe environment. Actions continuing to support this approach lockdown include:</p> <ul style="list-style-type: none"><li>• Weekly COVID –19 SMT overview meetings supported by groups empowered to deliver overall objective of safe working and study environments</li><li>• Regular communications and guidance to staff and students through our intranet</li><li>• Continued development of online materials across all areas of learning and teaching</li><li>• Continued dispersal of IT equipment to support students where there is an identified need</li><li>• Engagement with SFC and awarding bodies will continue to assess the impact of any deferral of teaching activity on student achievement of qualifications; and</li><li>• On-going monitoring of supply chains based upon risk analysis supplied by APUC.</li></ul> <p>The delivery of the work streams associated with the College Digital Strategy will ensure that the needs of both students and staff are addressed in relation to learning and teaching and delivery of support services.</p> <p>The College has a strategic approach to health and wellbeing provision, in order to structure our holistic approach to health promotion we have developed the PROSPER framework. The PROSPER framework has been formed to be the backbone of our Employee and Student Health and Wellbeing Strategies launched in December 2019. The PROSPER framework is at the core of everything that we do as a College and we are confident that we have a sustainable and strategic approach which recognises different dimensions of health promotion.</p> <p>The College has a wealth of health improvement initiatives in place and through the Healthy Lives Working Group continue to have a proactive response linked to the our operating environment. The group reports to both the Equality, Diversity and Inclusion Committee and Health &amp; Safety Committees. Student Health and Wellbeing strategy:<a href="https://www.westcollegescotland.ac.uk/media/213570/student-health-wellbeing-strategy.pdf">https://www.westcollegescotland.ac.uk/media/213570/student-health-wellbeing-strategy.pdf</a></p> <p>Student Intranet pages for HWL: <a href="http://student.westcollegescotland.ac.uk/index.php/advice/corona-virus/">http://student.westcollegescotland.ac.uk/index.php/advice/corona-virus/</a></p> <p>Staff Health and Wellbeing strategy: <a href="https://intranet.westcollegescotland.ac.uk/reference/reference/Health%20and%20Wellbeing%20Strategy.pdf#search=prosper">https://intranet.westcollegescotland.ac.uk/reference/reference/Health%20and%20Wellbeing%20Strategy.pdf#search=prosper</a></p>		
Probability & Impact Scores	5	3	
Net Risk Score	15		
Trend			
Latest Note	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.</p> <p>The College has reacted positively to the operational challenges presented by Covid-19 and this was confirmed by the internal auditors as part of the work carried out to deliver the 2020-21 internal audit</p>		

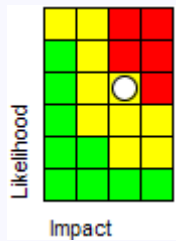

	<p>plan. The College Business Continuity Planning arrangements will also be subject to internal audit review as part of the 2021–22 plan.</p> <p>However, at this time the College is only just returning to some form of normal operation and therefore does not feel it appropriate to reduce the impact or probability score associated with this risk. It will be reviewed during the first quarter of 2021–22 in light of any impacts with the return to campus-based teaching.</p>
<b>Managed By</b>	Vice Principal Operations


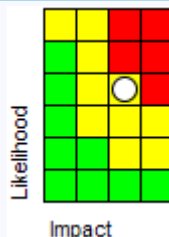



<b>Risk Code &amp; Title</b>	<b>05 WCS11 Alternative Income Growth</b>	
<b>Risk Summary</b>	An inability to generate consistent levels of alternative income or to grow alternative income streams due to impact of external factors impacting College delivery plans results in loss of income and failure to deliver College ROA objectives.	
<b>Risk Category</b>	Competitive Environment	
<b>Risk Appetite</b>	Open	
<b>Proximity</b>	Longer-term	
<b>Probability &amp; Impact</b>	6	3
<b>Gross Risk Score</b>	18	
<b>Internal Controls</b>	Alternative income plans, targets and activities developed annually as part of the Operational Planning Process and shared across the College. Income plans and ambitions are in response to requirements of College Transformation Plan objectives. Reporting and monitoring on activity and progress is subject to review by Learning, Teaching and Quality Committee.	
	2020-21 alternative income budget and forecast agreed and monitored by the Learning, Teaching and Quality Committee.	
	Operation planning combined with Curriculum Development Planning procedure used to identify potential opportunities for income growth.	
	The College has a detailed one-year budget and three-year financial plan in place in accordance with Audit Scotland requirements. The budget and annual forecast is reviewed monthly and updated based upon the latest intelligence. The updates are incorporated into the monthly Management Accounts which are reviewed by the Senior Management Team before being presented to the Corporate Development Committee and Board of Management.	
	Commercial Development and Credit Group meet twice a month to review budget / create forecast and address challenges of delivering alternative income.	
	Update report provided to Learning, Teaching and Quality Committee on partnership working with local employers and stakeholders.	
	Adaption of course portfolio to meet student / employer needs undertaken in line with updated Portfolio Review Guidance produced for July 2021.	
<b>Probability &amp; Impact Scores</b>	5	3
		

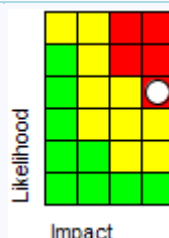
<b>Net Risk Score</b>	15
<b>Trend</b>	
<b>Latest Note</b>	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.</p> <p>The College has seen a positive end to the 2020–21 financial year with the level of alternative business activity generated by the College exceeding forecasts. This increase is anticipated to provide a sound basis for the start of 2021–22. The College is minded to reduce the probability associated with this risk but is unwilling to do so until the end of the first quarter. The impact across the Scottish economy of the return to normal activity and the withdrawal of the staff furlough scheme have still to be established.</p>
<b>Managed By</b>	Vice Principal Educational Leadership



Risk Code & Title	06 WCS04 SFC Regional Outcome Agreement		
Risk Summary	Failure to deliver SFC Regional Outcome Agreement targets at a time of limited resource, competition and challenging economic environment due to Covid-19, results in future credit and/or funding adjustments.		
Risk Category	Learning and Teaching		
Risk Appetite	Open		
Proximity	Longer-term		
Probability & Impact	5	4	
Gross Risk Score	20		
Internal Controls	Commercial Development and Credit Group monitor current and future curriculum delivery plans including credit delivery and staffing requirements. Report provided to each SMT meeting on credit activity.		
	The College has undertaken a review of the possible impacts of Brexit on College operations. This review was discussed at senior management level and with relevant Board Committees. At this early stage in the Brexit transition there has not been any immediately impacts on College funding. However, this will require to be kept under review as EU funding streams will expire over the coming period and alternative funding and the nature of it remains to be confirmed by Government.		
	The College through its membership of various groups, primarily the Business Development Directors and Finance Directors CDN groups, continues to access the latest Brexit intelligence specific to the College sector. The College continues to consider and review developments especially in relation to students / staff and access to exchange programme funding.		
	The College is awaiting the SFC FFR planning assumption (expected late August 2021) before amending its longer-term planning scenarios. ESF activity is scheduled to end on 31 July 2022 although the SFC are planning that College activity targets and funding will continue at prior year levels, subject to some form of 'normalisation'.		
	The College continues to engage with the SFC on future funding arrangements post 31 July 2022 to ensure that its current planning assumptions remain valid. The Corporate Development Committee will be kept informed of any changes to future funding.		
	Effective ROA monitoring and reporting procedures in place, including operational planning process, and monitoring through the Board of Management and all Committees. At present no ROA is in place since SFC have not issued guidance for completion for 2021-22 document		
	Regular contact and review meetings with local authorities and schools to access attainment funding in support of College activities.		
	Detailed curriculum development planning and review process which was subject to positive review by internal audit.		

