West College Scotland
CORPORATE DEVELOPMENT COMMITTEE

31 MAY 2022 at 4.00 p.m.
By TEAMS

AGENDA

General Business

1. Apologies

2. Declaration of Interests

3. Minutes of the meeting held on 8 March 2022   Enclosed   JL
    .1 Corporate Development Committee
    .2 Actions arising from the Minutes

4. Matters arising from the Minutes
    (And not otherwise on the agenda)
    .1 None

Main Items for Discussion and/or Approval

5. Communications Annual Report 2021-2022   Paper 5   NT

6. Estates Report   Paper 6   AM

7. Information Technology Report   Paper 7   BS

8. Finance Report   Paper 8   AR

9. Management Accounts to 30 April 2022   Paper 9   AR

10. 2022-23 Budget and Financial Forecast   Paper 10   AR

11. Procurement Contract Approvals   Paper 11   VM

12. 2021-22 Corporate Governance Report   Paper 12   VM

13. People Report   Paper 13   NS

14. People Strategy   Paper 14   NS

15. College Pension Schemes Overview   Paper 15   NS

Items for Information

16. External Audit Engagement Strategy 2021-22   Paper 16   VM

17. Internal Audit Reports
        i.   Sustainability and Carbon Management   Paper 17(a)   AR
       ii.   IT Systems Administration   Paper 17(b)   AM

18. Schedule of Business 2021-22   Paper 18   AM

19. Committee Dates 2022-23   Paper 19   SG

20. Any other business

Next meeting: Tuesday **6** September 2022 at 4pm by TEAMS

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Shirley Gordon
Secretary to the Committee

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CORPORATE DEVELOPMENT COMMITTEE

Minutes: Tuesday 8 March 2022.

Present: John Leburn (in the Chair), Douglas Bayley, Liz Connolly, Linda Johnston, Jane McKie, Daniel McMahon, David Mark.

Attending: Waiyin Hatton (Board Chair), Shirley Gordon (Secretary to the Board), Amy McDonald (Vice Principal Operations), Alan Ritchie (Director Finance), Natalie Smith (Director Organisational Development and HR), Brian Stobbs (Head of IT), Vivienne Mulholland (Head of Finance and Student Funding).

Apologies: Paul Sefton.

CD84   WELCOME
The Chair welcomed everyone to the meeting and noted apologies.

CD85   DECLARATIONS OF INTERESTS
The standing declarations of interests of members, as available on the Register of Interests on the College website, were noted as current. There were no specific interests declared with regard to the items on the agenda for the meeting.

CD86   MINUTES OF PREVIOUS MEETING
The minutes of the Corporate Development Committee meeting held on Tuesday 23 November 2021 were **approved**.

The Minutes of the Joint Audit and Corporate Development Committee meeting held on Tuesday 23 November 2021 were **approved.**

CD87   ACTIONS FROM THE MINUTES
The Committee **noted** the actions taken from the minutes.

CD88   MATTERS ARISING FROM THE MINUTES
There were no matters arising not otherwise on the agenda.

CD89   MARKETING AND COMMUNICATIONS UPDATE
Due to unforeseen circumstances, the Director Communications, Policy and Engagement was unable to attend the meeting and it was **agreed** that the Communications and Marketing update be deferred to the May 2022 CDC meeting.

Ms Connolly took the opportunity to update members on ongoing discussions regarding the proposed closure of the nurseries, as approved by the Board at its December 2021 meeting. As agreed at that meeting, Board members continued to be sent any media coverage resulting from the proposal. Twice weekly consultation meetings were taking place between management and support staff trade unions with the next one due tomorrow to review the detail of the issues raised by the staff involved.

The Committee discussed the financial position of the College (and wider sector) and the change in use of the nursery facility as debated at length at the December Board meeting. Ms Connolly summarised the impact of the Scottish Government funded 1,140 hours free early learning and childcare hours enabling families in Scotland to have their children in nursery or use other early years provision for 30 hours per week during school term time (38 weeks), or close to 22 hours a week if spread across the year.

The Chair thanked Ms Connolly for the update which was noted.

CD90   PEOPLE UPDATE REPORT
Natalie Smith, Director, Organisational Development & HR provided updates in relation to:

- Nursery and Catering Proposals.
- National Bargaining.
- Senior Staff Pay.
- My Conversations and Evolve (Learning Management System).
- Health, Safety and Wellbeing.

Mrs Smith took the Committee through an update in relation to these College people-related matters and the following points were raised:

- There was a requirement for the College Modern Slavery Statement to be reviewed annually and members noted that the 2022 Statement had been reviewed and no changes were suggested to the proposed content.
- For the year 1 September 2021 to 31 August 2022, both teaching and support staff unions had been made a final offer of £850 consolidated award plus a one-off non-consolidated £150 in recognition of the efforts made during the pandemic. That had been rejected by both sets of representatives:
  - ❖ EIS-FELA had enacted a consultative industrial action ballot with a recommendation that strike action was supported.
  - ❖ Support staff unions were continuing negotiations following the rejection of the management side offer. Two dispute meetings were now scheduled for the week commencing 14 March 2022.

The Corporate Development Committee:
- **Considered and noted the report for information.**
- **Considered the Modern Slavery Statement and requested that the Board of Management approve publication of this.**

CD91   ESTATES UPDATE REPORT Restricted Item

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CD92   IT UPDATE REPORT

The Head of IT provided an update in relation to IT developments, projects, and funding.

Mr Stobbs took the Committee through each area and the following points were raised:

- The College continued to enhance the IT security environment and was progressing compliance against the Scottish Government Cyber Resilience Framework having already achieved the requirements of Cyber Essentials+ (a detailed security control framework including guidance on security good practice). To supplement that framework, it was also necessary for the College to highlight the more significant general computer controls and ensure, for these controls, there was strength and continued robustness.
- For financial year 2021-22, the IT team was delivering project activities, which were funded from the annual IT project budget plus additional one-off funding received from the SFC. The allocations and expenditures against that budget were categorised as User Device Renewals; Infrastructure; Teaching and Learning Equipment; Resource Enhancements and Security Enhancements.
- Working with Microsoft, the IT Team had obtained details on options available for moving some of the College's server estate from on campus resources to using Cloud resources. The movement of data from server resources to the Cloud would allow for rationalisation of the College server environment.

The Corporate Development Committee noted the:
- **IT work which was ongoing, particularly the cyber resilience progress being made.**
- **Progress of IT projects.**
- **Internal Audit taking place on IT Systems which would report during the coming quarter.**

CD93   FINANCE UPDATE REPORT

The Director Finance provided an update in relation to the following:

- Report and Financial Statements.
- Scottish Funding Council Circulars.

- Budget 2022-23 and SFC Financial Forecast Reporting - (including FE Revenue, FE Capital / Estate Maintenance, Inflationary Pressures, Foundation Apprentices, Flexible Workforce Development, funding for counsellors and free sanitary products, Mental Health and Digital Learning, employer national insurance, Public Sector Pay Policy and staff and non-staff efficiencies).
- Payment Portal.
- Procurement.
- Student Support Funding.