	Blended approach to delivery of teaching and learning including online learning allowing College to address changes in recruitment and delivery.	
	Curriculum offering is reviewed to ensure employer and student needs are met and appropriate courses delivered. Curriculum Planning & Review process updated for 2021–22 to bring in line with the Curriculum Strategy.	
	2020–21 Interim ROA finalised following receipt of revised SFC guidance on monitoring of 2020–21 outcomes given impact of Covid–19. Board of Management approved Interim 2020–21 ROA at February 2021 meeting and document submitted to SFC. Changes to ROA have been reported to Board of Management and individual Committees made aware of ROA objectives relevant to their remit. No 2021–22 ROA Guidance published by SFC and therefore draft ROA cannot be started (July 21)	
	College Marketing Plan ensures that the College is seen as the place to come to be educated. Internal communication plans subject to internal audit review with limited number of recommendations for improvement. External communications plan will be subject to an internal audit review as part of 2020–21 audit plan.	
	Adaption of course portfolio to meet student / employer needs undertaken in line with updated Portfolio Review Guidance produced for July 2021.	
	Approved by Board of Management in June 2021. Document shared with Heads at a specific session in August. Action plan for 2021–22 completed by ELT and Curriculum Strategy published on the Intranet for staff 24 Aug.	
<b>Probability &amp; Impact Scores</b>	4                      3	
<b>Net Risk Score</b>	12	
<b>Trend</b>		
<b>Latest Note</b>	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.</p> <p>The College anticipates achieving all required 2020–21 Regional Outcome Agreement objectives. The level of core and ESF credit activity will be in line with the 2020–21 budget and forecast. The late provision (March 2021) of additional Young person Guarantee and National Transitional Training funding meant that the College was unable to fulfil all its allocated activity despite the best efforts of the staff concerned. This will be discussed with the Scottish Funding Council.</p> <p>The future ROA framework remains uncertain and therefore the College will keep the current impact and probability scores under review as further guidance becomes available.</p>	
<b>Managed By</b>	Chief Executive and Principal	


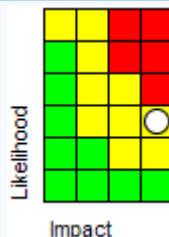

<b>Risk Code &amp; Title</b>	07 WCS05 National Pay Bargaining		
<b>Risk Summary</b>	Impact and outcome of National Pay Bargaining for both teaching and support staff has an adverse effect on either efficiency of delivery or budget.		
<b>Risk Category</b>	Staffing and HR		
<b>Risk Appetite</b>	Open		
<b>Proximity</b>	Medium-term		
<b>Probability &amp; Impact</b>	6	3	
<b>Gross Risk Score</b>	18		
<b>Internal Controls</b>	The College is represented at a senior level on the national Employers Association and at the staff National Joint Negotiating Committees (NJNC). Update reports provided to both the Senior Management Team and Board of Management Committees on material issues likely to impact the College and the wider sector.		
	Financial assessment / planning scenarios on the impact of support staff job evaluation included within the 2021-22 budget and three-year forecast. Updates received from the Employers Association discussed with auditors to ensure treatment of impact is consistent with the wider sector. Senior staff participate in national bargaining groups and therefore College is informed of potential future impacts.		
	The College <a href="#">Business Continuity Plan intranet section</a> contains full information of the Policies and Practices undertaken by the organisation to address threats to the continuation of business as normal. As part of these considerations the impact of industrial action has been considered and specific action plans are in place to address any direct impacts.		
	Local trade union consultation and negotiating committees for support and teaching staff continuing to meet on a regular basis to maintain positive College industrial relations.		
	Workforce planning being carried out at departmental level based on national agreements. The Director OD&HR will review the current approach and determine any changes required during 2021/22 to ensure that the College is able to plan to meet the longer-term needs of the College.		
<b>Probability &amp; Impact Scores</b>	4	3	
<b>Net Risk Score</b>	12		
<b>Trend</b>			

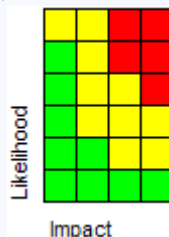


<b>Latest Note</b>	The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.
	The sector has received pay claims from both the teaching (average request of 3.8% increase) and support staff (average request of 6.8% increase) for 2021–22. The support staff have also requested consideration of several conditions of service including a 4–day week and improved allowances. Clearly these requests are unaffordable against the current increase in the sectors core teaching grant of 2.4%.
	Unless there is significant downward movement in the staff claims these factors are likely to lead to industrial unrest and potentially strike action. At this time negotiations are ongoing and therefore the College is not minded to amend the impact or probability scores at this time.
<b>Managed By</b>	Chief Executive and Principal

Risk Code & Title	08 WCS06 Digital Ambitions and IT Systems		
Risk Summary	Failure to adequately maintain or acquire and use IT systems and infrastructure effectively results in a failure to deliver / support the digital ambitions of the College.		
Risk Category	Digital		
Risk Appetite	Hungry		
Proximity	Medium-term		
Probability & Impact	4	4	
Gross Risk Score	16		
Internal Controls	IT Strategy, Policies, Procedures and system access processes in place. The Corporate Development Committee has reviewed progress achieved in delivering the previous IT Strategy on an annual basis. New IT Strategy for 2021–25 has been agreed and approved. (Reviewed 31.08.21)		
	Staff and student feedback and evaluation procedures in place. Action planning in place to address issues raised through feedback mechanisms.		
	IT Contingency Planning in place with regular reviews and updates undertaken. Linked to Business Continuity Planning and Cyber Resiliency + Cyber Essentials Plus. (Reviewed 31.08.21)		
	College to renew Cyber Essentials Plus accreditation annually. (Completed and achieved for 2021). Work completed on stage one of the Scottish Government Cyber Resiliency Framework. (Reviewed 31.08.21)		
	The College Digital Strategy sets out our digital ambitions for the College, presented and approved by the Board of Management. Update reports are provided to Learning, Teaching and Quality Committee with regular updates provided to SMT and monthly Digital Strategy Core Group Meetings. The WCS Digital Strategy Core Group provide a basis for College digital developments and a basis for seeking required levels of Scottish Government and SFC funding to support this.		
	College is supportive of staff involvement in national negotiations and has open dialogue with trade unions at local and national levels as to how staff can be supported.		
	The College involvement in the national digital group has concluded for phase 1 generating a National Digital Ambition for Scotland's Colleges and a Route Map. In addition, one-off SFC funding of £221k in late 2020 utilised to fund purchase of IT devices for students. Work on the National Digital SLWG phase 2 has commenced with the College being an active member of the Group. Reports are regularly provided to senior management team on activities undertaken.		
	Data from major IT systems reviewed on ongoing basis to ensure that information upon which strategic decisions are based is robust and up to date.		
	Systems are in place for early identification and monitoring of provision deemed to be at risk of non-completion. Enhanced internal quality assurance on qualifications progress has been in place for the		

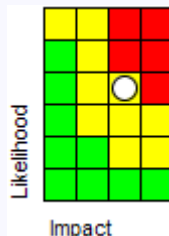


	<p>whole session 2020–21. This incorporates monthly <i>BRAG</i> rating and selected Internal Quality Assurance panels which monitor the correct application of awarding body guidance against qualifications and will provide early flags for student groups where deferral of their qualification into 2021–22 may be deemed necessary.</p> <p>‘At risk’ groups are identified through course evaluation processes at curriculum level and involves scrutiny of student’s outcomes for all protected characteristics and special interest groups. Monitoring of progress against targets for improvement has been strengthened during 2020–21 with the introduction of a curriculum level ROA sub report. This enables performance benchmarking at College and national level and facilitates sharing of good practice and outcomes across our teaching areas.</p> <p>The College student feedback mechanisms incorporate the mandatory SFC survey, internal thematic surveys and focused discussions with special interest groups. For example, a recent survey with care experienced students was conducted via Teams discussions and the responses influence the strategy for support for this year and for future cohorts.</p>		
Probability & Impact Scores	4	3	
Net Risk Score	12		
Trend			
Latest Note	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.</p> <p>The College has been given £458k of Digital Capacity building funds for 2021–22 which will assist the organisation in achieving some of its Digital Strategy objectives. However, it has been made clear that this funding is a one off for 2021–22 only as it is coming from covid consequential funds. This therefore calls into question the ability of the College to maintain the level of digital activity beyond July 2022 and may have an impact on delivery of the Regional Outcome Agreement objectives in future years. As the future funding of digital provision is uncertain at this time, the College will monitor the situation and amend the risk score in the future.</p>		
Managed By	Vice Principal Operations		

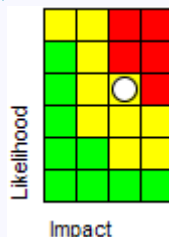
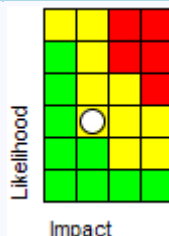



<b>Risk Code &amp; Title</b>	09 WCS15 College Transformation Plan		
<b>Risk Summary</b>	Failure to deliver the financial and/or non-financial objectives outlined in the College Transformation Plan "Future Proofing Our College".		
<b>Risk Category</b>	Governance		
<b>Risk Appetite</b>	Cautious		
<b>Proximity</b>	Longer-term		
<b>Probability &amp; Impact</b>	4	4	
<b>Gross Risk Score</b>	16		
<b>Internal Controls</b>	Transformation Plan has been developed by the College and discussed in detail with the SFC. Plan formally agreed and funding provided by SFC from 2020-21 to support this. Requirement for College to deliver the Transformation Plan and consider the level of third-party distance learning.		
	Board of Management have approved the Plan and financial objectives are monitored through the Corporate Development Committee. Board of Management monitor overall plan achievement.		
<b>Probability &amp; Impact Scores</b>	3	4	
<b>Net Risk Score</b>	12		
<b>Trend</b>			
<b>Latest Note</b>	<p>The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.</p> <p>The College believes it has delivered on the objectives set in the Business Transformation Plan agreed with the Scottish Funding Council (SFC). It is currently undertaking work to establish the outputs from the plan and a report will be presented to the October 2021 Board of Management meeting. If as anticipated the financial and non-financial objectives have been achieved the College will look to engage with the SFC to close off the Business Transformation Plan and move to business as normal. The status and scoring associated with the risk will be reviewed after the October Board meeting and meeting with the SFC.</p>		
<b>Managed By</b>	Chief Executive and Principal		

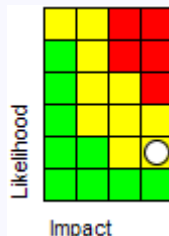
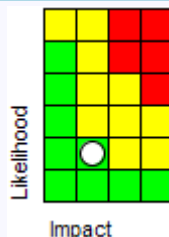

<b>Risk Code &amp; Title</b>	<b>10 WCS16 Cyber Resilience</b>		
<b>Risk Summary</b>	The College fails to properly prepare for either an internal or external cyber-attack due to poor procedures or system failures resulting in a loss of data, funding and/or stakeholder trust.		
<b>Risk Category</b>	Digital		
<b>Risk Appetite</b>	Cautious		
<b>Proximity</b>	Immediate		
<b>Probability &amp; Impact</b>			
<b>Gross Risk Score</b>			
<b>Internal Controls</b>	IT Strategy, Policies, Procedures and system access processes in place. The Corporate Development Committee has reviewed progress achieved in delivering the previous IT Strategy on an annual basis. New IT Strategy for 2021–25 has been agreed and approved. (Reviewed 31.08.21)		
	IT Contingency Planning in place with regular reviews and updates undertaken. Linked to Business Continuity Planning and Cyber Resiliency + Cyber Essentials Plus. (Reviewed 31.08.21)		
	College to renew Cyber Essentials Plus accreditation annually. (Completed and achieved for 2021). Work completed on stage one of the Scottish Government Cyber Resiliency Framework. (Reviewed 31.08.21)		
	Data from major IT systems reviewed on ongoing basis to ensure that information upon which strategic decisions are based is robust and up to date.		
	The College has completed the first stage of the Scottish Government Cyber Resiliency Toolkit which was reported to 01 June 2021 CDC. The toolkit will assist the College in addressing the cyber risks faced by the College. The toolkit is split into 9 areas of focus (Preparation, Identification, Reporting, Analyse and Investigate, Containment, Eradicate, Recovery, Reporting, Lessons Identified). An Action Plan is being developed to achieve compliance with this framework with updates being brought to subsequent Corporate Development Committee meetings.		
<b>Probability &amp; Impact Scores</b>	4	3	
<b>Net Risk Score</b>	12		
<b>Trend</b>			

Latest Note	The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.
	Following the January 2021 ransomware incident, the College employed an external consultancy to undertake a review of the vulnerability of the college network. The report received as a result of this work resulted in several actions being taken by the College to strengthen the IT network security arrangements. The Corporate Development Committee have been kept apprised of the work being undertaken.
	The College believes it is in a position where it is as well prepared as possible in relation to future cyber-attacks. However, given the recent prevalence of cyber-attacks on public bodies the College does not feel that the risk probability can be reduced at this time. The risk will be subject to further review in the coming months.
Managed By	Vice Principal Operations

<b>Risk Code &amp; Title</b>	11 WCS09 Staff Relations		
<b>Risk Summary</b>	Inability to maintain positive staff relations due to internal or external factors resulting in loss of staff trust, less efficient delivery and potential industrial action.		
<b>Risk Category</b>	Staffing and HR		
<b>Risk Appetite</b>	Open		
<b>Proximity</b>	Longer-term		
<b>Probability &amp; Impact</b>	4	3	
<b>Gross Risk Score</b>	12		
<b>Internal Controls</b>	Approved Workforce Plan in place and review of existing approach to be undertaken by Director OD&HR during 2021-22.		
	Clear procedures for communication and engagement with Trade Unions and College staff verified by 2018-19 internal audit on internal communications.		
	Staff engagement sessions and staff surveys undertaken on regular basis allowing matters to be raised and issues to be addressed early.		
	Local trade union consultation and negotiation committees in place for teaching and support staff. Minutes of the meetings are provided to staff via the College intranet.		
<b>Probability &amp; Impact Scores</b>	3	3	
<b>Net Risk Score</b>	9		
<b>Trend</b>			
<b>Latest Note</b>	The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change. Currently the Senior Management Team believe that the level of industrial relations within the College are on a par with the latter half of 2020-21. The College continues to engage on a proactive basis with both support and teaching staff unions and the results of the recent staff survey presented a positive picture of ongoing relations. There are actions to be taken to enhance staff relations and these will be implemented over the course of 2021-22.		
<b>Managed By</b>	Chief Executive and Principal		

<b>Risk Code &amp; Title</b>	12 WCS10 Workforce Planning		
<b>Risk Summary</b>	Failure to embed Workforce Plan resulting in lack of appropriate resources and skills being developed to achieve College strategic objectives and outcomes		
<b>Risk Category</b>	Staffing and HR		
<b>Risk Appetite</b>	Open		
<b>Proximity</b>	Longer-term		
<b>Probability &amp; Impact</b>	4	3	
<b>Gross Risk Score</b>	12		
<b>Internal Controls</b>	Board of Management approved College Workforce Plan in place and annual update report provided to Corporate Development Committee. Director OD&HR will review the current approach during 2021/22 to ensure it is enabling the College to meet requirements for future delivery.		
	Detailed teaching resource planning through use of curriculum mapping tool (CMAP) CMAP for 2021-22 completed for budget and being updated following recruitment (July 21)		
	Resourcing of support staff structures reviewed on an ongoing basis by Executive Management Team to ensure alignment with operational and strategic priorities.		
	ITrent HR and payroll software developed to provide staff data and reports including a College establishment report.		
	Professional Development Policies are aligned to strategic priorities.		
	Roll out of College CPD review process is ongoing and supports succession planning, leadership development and assists in mitigating the impact of the loss of key staff.		
	Results from staff skills survey being used to allow the College to identify and address future skills gaps.		
<b>Probability &amp; Impact Scores</b>	3	2	
<b>Net Risk Score</b>	6		
<b>Trend</b>			
<b>Latest Note</b>	The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change.		

	<p>The College is currently working to implement the current workforce plan. In conjunction with this work the College is also updating the College People Strategy which will include several revised workforce planning objectives. The College will also be piloting the revised Continuing Professional Development scheme in early 2022 as part of overall work force planning.</p>
<b>Managed By</b>	Chief Executive and Principal

<b>Risk Code &amp; Title</b>	<b>13 WCS14 Estates Investment Works</b>		
<b>Risk Summary</b>	Normal business activities are unduly affected due to the complexity of sequencing estates investment works		
<b>Risk Category</b>	Learning and Teaching		
<b>Risk Appetite</b>	Open		
<b>Proximity</b>	Longer-term		
<b>Probability &amp; Impact</b>	2	4	
<b>Gross Risk Score</b>	8		
<b>Internal Controls</b>	Detailed resource planning involving all relevant parties at key stages to address any issues in advance of project start date. (Reviewed 31.08.21)		
	Consideration of increased staff resources through recruitment of additional Project Manager to address any significant increase in level of expenditure and complexity of projects being undertaken. (Reviewed 31.08.21)		
	Embedded project / estate team with knowledge base that allows issues to be proactively identified and addressed. (Reviewed 31.08.21)		
	Continued use of external professional advisors (where required) to provide oversight, support and review of proposed activities / plans. (Reviewed 31.08.21)		
<b>Probability &amp; Impact Scores</b>	2	2	
<b>Net Risk Score</b>	4		
<b>Trend</b>			
<b>Latest Note</b>	The Senior Management Team considered that the impact and probability scores of this risk remained valid and not subject to change. The College is undertaking several major projects (new roof at Paisley and new windows at Greenock) which will likely have some impact on normal operations. The work is being planned to minimise any disruption to learning and teaching. At this time there is no indications that this work cannot be contained to ensure minimal disruption to College life.		
<b>Managed By</b>	Vice Principal Operations		

**TITLE: 2020-21 FINANCIAL YEAR END UPDATE**

**Background:** The purpose of this paper is to provide the Board of Management with an update in relation to the 2020-21 College financial forecast and cashflow position. This position is subject to the finalisation of the external audit work which commenced on 13 September 2021 with the audit fieldwork due to complete by 24 September 2021.