Mr Ritchie took the Committee through a summary of developments in each area and the following points were raised:

- The sector had submitted a letter to the SFC requesting some further relaxation of the credit guidance for 2021-22. If granted, the sector indicated that it would be easier to meet the overall FE credit target. Mr Ritchie added that no answer had been provided by the SFC as yet and they had indicated that an answer was unlikely to be provided before the middle of March. He described what impact such a relaxation would have on the College financial forecast.
- The College was facing a very difficult challenge to not only present a balanced budget in 2022-23 but for the following two years. The indicative funding announcement in mid-March may provide some relief but it would go no way to bridging the current gap in funding.
- The College was currently assessing the probable impact of the changes in funding assumptions on the 2022-23 model and would bring the outcome of those deliberations to the May 2022 Committee meeting for a fuller discussion.
- There were financial and human resource implications for the College which were yet unsubstantiated in relation to the 2022-23 budget. Further work was required to establish the funding gap and the actions required to be taken by the College to close the gap.
- In accordance with the Scottish Government Public Finance Manual, the College was not able to submit a deficit budget.
- Members thanked the finance team for illustrating such complicated financial matters in an understandable way.

The Corporate Development Committee considered and noted the report.

CD94   MANAGEMENT ACCOUNTS TO 31 JANUARY 2022 Restricted Item

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CD95   PROCUREMENT APPROVAL

The Vice Principal Operations provided a summary of the process undertaken to procure estate management services which would provide the College with access to a simplified means of sourcing end-to-end property management services, from design specification to project delivery. The approach was to appoint one supplier through the Crown Commercial Services framework for Estate Management Services. She explained that the College had, in the past, utilised several different suppliers for the provision of professional advice regarding estate works / projects. The purchase of those services for each project resulted in staff time and effort being employed to make sure competitive quotes / tenders were received. That use of several suppliers also diluted the holistic advice the College was receiving.

Ms McDonald outlined the benefits of utilising the framework explaining that it enabled the College to make a best value direct award with a chosen supplier providing the College with all the property services necessary for delivery of the priority maintenance works.

The Committee discussed the contract and noted that, based on the College expending £1.8m per annum on estate high priority maintenance works, it was estimated that the annual fee for the provision of estate management services would be £260,000 including VAT. The contract would be for an initial three-year period with the option to extend that by another year. In total the College expected to spend £1,040,000 over the four years of the contract.

The Committee welcomed that the fee structure would enable the College to realise a saving on fees of £0.3m over the life of the contract. The College would also see a reduction in the time spent by both estates and procurement staff regarding purchasing estate management services and benefit from having one supplier who would be able to take a holistic view of the estate management requirements of the College.

Ms McDonald clarified that in-house works would continue for smaller value projects. to be undertaken by College staff.

The Corporate Development Committee approved for presentation to the Board of Management the appointment of Sanderson Weatherall under the Crown Commercial Services framework for Estate Management Services Lot 1 for an initial three-year period with the option to extend for a further 1 year.

CD96   STRATEGIC RISK REGISTER REVIEW Restricted Item

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CD97   INTERNAL AUDIT REPORTS
   a) FINANCIAL REGULATIONS
   b) CASH MANAGEMENT
The Director Finance explained that Wylie & Bisset, as the appointed internal auditors of the College, undertook reviews:

- Of the suitability of the College Financial Regulations to ensure that these comply with current guidance, such as the Scottish Public Finance Manual and the Financial Memorandum.
- To provide assurance that the cash management practices as outlined in the Financial Regulations are suitable and have been adopted by the College.

These assignments formed part of the 2021-22 Annual Internal Audit Plan and were presented to provide assurance on the adequacy of the College financial control environment. Mr Ritchie reported that the overall audit report assurance levels were reported as:

- Financial Regulations – Strong.
- Cash Management – Strong.

The Corporate Development Committee considered and noted the contents of the report.

CD98   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.

CD99 **ANY OTHER BUSINESS**
No other business items were raised.

CD100 **DATE OF NEXT MEETING**
Tuesday 31 May 2022 at 4pm by TEAMS.

CORPORATE DEVELOPMENT COMMITTEE – ACTIONS FROM THE MINUTES

Date of Meeting	Min Ref	Matter for Action	Responsible Person	Action Taken	Timescale (where applicable)
16 Sept 2020	EM426	**WDC District Heating System**: An update report to be provided to a future meeting of the Committee.	A McDonald	Update provided in Estates Update paper.	Future meeting
3 Mar 2020	EM398	**College Estate Strategy 2016-2026 - Progress Report:** Proposed to refresh the Estate Strategy 2016-2026 document over the course of 2020-21 to reflect change, and changing, operating environment.	A McDonald	Refresh of 10-year Estate Strategy document will be progressed. Update paper on how strategy refresh will progress in summer 2022.	June 2022
19 Nov 2019	FPM291	**Business Transformation Plan -** Committee to be kept informed of progress with discussion with SFC.	L Connolly	Updates will continue to be provided to the Corporate Development Committee and the Board of Management on College engagement with the SFC regarding implementation on the Business Transformation Plan during 2020-21.	Ongoing – Future Meetings

West College Scotland

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Communications Annual Report 2021-2022
Presented By	Nathan Tyler Director of Communications, Policy and Engagement
Recommendation to Members	Approval
Appendix Attached	No

PURPOSE

This paper provides the Corporate Development Committee with updates in relation to the following matters:

- Communications
- Marketing
- Strategic Engagement
- Policy
- Events

This paper is presented in line with the Corporate Development Committee Terms of Reference:

1.a) 'To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.'
1.i) 'To consider and advise the Board of Management on key strategic matters relating to marketing and communications including:
• the implementation, development and review of marketing and communication strategies
• policies which enable the College to build its reputation.

Communications Directorate Annual Report - May 2022

1. Background

The Communications Directorate continues to be extremely busy, supporting colleagues, departments and sectors across West College Scotland (WCS) while conducting student recruitment campaigns, raising stakeholder awareness of the College, promoting its brand both internally and externally, and building the 'One College' culture.

Having arrived in post in July 2021 and with no handover possible there has been a period of learning and transition for myself and the team as we look to new ways of working and increased professionalism in carrying out the Directorate's core functions of communications, marketing, policy, events management and stakeholder engagement.

This report offers insight into the work conducted and progress made in the last 12 months. It also offers new levels of transparency into the Directorate's performance, in turn allowing for greater scrutiny and accountability.

Nathan Tyler

Director of Communications, Policy and Engagement - (nathan.tyler@wcs.ac.uk)

Corporate Development Committee / Communications Annual Report / 31 May 2022

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1.West College Scotland Communications Strategy 2022-2025

Launched in Spring 2022 this Communications Strategy (the first to be published at WCS) sets out a roadmap towards a more innovative approach to communications. It recognises the changes in student and staff expectations and needs, the advances in technology and the requirement for a more comprehensive and inclusive approach to support the College's Corporate Plan.