The content of the report was considered by the 14 September 2021 Corporate Development Committee meeting where it was approved for presentation to the Board of Management. The report has been updated to take account to factors such as the annual pension actuarial adjustment.

**Action:** The Board of Management is requested to:

- consider and note the actual adjusted operating position.
- note the updated impact of the global pandemic on the operations and financial position of the College.
- note the updated College cash position.

**Lead:** Amy McDonald, Vice Principal Operations

**Status:** Open



## 1. Executive Summary - Financial Accounts to 31 July 2021

### Adjusted Operating Position

- 1.1 The Corporate Development Committee has been updated at each meeting on the financial position of the College for the year to 31 July 2021. As previously discussed, the key sustainability metric for the College is the adjusted operating position (AOP) which has moved as noted in the table below. A full explanation of the variances which have resulted in the improved AOP position can be found in section (2) of this report.

	Budget 2020-21 £'000	31 January 2021 £'000	31 July 2021 £'000
Financial accounting deficit	(2,236)	(2,137)	(5,738)
Add back:			
Cash for other priorities (Net Depreciation)	2,790	2,737	2,732
Pension adjustment – service and interest costs	0	0	3,747
Less:			
Bank loan repayments	(527)	(527)	(527)
<b>Adjusted operating position</b>	<b>27</b>	<b>37</b>	<b>214</b>

### Student Activity

- 1.2 The College has delivered its Scottish Funding Council (SFC) core teaching and European Social Fund (ESF) credit target and thereby guaranteeing its core funding for 2020-21.
- 1.3 The College was only made aware of the funding for Young Person Guarantee Fund (YPGF) / National Transitional Training Fund (NTTF) programmes in January 2021 with a requirement for all activity to have been delivered by 1 August 2021. The College had created and resourced a programme of activity which would have delivered 1,800 credits but due to lack of student engagement, the College was unable to meet the target. The shortfall in funding will require to be repaid.

	Budget	31 January 2021	31 July 2021
	Credits	Credits	Credits
Core teaching	152,855	152,855	152,955
ESF	5,838	5,838	5,838
<b>Sub Total – Core Credits</b>	<b>158,693</b>	<b>158,693</b>	<b>158,793</b>
YPG / NTTF	0	2,761	704
<b>Total Credits</b>	<b>158,693</b>	<b>161,454</b>	<b>159,497</b>

### Cash at Bank

- 1.4 Given the improved adjusted operating position, the College cash balance remains healthy as noted in the table below even after accounting for funds owed to third parties:

	31 January 2021 £'000	31 July 2021 £'000
<b>Bank Balance as of 31 July 2021</b>	5,300	8,776
Estate / IT commitments	(1,000)	(2,400)
IT Commitments – Student digital poverty	0	(900)
SFC – Other Funds (FWDF, mental health)	(1,200)	(450)
SFC – YPG / NTTF	0	(600)
ESF provision	0	(480)
Other provisions including dilapidations	0	(450)
<b>Underlying cash balance as of 31 July 2021</b>	<b>3,100</b>	<b>3,496</b>
<b>Days</b>	<b>20</b>	<b>23</b>

- 1.5 The College continues to have cash in place to support ongoing College operations and has an underlying balance of 23 days as of 31 July 2021. The College will continue to ensure cashflow is monitored on an ongoing basis to identify, mitigate, and manage any risk which may emerge.

### Financial Accounting Position

- 1.6 The Board of Management approved budget for 2020-21 forecast an adjusted operating surplus of £27,000, effectively a break-even position. In accounting terms, this would have resulted in a financial accounting deficit of (£2,237,000) as of 31 July 2021 - after adjusting for depreciation and loan repayments but before pension and holiday pay adjustments.
- 1.7 The table below provides a reconciliation between the budgeted financial accounting deficit and the actual accounting surplus which will be shown in the College Financial Statements:

	£'000
<b>Board of Management approved financial deficit</b>	<b>(2,237)</b>
Improved College adjusted operating position	187
Adjustment to depreciation charge following interim revaluation	59
Pension cost of service and interest charges	(3,747)
Pension actuarial gain based upon year end valuation report	16,703
<b>Financial accounting surplus as of 31 July 2021</b>	<b>10,965</b>

- 1.8 The College has seen a slight improvement in the budgeted adjusted operating position from a surplus of £27k to £214k, a gain of £187k. A fuller explanation of this movement is provided in section (2) of this report.
- 1.9 There was a minor adjustment to the annual depreciation charge following the interim land and building valuation exercise carried out in July 2021. This was carried out in line with the accounting policy with a full valuation being undertaken as of 31 July 2023.
- 1.10 The pension service charge and interest charge of £3,747k is comparable to the prior year charge of £3,265k and reflects the changes made to the pension actuarial assumptions. In 2019-20 Financial Statements the College seen an actuarial deficit of £16,957k whilst this year the annual pension valuation exercise has resulted in an actuarial gain of £16,703k

- 1.11 As the table below shows the College share of the Strathclyde Pension Fund assets has increased by £20.5m compared to the level of the liability due to be paid (£7.6m) out based upon the assumptions used by the actuaries. The auditors will review and comment upon the appropriateness of the assumptions used as part of their year end audit work.

	31 July 2020 £'000	31 July 2021 £'000
College share of pension fund assets	95,783	116,291
College share of pension fund liabilities	138,896	146,448
<b>Net liability</b>	<b>(43,113)</b>	<b>(30,157)</b>
<b>Gain in year</b>		<b>12,956</b>
Pension service charge and interest		3,747
<b>Pension actuarial gain in year</b>		<b>16,703</b>

## 2. Income and Expenditure Account

- 2.1 The College Adjusted Operating Position as of 31 July 2021 is £214,000 subject to the completion of the year end audit by Mazars. This represents an improvement of £187,000 on the Board of Management approved budget adjusted operating position (AOP) of £27,000

- 2.2 The main variances from the 2020-21 budget AOP are noted below:

	£'000
<b>SFC INCOME</b>	
Increase in SFC income from YPGF / NTTf / FWDF	348
Reduction in ESF income due to outcome of prior year audits still pending	(389)
Income from SFC Sustainability Fund 2021	1,302
Reduction in other SFC funding streams	(88)
<b>TUITION FEES AND EDUCATIONAL CONTRACTS</b>	
Increase in Foundation Apprenticeship activity in final quarter of the year	232
Increase in commercial and development funding in final quarter of the year	262

	£'000
Reduction in level of SDS Modern Apprentices / SVQ activity	(59)
Reduction in HE / FE fees due to lower than anticipated recruitment	(181)
<b>OTHER INCOME</b>	
Reduction in nursery income due to campus closures	(194)
Reduction in catering income due to campus closures	(607)
Reduction in other income including schools work and bookshop income	(29)
New income from the Government Job Furlough Scheme	463
<b>INCREASE IN INCOME</b>	<b>1,060</b>
<b>STAFF COSTS</b>	
Increase in staff costs to support teaching and learning	(245)
Cost of voluntary severance costs net of in year staff savings	(171)
Movement in holiday pay provision	(135)
<b>INCREASE IN STAFF COSTS</b>	<b>(550)</b>
<b>PROPERTY COSTS</b>	
Reduced estate running costs due to campus closures	216
Increase in premises costs to deal with Covid-19	(206)
Reduction in other premises costs including move from YMCA building	30
<b>SUPPLIES AND SERVICES</b>	
Increase in cost of delivery of learning – consumables, open learning	(362)
Cost of replacement of equipment in preparation for return to campus	(275)
Reduction in transport, postal services and other areas due to closures	159
Increase investment in IT equipment	(405)
Reduction in catering costs due to campus closures	201
Other operational cost savings	71
<b>OTHER OPERATING COSTS</b>	
Reduction in exam fees because of change in operational practices	98
Increase in student support costs	(98)
Other operational savings – VAT, student travel	190

	£'000
Decreased depreciation charge	58
<b>INCREASE IN NON-STAFF COSTS</b>	<b>(323)</b>
<b>NET INCREASE IN ADJUSTED OPERATING POSITION</b>	<b>187</b>

- 2.3 As a result of the closure of onsite operations due to the second Covid-19 lockdown period the College would have faced a position of financial deficit. However, during March 2021 the SFC announced that it would inject £15m into the college sector to assist with financial sustainability. This funding, which was distributed based on 2020-21 core activity levels, resulted in West College Scotland receiving an additional core grant allocation of £1.3m. The College was not expected to deliver any additional teaching activity in 2020-21 in being provided with this sustainability funding.
- 2.4 The College reported to the June 2021 Board of Management that it anticipated an operational catering service deficit of (£386,000) by 31 July 2021 after considering:
- Furlough income under the UK Government Job Support Scheme.
  - 7.9FTE (8 headcount) to depart from the catering service under voluntary severance.
- The catering service deficit for the year to 31 July 2021 was (£375,000) after accounting for voluntary severance and furlough income.
- 2.5 As with 2019-20, the adjusted operating position has again been adversely impacted by the non-cash provision that the College is required to make for support staff holidays because staff were unable to take holidays due to ongoing lockdown restrictions. The College has been required to increase the level of holiday pay provision as of 31 July 2021 by £135,000 thereby adversely affecting current adjusted operating position. However, as discussed last year, this is a technical adjustment that does not ultimately impact upon College finances or cashflow.

### 3. Conclusion

3.1 The full impact of Covid-19 has had a material impact on the College over the course of 2020-21 and will likely continue to impact operations and finances as we move into 2021-22. The College has seen an increase in the level of commercial and other income over the course of the last quarter of 2020-21 which it did not anticipate, and this has gone some way to mitigate the reduction in tuition fees, catering, nursery and other non-SFC income sources.

3.2 The injection of SFC Financial Sustainability funding of £1.3m in March 2021 was welcomed as it has allowed the College to post a positive adjusted operating position for the year as well as maintaining its core cash balance.

3.3 Several of the financial risks identified throughout the year are still relevant at this time and where possible have been mitigated as far as possible in preparing the year end financial statements:

- **Covid-19**

- The College has accrued for all known costs associated with Covid-19 within the financial statements.

- **European Social Fund**

- 2015-16 is the only year which the SFC have had audited and signed off. This leaves the period from 2016-17 to 2020-21 where there is a potential for a significant clawback of funding to occur. Although the College believes it has complied with all the European programme requirements, it is felt prudent to provide for an element of the total ESF income.

- **National Bargaining**

- In line with SFC guidance the College has accrued for the cost of the ongoing support staff job evaluation exercise, whilst at the same time recognising that the cost will be met by funding from the SFC. At this time the College is unable to assess what the overall impact might be and is awaiting further guidance from the SFC and Employers Association.

- **Estate / IT Investment**

- The College has where appropriate made provision for dilapidations and other required remedial works as it exits from some parts of the existing estate. At this time no account has been taken regarding the impact of the Outline Business Cases for Greenock and Paisley apart from the recognise the additional SFC funding and associated costs.

3.4 **The robust financial management shown by the College has resulted in a positive movement in the adjusted operating position whilst taking account of some significant variances in both income and costs.**

3.5 The Board of Management is requested to:

- consider and note the actual adjusted operating position.
- note the updated impact of the global pandemic on the operations and financial position of the College.
- note the updated College cash position.



## CORPORATE DEVELOPMENT COMMITTEE

**Minutes:** Tuesday 14 September 2021.

**Present:** Jim Hannigan (in the Chair), Nick Allan, Liz Connolly, Linda Johnston, John Leburn, David Mark.

**Attending:** Waiyin Hatton (Board Chair), Shirley Gordon (Secretary to the Board), Amy McDonald (Vice Principal Operations), Alan Ritchie (Director Finance), Martin Joyce (Director Infrastructure), Natalie Smith (Director Organisational Development and HR), Nathan Tyler (Director Communications, Policy and Engagement), Brian Stobbs (Head of IT).

**Apologies:** Paul Sefton, Douglas Bayley.

### **CD45 WELCOME**

The Chair welcomed everyone to the meeting and noted apologies.

### **CD46 DECLARATIONS OF INTERESTS**

The following declarations of interest were recorded and **noted**:

- Waiyin Hatton: Wai Beyond, People and organisational development consultancy; Action Against Stalking; Colleges Scotland (Board member).
- Liz Connolly: Trustee of the West College Scotland Foundation; Member of Developing the Young Workforce (DYW) West Regional Board.
- John Leburn: Trustee of the West College Scotland Foundation.
- Jim Hannigan: University of Strathclyde and National Manufacturing Institute Scotland (NMIS); Chair of Developing the Young Workforce (DYW) West Regional Board.

### **CD47 MINUTES OF PREVIOUS MEETING**

The minutes of the Corporate Development Committee meeting held on Tuesday 1 June 2021 were **approved**.

### **CD48 ACTIONS FROM THE MINUTES**

The Committee **noted** the actions taken from the minutes, and it was **agreed** those completed could now be removed.

### **CD49 MATTERS ARISING FROM THE MINUTES**

There were no matters arising not otherwise on the agenda.

### **CD50 COMMITTEE REMIT, MEMBERSHIP, AND MEETING DATES 2021-22**

Given this was the first Corporate Development Committee meeting of the academic session, the Secretary asked the Committee to consider and approve the CDC remit, current membership and 2021-22 meeting dates.

**The Committee approved its remit, membership and 2020-21 meeting dates.**

### **CD51 2020-21 FINANCIAL YEAR END UPDATE**

The Director Finance provided an update in relation to the 2020-21 College year end and cashflow position. This position was subject to the finalisation of the external audit work which commenced on 13 September 2021 for two weeks.

The Director Finance led the Committee through a summary of the Adjusted Operating Position, Student Activity, Cash at Bank, Financial Accounting Position and Income and Expenditure Account reporting that, as a result of the closure of onsite operations due to the second Covid-19 lockdown period, the College would have faced a position of financial deficit, however, during March 2021 the SFC announced that it would inject £15m into the

college sector to assist with financial sustainability. That funding, which was distributed based on 2020-21 core activity levels, resulted in West College Scotland receiving an additional core grant allocation of £1.3m which allowed the College to post a small positive adjusted operating position for the year as well as maintaining its core cash balance.

Mr Ritchie explained that the full impact of Covid 19 had a material impact on the College over the course of 2020-21 and would likely continue to impact operations and finances into 2021-22. The College had, however, seen an increase in the level of commercial and other income over the course of the last quarter of 2020-21 which it did not anticipate, and this had gone some way to mitigate the reduction in tuition fees, catering, nursery and other non-SFC income sources.

Several of the financial risks identified throughout the year were still relevant at this time and had been mitigated as far as possible in preparing the year-end financial statements including Covid 19, European Social Fund, National Bargaining and Estate / IT Investment.

The Committee thanked Mr Ritchie for the encouraging update and commended the College for maximising a host of opportunities which had resulted in such an improved financial position.

**The Corporate Development Committee:**

- **Considered and noted the actual adjusted operating position.**
- **Noted the updated impact of the global pandemic on the operations and financial position of the College.**
- **Noted the updated College cashflow position.**

**CD52 REVIEW OF COLLEGE FINANCIAL REGULATIONS**

The Director Finance reported that the Committee remit included the requirement to *“review College Financial Regulations on an annual basis, or more frequently if required and recommend these to the Board of Management for approval”*.

The Director Finance confirmed that the College had undertaken a review of the Financial Regulations based on current operations and best practice. He presented an updated set of College Financial Regulations which had been revised and led the Committee through the proposed amendments.

**The Corporate Development Committee considered the revised College Finance Regulations and approved the document to the Board of Management.**

**CD53 ESTATES OUTLINE BUSINESS CASE UPDATE – RESTRICTED ITEM**

The Director Infrastructure provided an update in relation to College Estate Outline

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

[REDACTED]

CD54 IT SECURITY UPDATE– RESTRICTED ITEM

[REDACTED]



**CD55 ANNUAL OD AND HR REPORT (2020-2021)**

The Director Organisational Development & HR provided an update on a range of activities covered by the Organisational Development and HR Directorate from January 2020 to July 2021 and reviewed a number of key performance indicators.

Mrs Smith explained that, historically the report had been based on calendar year, however, in future years the report would be aligned to the financial year and, therefore, this report bridged the gap and covered a 19-month period from January 2020 to July 2021.

Mrs Smith led the Committee through a summary of the HR Report including staffing profile, employee turnover, length of service, sickness absence, equality, diversity and inclusion, learning and development, employee relations, resourcing and talent planning, health and wellbeing and data protection and freedom of information.

Mrs Smith summarised the activities of the Mobilisation Group set up to make recommendations to the Executive about how to respond to the changing nature of the Covid 19 pandemic. The Group consisted of senior stakeholders representing OD and HR, Estates, IT, Policy and Communications, and Curriculum as well as representatives from each of the three trade unions. She was delighted to report that the Mobilisation Group won the 2021 'Team of the Year' College Staff Award for its ongoing efforts. She also highlighted that the College Healthy Working Lives efforts won WCS the Health Promoting College of the Year Award at the CDN Awards in November 2020.

In terms of a forward look to 2021-2022 and beyond, Mrs Smith outlined the key areas of focus for the Organisational Development and HR Directorate.