It provides context and direction to West College Scotland's Board of Management, Senior Leadership Team, staff and stakeholders about our strategic approaches to College communications including internal and external messaging and culture, graphic design, marketing and recruitment, stakeholder engagement, events and policy.

In summary five communication aims form the core of this Strategy:

1. **Drive Recruitment** – to increase student applications, conversion to enrolments and retention through dynamic communication methodologies.
2. **Enhance Stakeholder Engagement** - to strengthen the College's local, regional and national brand and reputation in a competitive further and higher education, and skills provision environment.
3. **Manage Communication Tools Portfolio** - to develop and monitor innovative communication channels, including social, online, physical and traditional, to maximise engagement and reflect target demographics.
4. **Highlight Policy Developments** - to be cognisant of the latest policy, legislation and guidance, and communicate updates to stakeholders, enabling them to respond agilely and authoritatively.
5. **Strengthen Internal Communications** - to improve the College's internal communications provision and delivery, supporting workforce recruitment and retention.
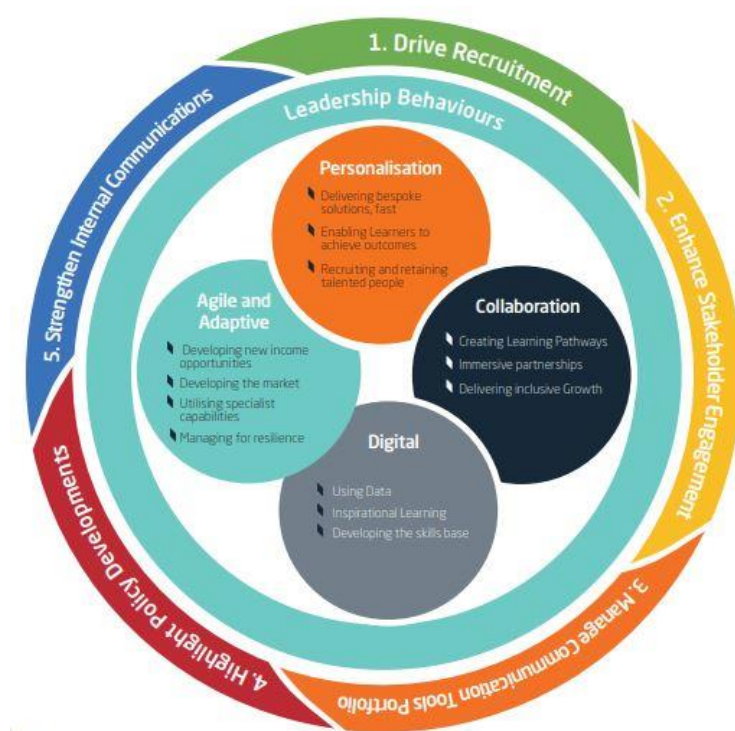
The full Strategy, detailing 70+ actions and anticipated outcomes, can be accessed and downloaded here: https://www.westcollegescotland.ac.uk/college/about-us/publication-policies/

2.Recruitment Campaigns

Recruitment is down across the Scottish college and red brick university sectors. However West College Scotland's recruitment campaigns continue to deliver solid results. Our Pay per Click (PPC) digital advertising is consistently outperforming that of our rivals in terms of reach, engagement and conversion to action. Of those we can track only Liverpool University is performing better, due largely to the £100k they've allocated versus our £16k.

To tackle credit shortfall our current August Course start campaign will continue through the summer, specifically tailored to support course and sectors areas most in need of recruitment in order to become financially viable.

Adverts for West College Scotland courses, enriched with new photography shot in December 2021, have and are appearing online, on social media, on digital and traditional billboards, in print, on buses, in supermarkets, on streaming services and on the radio.

(Note: The College now has an extensive professionally shot picture library to draw from for marketing and communications, alleviating the reliance on stock images – many of which did not offer a fair reflection of our student body.)

Television and Video on Demand (VoD) advertising remains an ambition however budgetary constraints have meant that this hasn't been feasible thus far.

We are also exploring novel approaches to marketing, including an upcoming project 'Operation Letterbox' which will harness the power of an incentivised staff to deliver mini prospectuses to thousands of homes in the communities we serve, saving thousands of pounds in distribution costs and helping build a sense of collective responsibility for the College's sustainability.

In the last financial year approximately two thirds of the Directorate's consumable spend has gone towards advertising, including a reactive Winter Starts campaign after 21/22 August enrolments failed to deliver to credit targets. We will continue to ensure that marketing spend delivers value for money and will make available performance insights for every platform that allows such metrics to be measured.

Looking ahead the team will be working with colleagues across the college to deliver a series of course-specific 'Open Doors' mornings in Autumn 22. Collaborating with school careers, DWP and DYW advisors prospective students will be identified and invited to see for themselves what the College has to offer with regard to their specific area of interest.

We are also a leading partner in the Colleges Development Network, helping shape the sector-wide messaging and marketing. This includes having helped secure

£70,000 of Scottish Government funding for an Open Colleges initiative set to take place across all of Scotland's further education establishments in January 2023.

3.Political Engagement

Events planned to have taken place at the Scottish Parliament had to be postponed in Spring 22 owing to a combination of Covid-19 restrictions, TU disputes, strike action and uncertainty over the College's Greenock estate. Sponsored by Inverclyde MSP Stuart McMillan (SNP), it is hoped that these will be rescheduled for Autumn/Winter 22.

We have had on-campus visits by both the Minister and Shadow Minister for Higher and Further Education, Youth Employment and Training. Jamie Hepburn MSP (SNP) visited our Greenock Campus and Pam Gosal MSP (Cons) spent a morning at our Clydebank campus. Both visits not only allowed the College leadership to deliver key messaging but also helped raise our profile within Parliament and in the media.

Additionally, there has been contact and dialogue with all of our local MSPs and MPs and a number of other national and local elected representatives. This included email and verbal briefings on the College's need to reduce costs through measures including ending nursery provision.

We also have a commitment from Scottish Labour Leader Anas Sarwar MSP to visit the College at the earliest opportunity and will also be welcoming Scottish Green Party MSPs to our campuses in the near future.

The Director of Communications, Policy and Engagement continues to represent West College Scotland at the Holyrood Cross Party Groups for both Skills and Colleges and Universities, using them as a platform to showcase and highlight the work of WCS accordingly.

4.Staff and Student Engagement

The Communications Directorate continues to support staff and student departments, sectors and initiatives across the College, being responsible for creating and communicating the majority of internal messaging.

This includes the publication of Westworld, the staff magazine. In 2022 this has moved from a quarterly to a monthly publishing cycle, contains more content in each edition and now includes video features.

The Communications Directorate also regularly provides presentations to colleagues about its activities and through Q&A sessions, the rationale for some of the decisions it takes, as well as inviting fresh ideas and challenges to the status quo. Additionally it co-hosts the Operational Managers' Forum in collaboration with HR and Organisational Development.

The Communications Directorate always looks to bolster the work of the Student Association (SA) wherever possible either through offering advice or acting to support and amplify their messaging and campaigns. This relationship has however been distant at times through the Covid-19 pandemic and the team look forward to the SA regularly being back on campus in order to complement each other better, ensure greater engagement with SA messaging and amplify the impact.

5.Policy

While the Communications Directorate continues to provide briefings and alerts to the SMT and Board it is aware that the volume of such communications has reduced over the last year.

A decision was taken by the Director of Communications, Policy and Engagement in August 2021 to leave the vacant Policy Officer role unfilled to deliver departmental savings to the College and evaluate the need for the position against other competing priorities.

The daily Policy Monitoring Report provided by Colleges Scotland to the West College Scotland leadership team has subsequently mitigated much of the need for the role, however it is recognised that regular additional West College Scotland-specific insight and analysis has been missing.

To address the gap the Communications Directorate intend to outsource this to a 3rd party provider from Autumn 2022. They will be able to supply bespoke tailored, policy and parliamentary monitoring, insight and analysis at a substantial saving compared to filling the Policy Officer role. These will form the basis of a monthly report that will go to the SMT and Board of Management.

6.Business Continuity

It was identified in August 2021 that the College did not have an appropriate Major Incident Communications Manual to complement the Business Continuity Plan. This has now been rectified and included.

Work is also underway by the Communications Directorate to review and update the College's Bomb Threat procedures following a series of recent threats that have been made via social media, representing a significant shift from the terror modus operandi of the last four decades.

7.Leadership Team Media Training

March '22 saw the first tranche of a series of media training workshops for the SMT, which will be rolled out to other identified College ambassadors/champions when funds allow.

Delivered in collaboration with Pink Elephant Communications two members of the Executive team, including the Principal, and four members of the SMT enjoyed a rigorous day of training.

The aim of this training is to allow us to actively pursue media interview and broadcast contribution opportunities going forward and be better equipped should the need for in-person reactive or crisis comms arise. Both STV and the BBC are now aware that we have representatives available to talk across a number of topics.

8.Award-winning West College Scotland

The Directorate now has a concentrated focus to identify and pursue opportunities for the College to get wider public recognition through sector and non-sector awards.

In the past year the Comms team have sourced, supported, written and submitted numerous entries – many of which have been successful; garnering us recognition and raising awareness of our College across a national audience:

◊ **CDN Awards 2021** – Communities Award & Judges Choice Award plus three Highly Commended, and one Commended commendations, making us the top College on the night.
◊ **Herald Digital Transformation Awards 2021** - Digital Diversity Award
◊ **Herald and GenAnalytics Diversity Awards 2021** - Diversity in Education
◊ **Games Academic Award for Further Education 2022** – Amanda Ford
◊ **Herald Higher Education Awards 2021** – shortlisted for Wellbeing award
◊ **Association of Hairdressers & Therapists National Photographic Competition 2021**- placed in 10 categories in Gold, Silver & Bronze gradings
◊ **Herald Higher Education Awards 2022 –** Shortlisted for two categories, Outstanding Business Engagement in Colleges and Equality, Diversity & Inclusion Award (Winners TBC end May)

9.Events

As with the postponed Holyrood Reception Covid-19 has restricted both College attendance at, and the hosting of, events through much of 21/22. However, this has recently started to change, with a good example being a Clydebank campus Jobs and Pathways Fair held in conjunction with West Dunbartonshire Council that saw 30+ businesses and hundreds of people attend.

Pandemic restrictions also meant that Graduations in 2021 were conducted virtually and streamed to students and their families via the College's Youtube channel.

It was no less a demanding undertaking for the Directorate than physical graduation ceremonies - with speeches and presentations from the Principal, Chair, Student Association President and CQL's having to be pre-record and edited into a

compelling ceremony for each campus and every graduating student being sent out a 'watch along' goodies pack.

Hundreds of students, relatives and friends participated in the interactive, moderated livestreams, which are still available to watch on Youtube and have garnered 5,000+ views:

Paisley Campus Graduation – 2,018 views https://youtu.be/_MI3h7U_HX8
Greenock Campus Graduation – 1,304 views https://youtu.be/9Y6NIK5lt9c
Clydebank Campus Graduation – 2,280 views https://youtu.be/GFjSAypcORQ

In-person Graduation Ceremonies return this Autumn with the Comms team working hard to ensure the events go smoothly and to budget.

A joint events project working with the office of Pam Gosal MSP (Cons) is scheduled to soon launch. It will specifically target BAME communities in and around Glasgow and the west of Scotland through community hosted 'college pathway' events – the first set to take place at the Sikh Gurdwara in Glasgow's Finnieston. The Director of Comms will be seeking to get additional cross-party, multi-faith support for the initiative and explore the possibility of grant funding for this unique approach.

10.Websites

The Communications Directorate has now taken full ownership of the College's website. While there is, and has been, no specific College budget actually allocated to it, the existing West College Scotland website http://www.westcollegescotland.ac.uk is currently undergoing a much-needed upgrade to address several issues that have persisted since its launch and subsequent lack of investment, both financially and in attention.

Hyper-targeted development work (to minimise cost and maximise ROI) is set to go live in June. It will result in improvements to the user experience (UX), mobile access, accessibility compliance, prioritisation to course directories and funnelling to applications, and offer a fresher, more modern aesthetic.

Website content, including all course descriptions, will also be refreshed and enriched through 2022 to ensure it is further optimised for search engines (SEO) and be more engaging and readable for our target audiences.

Time-expired and outdated content has been identified among the current 1,500+ live pages/articles and is in the process of being archived or deleted. A deletion policy for some 10,000 unpublished articles/pages is also being introduced.