Mrs Smith referred to the College equality data which compared well with the sector noting there had been indications of positive change, with ongoing incremental increases in the diversity of staff. She recorded a decrease in the gender pay gap, which was lower than the national benchmark and agreed to split this into teaching and support staff. She would also add further detail around the College's commitment to "talent planning".

**{ACTION – NS}**

**The Corporate Development Committee reviewed and noted the content of the report.**

**CD56 STRATEGIC RISK REGISTER REVIEW**

The Director Finance explained that under the Corporate Governance Code, the College Board of Management was tasked with ensuring a framework of risk management and control was in place.

Mr Ritchie provided the current College Strategic Risk Register for consideration.

**The Corporate Development Committee:**

- **Reviewed the current Strategic Risk Register and in doing so considered:**

- o The risks included in the register
- o The revised risk rating both pre and post mitigation
- o Whether any other risks should be considered for removal
- o Whether any new risks should be considered for inclusion

**CD57 MARKETING AND COMMUNICATIONS UPDATE REPORT**

The Director Communications, Policy and Engagement provided a verbal update in relation to current priorities within the Marketing Team.

**The Corporate Development Committee noted Mr Tyler's update.**

**CD58 ESTATES AND SUSTAINABILITY 2021-22 UPDATE**

The Director Infrastructure provided an update in relation to estates developments, projects, and funding.

**The Corporate Development Committee reviewed and noted the report for information.**

**CD59 IT UPDATE REPORT**

The Director Infrastructure provided an update in relation to IT developments, projects, and funding.

**The Corporate Development Committee reviewed and noted the report for information.**

**CD60 FINANCE UPDATE REPORT**

The Director Finance provided an update in relation to seven financial matters.

**The Corporate Development Committee:**

- **Considered the intended timetable to address the SFC request for submission of a revised Financial Forecast Return.**
- **Considered the College banking arrangements and approved the bank signatories.**
- **Noted the content of the report.**

**CD61 ACCOUNTS DIRECTION FOR SCOTLAND'S COLLEGES 2020-21**

The Director Finance explained that the SFC issued mandatory guidance for the preparation of the annual report and accounts each year.

Mr Ritchie provided an overview of the detailed requirements for the 2020-21 financial year and outlined the key points arising from the 2020-21 SFC Accounts Direction and Guidance notes including the Strategic Report (Accountability Report), Performance Report, Adjusted Operating Position, Remuneration and Staff Report, Parliamentary Accountability Report, Corporate Governance and Financial Statements.

**The Corporate Development Committee noted the report.**

**CD62 INTERNAL AUDIT PLAN 2021-22**

The Director Finance presented the 2021-22 internal audit plan which was approved by the 20 May 2021 Audit Committee. The plan was compiled following discussion with the College Senior Management Team and a review of the strategic risk register, assurance map and other key College documents by the audit team.

Mr Ritchie reported that there were several 2021-22 planned audit assignments which fell under the remit of the Corporate Development Committee.

**The Corporate Development Committee noted the content of the report and that the schedule of business had been updated to reflect the receipt of internal audit reports at subsequent meetings.**

**CD63 SCHEDULE OF BUSINESS 2021-22**

The Committee **noted** its schedule of business for 2021-22 as summarised by the Director Finance. This would be updated during the year to reflect revised dates for reports being submitted to the Committee.

**CD64 ANY OTHER BUSINESS**

No other business items were raised.

**CD65 DATE OF NEXT MEETING**

Tuesday 23 November 2021 at 2pm followed by a joint meeting with Audit Committee at 4pm (Via Teams)

## AUDIT COMMITTEE

**MINUTES:** Wednesday 8 September 2021.

**PRESENT:** Graeme Bold (in the Chair), Grant Lyall.

**ATTENDING:** Liz Connolly (Principal), Amy McDonald (Vice Principal, Operations), Alan Ritchie (Director of Finance), Shirley Gordon (Secretary to the Committee), Nathan Tyler (Director Communications, Policy and Engagement).

**ATTENDING  
BY**

**INVITATION:** Stephen Pringle (Wylie & Bisset), Joanne Buchanan (Mazars).

**APOLOGIES:** Wai Wong

### **AM585 WELCOME AND APOLOGIES**

The Chair welcomed everyone to the meeting and apologies were noted.

Introductions were made as the recently appointed Vice Principal, Operations and Director Communications, Policy and Engagement were attending their first Audit Committee meeting.

### **AM586 DECLARATIONS OF INTERESTS**

- Liz Connolly - Trustee of West College Scotland Foundation; Member of Developing the Young Workforce (DYW) West Regional Board.

### **AM587 MINUTES**

The minutes of the meeting held on Thursday 20 May 2021 **were approved**.

### **AM588 ACTIONS FROM THE MINUTES**

The Committee **noted** the actions taken and outstanding since the last meeting and **agreed** that the completed actions could now be removed.

### **AM589 MATTERS ARISING FROM THE MINUTES (AND NOT OTHERWISE ON THE AGENDA)**

One matter arising was raised that was not already covered by agenda items.

**.1 IT Incident Update** – the Director of Finance reported that he would circulate the final IT Incident Report to Audit Committee members for information after its consideration by the Corporate Development Committee at its meeting to be held on 14 September 2021. **{ACTION – AR}**

### **AM590 COMMITTEE REMIT, MEMBERSHIP AND DATES OF MEETINGS IN 2021-22**

Given this was the first Audit Committee meeting of the academic session, the Secretary asked the Committee to consider and approve the Audit Committee remit, current membership and 2021/22 meeting dates.

It was noted that Sabira Akram (Audit Committee Vice Chair) had resigned as a Board member on 23 August 2021. The Secretary confirmed that interviews had been held for 5 new Board members with the Board Chair presenting a paper for approval at the 4 October 2021 Board meeting and, thereafter, writing to seek Ministerial approval for their appointments. Mr Bold reported that when the new

Board members took up office, it was the Board Chair's intention to assign them to membership of the Standing Committees.

**The Committee approved its remit, membership and 2020/21 meeting dates.**

**AM591 DRAFT 2020-21 ANNUAL REPORT FROM THE COMMITTEE TO THE BOARD**

The Chair of the Audit Committee detailed the work carried out by the Audit Committee during the period 1 August 2020 to 31 July 2021 and explained that the Annual Report was a requirement of both the Scottish Funding Council (SFC) Financial Memorandum and the Scottish Public Finance Manual, and the report complied with the requirements of these documents.

The Director of Finance led the Committee through the report and noted that, despite the governance and operational challenges faced by the College, the 2020-21 schedule of Committee business was completed within the year.

In respect of the College Assurance Map and process, it was agreed that this be given more prominence in the report. **{ACTION – AR}**

Based on the assessments and reports provided by the internal / external auditors and College management, the Audit Committee was satisfied that its responsibilities to the Board of Management had been satisfactorily discharged for the 2020-21 year.

**The Audit Committee approved the content of the draft Annual Report from the Audit Committee to the Board of Management.**

**AM592 ANTI-FRAUD AND CORRUPTION POLICY**

The Director of Finance explained that the Audit Committee remit included the requirement *'to review and advise the Board of the Internal Auditor's and External Auditor's assessment of the effectiveness of the College's financial and other internal control systems, including controls specifically designed to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency, and effectiveness (value for money).'*

Mr Ritchie added that the Committee's Schedule of Business indicated the reports that the Committee would receive in discharging that duty and the review and approval of the College Anti-Fraud and Corruption Policy was one of those aspects.

Mr Ritchie summarised the Audit Scotland 'Fraud and Irregularity 2020-21' report as issued in July 2021 and highlighted the five recommendations for public bodies to consider ensuring good governance and counter fraud arrangements were in place. He confirmed that the College had reviewed the seven key risk categories identified in the report and would continue to consider the ways to reduce the fraud risks highlighted and take appropriate action as required. He added that Audit Scotland issued a quarterly report which included a fraud section that the Finance Team proactively reviewed in relation to any actions that may be required by the College.

Mr Ritchie reported that the College Anti-Fraud and Corruption Policy had been reviewed and he led the Committee through amendments proposed confirming that the College legal advisors had reviewed the Policy to ensure it was up to date and reflected best practice. Mr Pringle added that the Policy had also been reviewed by Wylie & Bisset as part of a previous internal audit assignment.

Mr Ritchie summarised the mandatory annual fraud training for all College staff.



**The Audit Committee:**

**a) Noted the content of the report.**

**b) Considered and approved the Anti-fraud and Corruption Policy.**

**AM593 2020-21 EXTERNAL AUDIT PROGRESS UPDATE**

Joanne Buchanan, Audit Senior Manager, Mazars, provided a report on the progress made by Mazars in delivering their responsibilities as the College's external auditors. She also highlighted key emerging national issues and developments of interest to members of the Committee.