The website does however continue to perform consistently:

1st May 21 – 1st May 22 in numbers

◊   Users: 451,000 (Up 8.7%)
◊   Sessions: 890,000 (Up 2.6%)
◊   Session Duration 3m 26s (Down 9.1%)

- ◊ 4,610,298 page views
- ◊ 3+ million minutes spent by people on our website
- ◊ Sessions by Device: Mobile 67.7% (Up 5.3%), Desktop 30.1% (Down 1.5%), Tablet 2.3% (Down 15.8%)
- ◊ Routes by which people visit: Organic Search 46.1%, Direct 28.6%, Paid Search 10.5%, Social, 8.3%
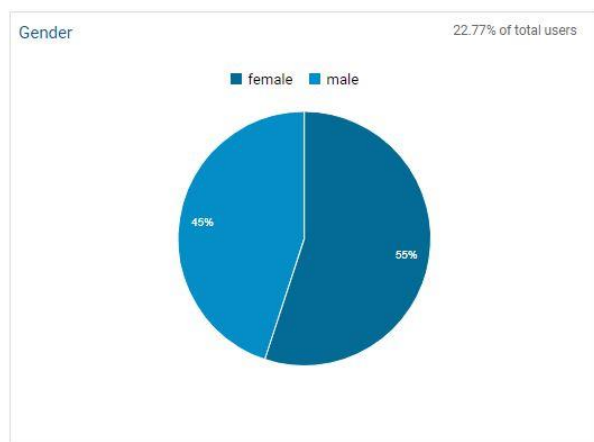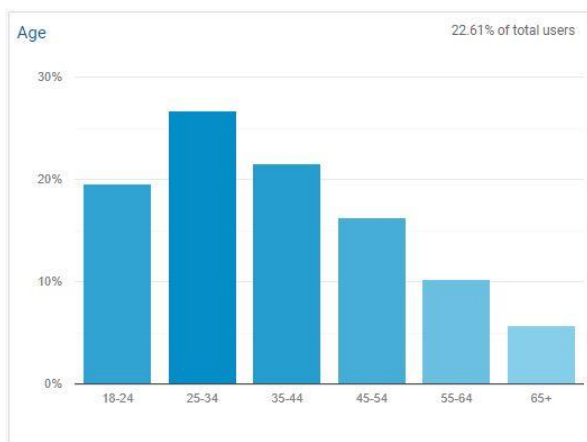
Starting in Summer/Autumn 2022 it is intended that work will begin on a new Online Learning microsite. Once funding has been identified and ring-fenced this will be built using open-source software and Agile Methodology to minimise cost and maximise the ability to iterate.

Launching as a minimum viable product (MVP), and designed to rapidly and cost effectively evolve, it will be a fully functional evaluative test bed upon which a new West College Scotland website can be built. This will coincide with a ruthless and extensive cross-stakeholder 'Discovery' phase, backed by metrics, to identify exactly what is required of a new college website in order to support the College's long-term sustainability and Corporate aims.

Activity on the College's Staff and Student Intranets has been relatively stable over the past year. Work is underway to audit and remove time-expired and irrelevant content, however we have not had capacity to conduct a full deep dive into what people are using the internet for and their consumption habits in order to inform any overhaul or move to an App-based approach.

1st May 21 – 1st May 22 in numbers

◊ Sessions: 283,000 (Down 2.4%)
◊ Session Duration: 4m 53s (Up 4.9%)
◊ Page Views: 325,048
◊ Sessions by Device: Desktop 94.5% (Up 12.9%), Tablet 3.5% (Down 74.9%), Mobile 2% (Down 39.2%)

11. PR, Media Coverage and Monitoring

The Communications Directorate continues to create large volumes of positive PR about the College through scores of compelling media releases, proactive engagement with publications (even over difficult issues), and a new policy of always providing a comment or statement when requested to provide one by the media.

Our relationship with local media has been strengthened and we look forward to proactively expanding our interaction with national outlets in coming months.

In March 2022 we introduced a comprehensive media monitoring service, replacing the outdated press clippings service that had been provided previously. While considerably more expensive this now provides us with full insight into, and awareness of, traditional and digital media coverage of the College. It has also facilitated benchmarking, analysis and evaluation leading to a more forensic, iterative approach to our external messaging.
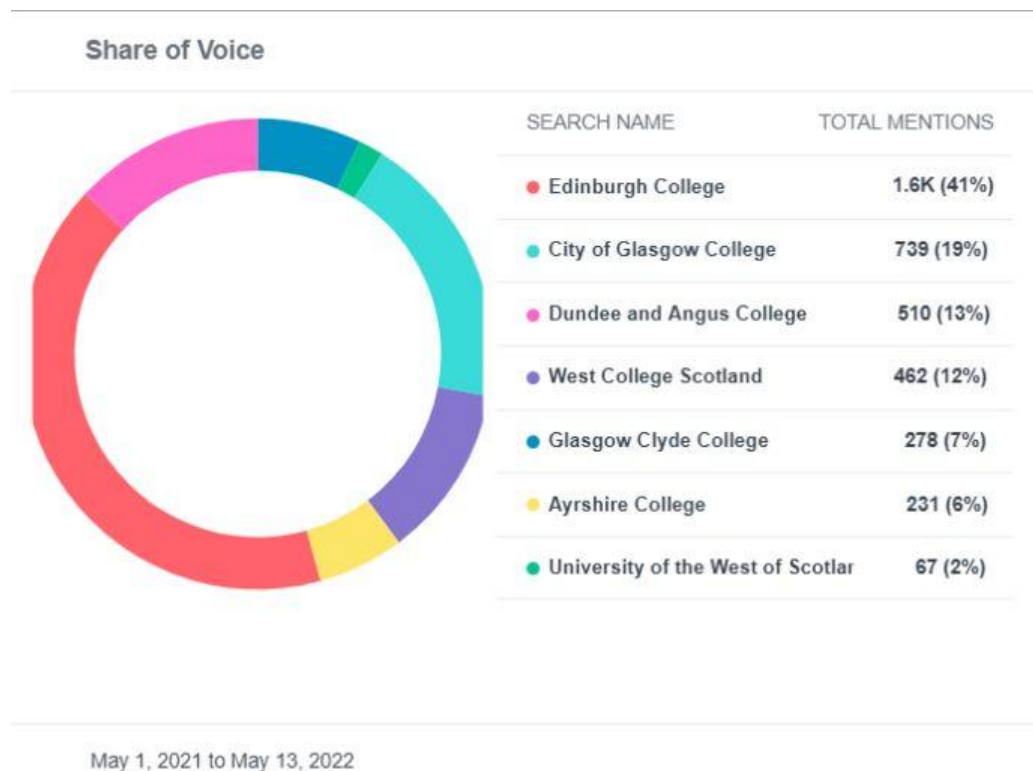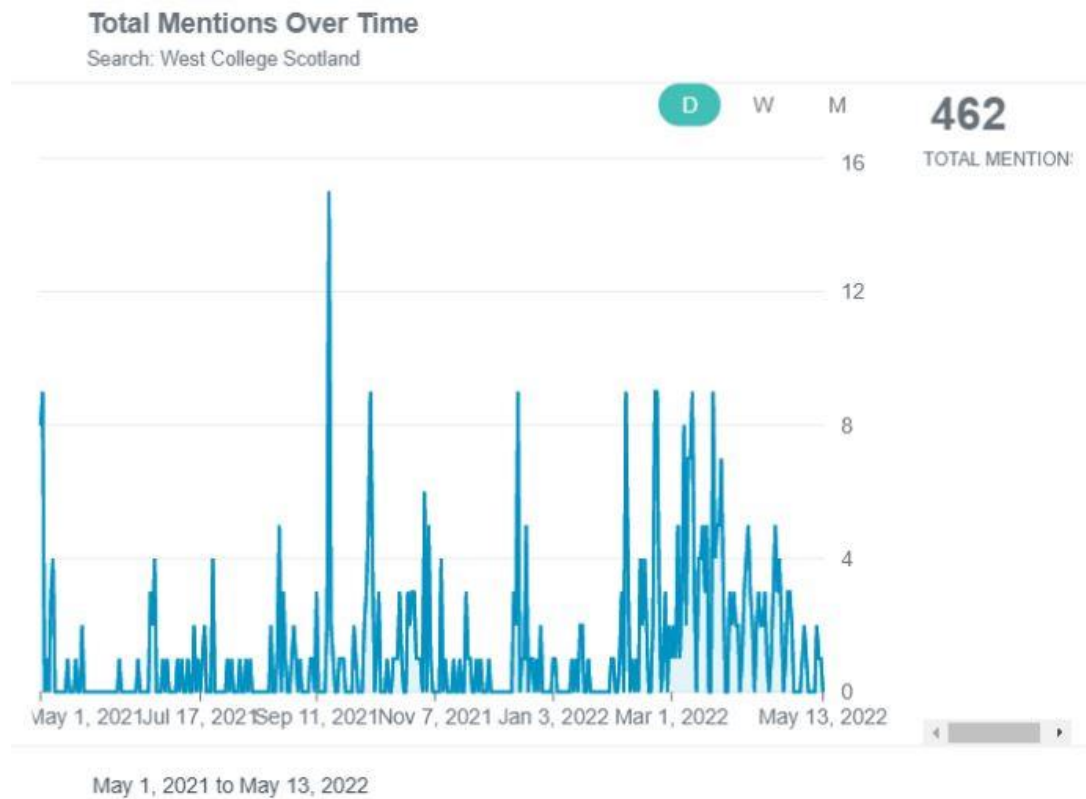
Board members and the SMT are now provided with monthly interactive media coverage reports, offering unprecedented transparency and accountability

The service also includes a searchable database of UK media contacts, giving us direct access to thousands of journalists, including those specialising in the education and business sectors.

1st May 21 – 1st May 22 in numbers

◊ **462** articles published in the media featuring or mentioning West College Scotland
◊ **1,200** people actively shared news stories about West College Scotland with their Facebook friends/followers
◊ **683+ million** people potentially saw/read/heard coverage which included a mention of West College Scotland
◊ We were the **4th** most talked about College in Scotland in the media (behind Edinburgh, City of Glasgow and Dundee & Angus)
◊ **50%** of all coverage was positive in its sentiment towards West College Scotland, **45%** was neutral and just **5%** was negative.

◊ **208+ million** people saw an image of people queueing for an NHS vaccine at our Clydebank campus after a press agency photograph was used by MSN and Yahoo!

Total Mentions Over Time

Search: West College Scotland

May 1, 2021 to May 13, 2022

Share of Voice

SEARCH NAME	TOTAL MENTIONS
● Edinburgh College	1.6K (41%)
● City of Glasgow College	739 (19%)
● Dundee and Angus College	510 (13%)
● West College Scotland	462 (12%)
● Glasgow Clyde College	278 (7%)
● Ayrshire College	231 (6%)
● University of the West of Scotlar	67 (2%)

May 1, 2021 to May 13, 2022

12. Social Media Posting, Coverage and Monitoring

Social media remains a powerful communications tool; raising stakeholder awareness, promoting engagement, facilitating direct interaction with the communities we serve, and helping drive recruitment and traffic to our website.

The Communications Directorate was responsible for crafting more than 3,500 bespoke posts in the last year, helping to fuel organic growth across the College's main social media accounts. Some accounts experienced stronger growth than others, largely reflective of societal trends which has seen the likes of Facebook plateau.

Our post reach has increased dramatically across the board thanks to a new focus on creating platform specific content. However, a lack of capacity to generate our own innovative, original content - especially with regard to video, animation and gamefication - continues to hamper engagement and growth rates. It has also temporarily limited the scope to expand our Youtube offering and launch on TikTok.

Facebook:

Posts: 1,200 created and published
Reach: 771,836 people (Up 28.2%)
Page Likes: 19,919 (Up 4%)
Demographic Split: 70% Women, 30% Men
Scottish College Ranking: Only City of Glasgow and Edinburgh have more followers

Instagram:

Posts: 883 posts, 100 stories, 3 reels and 30 videos
Reach: 178,034 people (Up 805.7%)
Followers: 2,841 (Up 4%)
Demographic Split: 75% Women, 25% Men

Twitter:

Posts: 1,063 tweets
Reach: 1,100,000 people
Followers: 6,697 (Up 5%)

LinkedIn:

A new strategy towards this platform has seen a huge growth in our followers. This is a trend that we need to continue to catch-up rival Scottish colleges who have been more strategically active on the platform in recent years.

Posts: 363 articles created and published
Page Likes: 3,909 (Up 969%)
Engagement: Reactions Up 1,581%, comments by 1,440% and shares by 969%
Scottish College Ranking: Glasgow Clyde and City of Glasgow have considerably more followers.

Social Listening

We have recently introduced a new Social Listening service, enabling us to analyse and evaluate the performance of our competitors. It also provides fully interactive analysis of how other people are talking about the College on Facebook, Instagram and Twitter. This in turn better allows us to identify influencers, allies and detractors to engage with, nurture or monitor.

1st May 21 – 1st May 22 in numbers

- ◊ West College Scotland Mentions: 6,124 times
- ◊ Total Reach: 5,700,000 people
- ◊ Total Impressions (times people saw those posts): 14,000,000
- ◊ Unique Authors: 1,600 individuals mentioned West College Scotland

What others are saying about us on social media…

Word cloud

● Locations   ● Organizations   ● Keywords

Emotion volume

Total Mention Volume

13. FINANCIAL IMPLICATIONS

13.1 There are no direct financial implications associated with this paper.

14. STUDENT EXPERIENCE

14.1 There are no student experience implications directly associated with this paper.

15. HUMAN RESOURCES IMPLICATIONS

15.1 There are no human resource implications associated with this paper.

16. LEGAL IMPLICATIONS

16.1 There are no legal implications associated with this paper.

17. REPUTATIONAL IMPLICATIONS

17.1 There are no reputational implications associated with this paper.

18. COMMUNITY/PARTNERSHIP IMPACT

18.1 There are no community implications associated with this paper.

19. EQUALITIES IMPLICATIONS

19.1 There are no equality implications associated with this paper.

20. ENVIRONMENT IMPLICATIONS

20.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is invited to consider the report for information and approve.

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Estates Update
Presented By	Amy McDonald
Recommendation to Members	Consultation
Appendix Attached	No

PURPOSE

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WEST COLLEGE SCOTLAND

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	IT Update
Presented By	Brian Stobbs
Recommendation to Members	Review and note for information
Appendix Attached	No

PURPOSE

The purpose of this paper is to provide the Corporate Development Committee with an update in relation to IT developments, projects, and funding.