Ms Buchanan summarised key audit stages adding that overall, work was on track and there were no significant issues arising. She remained cognisant of the potential impact of the pandemic and would flex the timetable with the College, as appropriate.

She outlined the audit progress since the issue of the Audit Strategy Memorandum in May 2021 explaining that the final audit fieldwork was due to begin on 13 September 2021. Most of the audit fieldwork would be carried out remotely and the audit team had prepared accordingly to facilitate a smooth process including the setting up of a secure online portal for sharing information. This ensured easier tracking of information provided and was accessible to all members of the audit and Finance Team.

Detailed arrangements would be discussed and made with the Finance Team in the coming weeks to ensure the audit was carried out as efficient as possible. Ms Buchanan would report to the Joint Audit and Corporate Development Committee on 23 November 2021 with the Annual Audit Report and draft opinion on the financial statements. The accounts were due to be approved by the West College Scotland Board on 13 December 2021.

**The Committee noted the content of the report.**

**AM594 ACCOUNTS DIRECTION FOR SCOTLAND'S COLLEGES 2020-21**

The Director of Finance reported that the SFC issued mandatory guidance for the preparation of the annual report and accounts each year. He provided the Committee with an overview of the detailed requirements for the 2020-21 financial year.

Mr Ritchie set out the requirements for the preparation of the annual report and accounts the deadline of which was 31 December 2021. Two copies of the College annual report and accounts also required to be sent to the Auditor General for Scotland by 31 December 2021. The College was complying with the requirement for the reporting year to 31 July 2021 and Mr Ritchie highlighted key points arising from the 2020-21 SFC Accounts Direction and Guidance notes.

**The Audit Committee noted the content of the report.**

**AM595 INTERNAL AUDIT REPORT 2020-21**

Stephen Pringle, Wylie & Bisset, presented the Internal Audit Report 2020-21 which formed part of the suite of year-end reports and was designed to assist the Board of Management inform its governance statement contained within the College Financial Statements.

He documented the scope and responsibilities of both management and the Internal Auditors and reported the internal audit opinion on the adequacy and effectiveness of management's internal control systems as follows:

*“We are satisfied that sufficient internal audit work has been undertaken to allow us to draw a conclusion as to the adequacy and effectiveness of the College’s risk management, control and governance processes. In our opinion West College Scotland did have adequate and effective risk management, control and governance processes to manage its achievement of the College’s objectives at the time of our audit work. In our opinion, the College has proper arrangements to promote and secure value for money. However, we were only able to provide ‘weak’ assurance around the review of External Communications – Website. The College accepted all of the internal audit recommendations and will be undertaking the required actions to address the weaknesses identified. We were also asked to undertake additional work during the year as a result of an IT incident. From the work undertaken we were able to provide ‘Strong’ assurance on the College’s response to the incident.”*

**The Audit Committee considered and approved the contents of the Internal Audit Report 2020-21.**

**AM596 ROLLING AUDIT ACTION PLAN**

The Director of Finance explained that the purpose of the Rolling Audit Action Plan (RAAP) was to update the Audit Committee on the status of the recommendations made by both the internal and external auditors.

Mr Ritchie led the Committee through the report, summarising the movement in relation to the audit recommendations made since the last meeting and confirmed that the RAAP was reviewed by the staff with responsibility for the implementation of the audit recommendations on an ongoing basis. Mr Ritchie reported that the College considered that, despite the continuing challenges of Covid-19, good progress had been and was being made in addressing the recommendations made by the internal and external auditors.

**The Audit Committee:**

- **Considered the Rolling Audit Action Plan Progress Review Report.**
- **Approved the Rolling Audit Action Plan.**

**AM597 REVIEW OF STRATEGIC RISK REGISTER**

The Director of Finance presented the current College Strategic Risk Register for consideration and highlighted amendments recently made explaining that mitigating controls across all risks had been reviewed by the responsible member of the Senior Management Team (SMT) and, where appropriate, controls had either been inserted, updated, or removed.

Mr Ritchie explained how the management and mitigation of fraud was discussed by the SMT at and operational level, however, if there was a concern or if a risk escalated, it would be elevated to a strategic risk.

The Committee discussed Risk No 4 “Impact upon Business Continuity Planning of Covid-19 Pandemic”. The Principal explained that the College followed sector wide guidance and worked with Public Health Scotland, as required, having established processes and procedures around this. The College believed it was able to react quickly to any future Government Covid measures which may be made and had already done so at the start of the new 2021/22 academic year which had seen students returning to campuses. Additionally, engagement with the staff unions

enabled staff feedback to be acted upon timeously. The risk mitigations in place went beyond those currently set out nationally and that would continue to be the case to ensure staff and students were able to work and study in a safe environment. The Committee was satisfied that, given the continued degree of uncertainty, and changing national guidance around Covid 19, the impact and probability scores associated with this risk were applicable.

**The Audit Committee reviewed the current Strategic Risk Register and in doing so considered:**

- o The risks included in the register.
- o The revised risk rating both pre and post mitigation.
- o Whether any other risks should be considered for removal.
- o Whether any new risks should be considered for inclusion.

**AM598 REPORT ON FREEDOM OF INFORMATION AND DATA PROTECTION ACT REQUESTS / HOSPITALITY AND GIFTS REGISTER**

The Director of Finance reported that the remit of the Committee required it to receive an annual report on:

- a) Public Interest Disclosure;
- b) Freedom of Information and Data Protection Acts requests;
- c) Gifts and Hospitality registers

Mr Ritchie detailed an update regarding each of the above areas.

**The Audit Committee noted the 2020-21 report.**

**AM599 SCHEDULE OF BUSINESS 2021-22**

The Director of Finance outlined the remit of the Audit Committee and how the schedule of business assisted in fulfilling this. The schedule of business was also used to inform the Annual Report of the Chair of the Audit Committee to the Board of Management.

**The Committee noted the 2021-22 Schedule of Business.**

**AM600 ANY OTHER BUSINESS**

- No other business was raised.
- Date of Next meetings:
  - ❖ Joint Committee 23 November 2021 at 4.00pm by TEAMS
  - ❖ Audit Committee 1 December 2021 at 4.00 p.m. by TEAMS

**TITLE:** **BOARD MEMBERSHIP, PROPOSED SCHEDULE OF BUSINESS  
2021/22 AND DATES OF MEETINGS IN 2021/22**

**Background:** The Board is asked to note its:

1. **Current Board membership** – see Annex 1.
2. **Proposed Schedule of Business for 2021/22** – see Annex 2. This will be subject to review and adjustment in light of business coming forward but has been drafted based on previous years business cycles to give a guide.
3. **Dates of meetings in 2021/22** – see Annex 3. The dates of meetings of the Board and Committees is attached.

**Action:** The Board is asked to note the information.

**Lead:** Shirley Gordon, Secretary to the Board

**Status:** Open



## **WEST COLLEGE SCOTLAND BOARD OF MANAGEMENT**

Under the terms of the Further and Higher Education (Scotland) Act 1992, as amended by the Post-16 Education (Scotland) Act 2013, the membership of the Board of Management shall consist of no fewer than 15 nor more than 18 members. The current membership is:

### **Chair**

Dr Waiyin Hatton

### **Vice Chair (Non-Executive Member)**

Linda Johnston

### **Principal**

Elizabeth Connolly

### **Teaching staff – 1 elected**

Mark Gillan

### **Non-Teaching staff – 1 elected**

Douglas Bayley

### **Students Association – 2 elected**

Abbie McGrath

Paul Sefton

### **Non-Executive Members**

Nick Allan

Graeme Bold

Jim Hannigan

Gordon Hunt

John Leburn

Grant Lyall

Fiona McKerrell

Mark Newlands

Vacancy

Vacancy

Vacancy

### **In Attendance**

Stephanie Graham, Vice-Principal Educational Leadership

Amy McDonald, Vice-Principal Operations

Shirley Gordon, Secretary to the Board

## BOARD OF MANAGEMENT

### PERIOD OF APPOINTMENT AND MEMBERSHIP OF COMMITTEES 2021/22

Name	Status	Period of appointment	Committee (s)	Period of appointment (as Chair / Vice Chair / member from Feb 2021 Committee Restructure)
Dr Waiyin Hatton	Chair	03.03.20 – 02.03.24	Board Nominations Remuneration CDC LTQC	<b>Chair</b> <b>Chair</b> Member Ex officio Ex officio
Elizabeth Connolly	Principal	01.09.18	Board CDC LTQC Audit Remuneration	Member Member Member In attendance In attendance
Mark Gillan	Teaching Staff	4 years 13.09.21 – 12.09.25	Board LTQC Nominations *	Member Member - from Sept 2021 Member - 14.06.23 – 13.06.25
Douglas Bayley	Support Staff	4 years 14.06.21 – 13.06.25	Board CDC Nominations *	Member Member - from June 2021 Member - 14.06.21 – 13.06.23
Abbie McGrath	Student President	1 year 1.08.21 – 31.07.22	Board LTQC Nominations	Member Member – from Aug 2021 Member - from Aug 2021
Paul Sefton	Student rep	1 year 1.08.21 – 31.07.22	Board CDC	Member Member - from Aug 2021