The paper is submitted

- *For review and note for information.*

PUBLIC

1. BACKGROUND

1.1.   This report provides the Corporate Development Committee with updates on Information Technology (IT) funding, developments, and projects, by reporting on the following areas:
- Demand
- Project Spend
- Security
- Key Projects
- Implications

2. DEMAND

2.1.   Recent events, both in terms of Cyber Incidents across society and in wider World Politics, along with adoption and adherence to evolving standards, place an ever-present demand for continual improvement of the College's Cyber Security and Resilience measures.

2.2.   As Staff continue to develop their use and reliance on Digital resources there is a need to ensure that they are provided with equipment that allows them to perform their role.

2.3.   Recent reports from Curriculum teams have shown that there are classroom areas requiring investment in improving the equipment provided to run class activities.

2.4.   Review of College operations advises that there are opportunities that exist in the College that would be more visible by improving the use of data.

3. PROJECT SPEND

3.1.   For Financial Year 2021-22, the IT team are delivering project activities, which are funded from the annual IT Project budget of £500,000 plus additional one-off funding of £458,000 received from the SFC, giving a total available budget of £958,000. The allocations and expenditures against this budget are categorised and reported on as follows:

Allocation	Amount Allocated	Expenditure to date	Details
User Device Renewals	£370,000	£353,000	Laptops for staff, Classroom PCs
Infrastructure	£284,000	£77,000	UPS (Uninterruptible Power Supply). Server, Network, Storage, Cloud Resources
Teaching and Learning Equipment	£49,000	£30,000	AV solutions for Classrooms, In-year Curriculum requests
Resource Enhancements	£112,000	£67,000	Self Service Lockers, Space utilisation solutions AV solutions for meeting rooms
Security Enhancements	£143,000	£133,000	Multi Factor Authentication, Reporting & Monitoring, Advanced Threat Protection (ATP)
TOTAL	**£958,000**	**£660,000**	(68.9% Expenditure to Date)

3.2.   An additional £1,000,000 of Student Support Funds has been identified as being available to invest in IT equipment where there can be a clear allocation of any spends to individual students. These funds are being allocated to purchase devices for student use. To date, £714,000 has been expended and planning in place to allocate a further £250,000

4. SECURITY

4.1.   The College continues to work on the controls set out in the Scottish Government's Cyber Resilience Framework. The group of staff working on responding to these controls has drawn up a priority list of actions to perform. Adherence is currently at the following position:

Report Date	Baseline	Target	Advanced
13 April 2021	83.33%	61.02%	30.77%
09 February 2022	85.00%	63.30%	39.08%
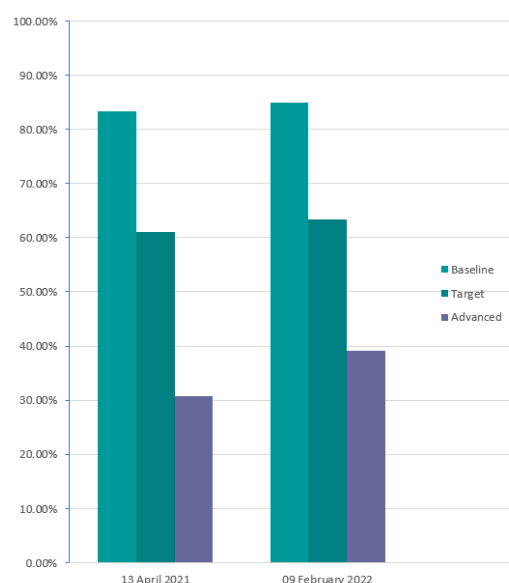
4.2.   The College recognises that a challenge is present around the area of information security management, in the respect that there is not currently a role in the structure that focuses on this area, like a *Chief Information Security Officer (CISO)* that can be found in other organisations. A proposal project in relation to this situation will be presented to the College Programme Board.

4.3.   An IT Systems Administration Audit was performed by the College's External Auditor - Wylie & Bisset – commencing on 1st March. A report from that audit has been submitted to Committee for information as a separate item on the agenda.

4.4.   The IT Team are continuing to introduce further security measures through the functionality available Microsoft 365 Defender tools, that came as part of the College's enhanced Microsoft subscription. Including the use of Privileged Identity Management (PIM) to manage the privileged roles used by the IT Team. Use of

PIM enables a fine-grained approach to management, control, and monitoring of privileged access to important College IT resources.

4.5.   The IT Team continue to plan for the introduction of Multi Factor Authentication (MFA) for all staff when they access Microsoft 365 resources (email, Teams, One Drives etc). Currently the team are piloting the use of MFA with all IT staff to gain an understanding of various options available and determine how best to use it in the College environment.

4.6.   The IT Team are engaging with the College's software reseller partner - Softcat – and software vendors, to research and explore solutions that could be of benefit to the College in areas such as, Cloud Backups, Monitoring , Patch Management, and Threat Containment

4.7.   Server Rationalisation work is continuing, to ensure that the College's Server Estate is operating with an appropriate quantity of servers and opportunities to utilise currently held Cloud resources are being fully realised. Focus is currently on the retirement of on-premise file servers as part of the *Use of Cloud Storage* key project detailed in section 5 of this update report.

5. KEY PROJECTS

5.1.   The College continues to offer Students a loan of an IT device for the duration of their studies with us. Work has now commenced on identifying specific course related requirements for Academic Year 2022-23. As part of these plans, the College will introduce Self-Service laptop lockers for students in the College libraries.

5.2.   The Staff Laptop Rollout program continues, and a communication has been sent out to all staff to remind those on term-time contracts, to collect a new laptop (if they have not done so already) before the summer recess.

5.3.   In order to utilise the College's cloud storage resources further, staff have been reminded that any 'personal' files remaining in on-premise storage (e.g., 'My Documents', home drives, on desktops, or laptop/PC hard drives) should be moved to their Microsoft One Drive resource. The IT Team have set up the College's Online SharePoint environment to host the contents of shared network drives and are planning for the migration of those materials .

5.4.   Work continues to build a reporting environment for the College using Power BI. Work to date has concentrated on the Student Records and HR datasets but will through time include other sets of data used within the College.

5.5.   As reported to Committee in the March update, the IT Team have been working with Microsoft, on options available for moving some of the College's Server Estate from on campus resources to using Cloud resources. This project is now on hold awaiting the completion of the Server Rationalisation work described earlier in this update.

5.6.   In excess of 600 classroom PCs will be renewed over the summer recess to address specific challenges reported by Curriculum colleagues and in other classroom areas to ensure effective resources are available for Curriculum activities.

5.7.   New network equipment procured will be deployed by the IT Team to ensure the College network continues to provide for College operations.

5.8.   The College Programme Board has approved the introduction of the *Unit-e Staff Advantage* solution to realise improvements in the use of Student Record data.