Nick Allan	Non-Executive	4 + 4 years 1.02.15 – 31.01.19 1.02.19 – 31.01.23	Board	Member
Graeme Bold	Non-Executive	4 years 1.02.21 – 31.01.25	Board Audit Nominations Remuneration	Member <b>Chair</b> – from Feb 2021 Member - from Feb 2021 Member - from Feb 2021
Jim Hannigan	Non-Executive	3 +4 years 1.02.15 – 31.01.18 1.02.18 – 31.01.22	Board CDC Nominations Remuneration	Member <b>Chair</b> – from Feb 2021 Member – from Feb 2021 <b>Chair</b> – from Feb 2021
Gordon Hunt	Non-Executive	4 years 1.02.21 – 31.01.25	Board LTQC	Member Member - from Feb 2021 and <b>VC</b> from Aug 2021
Linda Johnston	Non-Executive	4 + 4 years 1.01.17 – 31.12.20 1.01.21 – 31.12.24	Board  CDC Nominations Senior Independent Member  Remuneration	Member then <b>VC</b> from Aug 2021 Member – from Feb 2021 Member - from Feb 2021 Nominee – from Feb 2021 to July 2021 Member – from Aug 2021
John Leburn	Non-Executive	4 + 4 years 1.01.17 – 31.12.20 1.01.21 – 31.12.24	Board CDC  WCS Foundation	Member Member - from Feb 2021 then <b>VC</b> from Aug 21 Nominee – from Feb 2021
Grant Lyall	Non-Executive	4 years 1.02.21 – 31.01.25	Board Audit	Member Member - from Feb 2021
Fiona McKerrrell	Non-Executive	4 years 1.12.19 – 30.11.23	Board LTQC SIM	Member Member - from Feb 2021 Nominee from Aug 2021

Mark Newlands	Non-Executive	4 +4 years 1.02.15 – 31.01.19 1.02.19 – 31.01.23	Board LTQC  Nominations Remuneration	Member Vice Chair - from Feb 2021 then <b>Chair</b> from July 2021 Member from Aug 21 Member from Aug 21
Vacancy	Non-Executive		Board CDC Remuneration	
Vacancy	Non-Executive		Board LTQC Nominations	
Vacancy	Non-Executive		Board Audit	

**CO-OPTED MEMBERS PERIOD OF APPOINTMENT AND MEMBERSHIP OF COMMITTEES 2021/22**

Name	Status	Period of appointment	Committee
Ruth Binks	Co-opted	1 year 1.03.19 – 29.02.20 1.03.20 – 29.02.21 1.03.21 – 29.02.22	LTQ
Mark Hamilton	Co-opted	1 year 1.11.19 – 31.10.20 1.11.20 – 31.10.21 1.11.21 – 31.10.22	LTQ
Wai Wong	Co-opted	1 year 1.03.19 – 29.02.20 1.03.20 – 29.02.21 1.03.21 – 29.02.22	Audit



David Mark	Co-opted	1 year 1.03.18 – 29.02.19 1.03.19 – 29.02.20 1.03.20 – 29.02.21 1.03.21 – 29.02.22	CDC
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\*In accordance with the Nominations Committee remit, “One Staff Member (The Staff members will serve for 2 years each (in succession), so that both the Teaching staff member and the Support staff member will have the opportunity to join this committee during their period of membership of the Board)”.

## WCS BOARD - SCHEDULE OF BUSINESS

WHAT	WHEN				
	Meeting – 4/10/21 Papers dist – 27/9/21	Meeting – 13/12/21 Papers dist – 6/12/21	Meeting – 7/2/22 Papers dist – 31/1/22	Meeting – 21/3/22 Papers dist – 14/3/22	Meeting – 13/6/22 Papers dist – 6/6/22
<b>Standing Items of Business</b>					
Chair's Report	✓	✓	✓	✓	✓
Chief Executive's Report	✓	✓	✓	✓	✓
Student Association Report	✓	✓	✓	✓	✓
Strategic Risk Register	✓	✓	✓	✓	✓
Board of Management:					
• Membership	✓	✓	✓	✓	✓
• Dates of Meetings	✓	✓	✓	✓	✓
• Proposed Schedule of Business	✓	✓	✓	✓	✓
• Any appointment matters to consider?	✓ Yes – covered as an item				
• Other	✓ October Board agendas include the Articles, SoFD and SOs to approve. ✓ Chair to confirm BM appraisal reviews have been undertaken.		Start of Board Dev Plan and Int Eff Review discussions		VC and SIM to confirm Chair's appraisal review has been undertaken
Report on Delegated Action Taken since last meeting (if any)	<b>None</b>				
Approval of Policies?	<b>None</b>				
Approval of contracts?	<b>None</b>				

## WCS BOARD - SCHEDULE OF BUSINESS

WHAT	WHEN				
	Meeting – 4/10/21 Papers dist – 27/9/21	Meeting – 13/12/21 Papers dist – 6/12/21	Meeting – 7/2/22 Papers dist – 31/1/22	Meeting – 21/3/22 Papers dist – 14/3/22	Meeting – 13/6/22 Papers dist – 6/6/22
<b>Main Items of Business</b>					
<i>External</i> Board Effectiveness Review – (carried out every 3 years – last done and submitted to February 2020 Board meeting. Next review due to be carried out by February 2023).	Not required in 2021				
Financial Regulations Annual Review	✓				
Staff Survey Outcomes					
Regional Outcome Agreement Review Report		✓			
2020-21 Financial Statements for the year end		✓			
Annual Report from External Auditor		✓			
Annual Report from Audit Committee		✓			
Annual Report from Internal Auditor		✓			
Management Accounts		✓ Oct 21		✓ Jan 22	✓ Apr 22
Review of Board Development Action Plan			✓	✓	✓
<i>Internal</i> Board Annual Effectiveness Review			✓	✓	✓
Draft Regional Outcome Agreement			✓		
Review of Modern Slavery Statement				✓	
Final Regional Outcome Agreement				✓	
HR Annual Report	✓				
People Strategy				✓	

## WCS BOARD - SCHEDULE OF BUSINESS

WHAT	WHEN				
	Meeting – 4/10/21 Papers dist – 27/9/21	Meeting – 13/12/21 Papers dist – 6/12/21	Meeting – 7/2/22 Papers dist – 31/1/22	Meeting – 21/3/22 Papers dist – 14/3/22	Meeting – 13/6/22 Papers dist – 6/6/22
Key Performance Indicators update				✓	
Proposed dates of Board meetings for following year				✓	
Update on the Employee Health and Wellbeing Strategy				✓	
Budget and Financial Forecast (including budget for Students Association)					✓
Risk Management Strategy					✓
Committee Reports on Progress against Regional Outcome Agreement					✓
Estates Strategy		✓			
<b>Committee Reports</b>					
Audit	Sept minute	Dec minute		March minute	May minute
CDC	Sept minute	Nov minute		March minute	May minute
Joint Audit - CDC		Nov minute			
LTQC		Oct minute	Dec minute	Feb minute	May minute
Nominations					May minute
RemCo		Oct minute		Feb minute	

## Dates of Meetings in 2021-22

Committee	September 2021	October 2021	November 2021	December 2021	January 2022	February 2022	March 2022	April 2022	May 2022	June 2022
<b>BOARD</b> (at least 4) Mondays at 4.00 p.m.		4		13		7	21			13
<b>Audit</b> (at least 4) Wednesdays at 4.00 p.m.	8			1			2		18	
<b>Joint Audit &amp; CDC</b>			23 (4pm)							
<b>CDC</b> (at least 4) Tuesdays at 4.00 p.m.	14		23 (2pm)				8		31	
<b>LTQC</b> (at least 4) Wednesdays at 4.00 p.m.		6		8		23			25	
<b>Remuneration</b> (twice per year) Mondays at 2.30 p.m. before Board meetings		4				7				
<b>Nominations</b> (at least annually)									TBC	

### NOTES

- The venue for the Board and some Committee meetings may alternate between being virtual via Teams and different campuses.
- No formal business meetings are held in July or August.