6. FINANCIAL IMPLICATIONS

6.1.   The financial implications in this report relate to the use of allocated budgets as detailed in section 3 above.

7. STUDENT EXPERIENCE IMPLICATIONS

7.1.   There are student experience implications associated with this paper, regarding the required renewal of classroom equipment.

8. HUMAN RESOURCES IMPLICATIONS

8.1.   Human Resources implications associated with this paper, relate to a requirement to review the structure of the IT Sector to ensure it is positioned to meet demand.

8.2.   In relation to the demand on the use of data – Work continues to transition roles & responsibilities relating to the two posts recently moved to the IT Sector (as reported to Committee in the March update)

8.3.   In relation to information security – addressing a challenge identified in this area (as detailed in section 4 above) may result in a requirement to alter roles & responsibilities and team structures.

9. LEGAL IMPLICATIONS

9.1.   There are no legal implications in this paper.

10. REPUTATIONAL IMPLICATIONS

10.1.   There are potential reputational implications in this paper, in respect to not providing students or staff with adequate equipment.

11. COMMUNITY / PARTNERSHIP IMPLICATIONS

11.1.   There are no community implications associated with this paper.

12. EQUALITIES IMPLICATIONS

12.1.   There are no equality implications associated with this paper.

13. ENVIRONMENT IMPLICATIONS

13.1.   There are potential environment implications in this paper, in respect to renewal of equipment and ensuring any disposals are performed in an environmentally friendly manner.

RECOMMENDATIONS

The Corporate Development Committee is requested to:

- Note the IT work which is going, particularly the Cyber resilience progress being made.
- The progress of IT projects.

WEST COLLEGE SCOTLAND

Agenda Item 08	

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Finance Update Report
Presented By	Alan Ritchie Director of Finance
Recommendation to Members	For Consideration
Appendix Attached	No

PURPOSE

This paper provides the Corporate Development Committee with updates in relation to the following matters:

- Financial Statements

- Scottish Funding Council Circulars

- Payment Portal

- Procurement

- Student Support Funding

The paper is presented in line with Corporate Development Committee Terms of Reference:

'To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.'

The paper is submitted *For Consideration*.

1.   Context

1.1   This report is intended to provide the Corporate Development Committee with an overview of key financial, student funding and procurement matters.

2.   Financial Statements

2020-21

2.1   The 2020-21 Financial Statements were laid before the Scottish Parliament in early April 2022 with no issues raised. Under the terms of section 22(5) of the Public Finance & Accountability (Scotland) Act 200, the College can now make the 2020-21 financial statements publicly available. The financial statements have been published on the College website and the Office of the Scottish Charity Regulator return has also been completed.

2.2   The audit of the Colleges 2020-21 financial statements is now complete.

2021-22

2.3   The College met recently with both Mazars, who undertake the financial statements audit, and with Wylie & Bisset, who undertake the student activity and funding audits, to plan the 2021-22 audit.

2.4   The College has agreed the following audit plan:
   • Student Funding audit   12-9-22
   • Student Activity audit   19-9-22
   • Financial Statements audit   19-9-22
   • SFC FES Activity Statement   30-9-22
   • Joint Audit / Corporate Development Committee   22-11-22
   • Board of Management   12-12-22

   This plan is in line with prior years.

2.5   The External Audit Planning Memorandum was considered by the 26 May 2022 Audit Committee and is included in this Committee agenda for information at agenda item (16). The planning memorandum sets out the audit approach, risk areas, levels of materiality and fee.

3.   Appointment of new External Auditor

3.1   Audit Scotland recently conducted an audit tender exercise on behalf of the Auditor General for Scotland (for central government, health and further education bodies) and the Accounts Commission for Scotland (for local government).

3.2 Following completion of the tender Audit Scotland are proposing that Azets Audit Services will be the College external auditor for the financial years 2022-23 to 2026-27 is.

3.3 The College was asked whether this appointment posed any conflict of interest and responded that it did not. The College is now awaiting formal confirmation of the appointment. The College has previously worked with Scott-Moncrieff, who joined the Azets Group in 2020.

4. Scottish Funding Council Publications

4.1 The SFC have issued the following funding announcements since the 8 March 2022 meeting:

Additional Easter study support funding in AY 2021-22
- Announce £97,242 of additional funding for colleges in Academic Year (AY) 2021-22 to boost Easter study support for senior phase learners. The College received an allocation of £6,332

Indicative college funding allocations AY 2022-23
- Announcement of indicative funding allocation for colleges for Academic Year (AY) 2022-23 further detail on the announcement can be found in the '2022-23 Budget and Financial Forecast' paper (agenda item 10)

Financial Sustainability of Colleges and Universities in Scotland
- The report presents an aggregate picture of the financial health of Scottish institutions based on a review of their latest forecasts.

- I would draw your attention to the Key Messages section on page 7 of the report:

  o As a result of additional funding from SFC, and their own mitigating actions, colleges managed the impact of the COVID-19 pandemic more positively than anticipated but longer-term financial sustainability remains challenging, with the sector forecasting deficits over the next two years.

  o As a result of an additional one-off injection of £15 million SFC grant to address the challenges of the global pandemic, Coronavirus Job Retention Scheme (CJRS) income of £9.5 million and lower staff and other operating costs, the sector forecast adjusted operating position for

2020-21 has improved with a projected surplus of £16.7 million.

- Without these two injections of funding the sector would have returned a deficit of £7.8m

o However, the financial outlook is challenging with the sector forecast adjusted operating position expected to deteriorate to a deficit of £5.7 million in 2021-22, followed by a deficit of £2.7 million in 2022-23, before returning to a small surplus of £2.0 million in 2023-24.

o Colleges remain heavily dependent on SFC grant funding which is forecast to amount to 79% of total income at a sector level in both 2020-21 and 2021-22.

o Most forecasts assume that student activity and other income targets will be achieved during 2021-22, however, these targets are likely to prove challenging to achieve in the context of the continued impact of the COVID-19 pandemic and may potentially result in recovery of SFC grant.

o Cash balances of £121.7 million and £64.9 million are forecast at the end of July 2021 and July 2022 respectively. The July 2021 position is much improved on previous forecasts due to a combination of the more favourable operating position because of the additional SFC grant and unspent balances of 'ring-fenced' SFC monies. It is expected that unspent 2020-21 funds will be spent or recovered during 2021-22

o The aggregated sector position masks varying degrees of challenges across all individual colleges.

College Staffing Data 2020-21

- This report is an overview of staff employed in the college education sector in Scotland from 2014-15 to 2020-21. It provides sector summary data on headcount and teaching and non-teaching (support) staff data by full-time equivalent (FTE) staff.

- Data for the 2020-21 College staff record was collected during the second year of the COVID pandemic. Where a staff member had been furloughed or re-joined the NHS/public health agencies to assist with the pandemic they are included in the reported figures.

College Performance Indicators 2020-21
- This report is an overview of college performance indicators from 2008-09 to 2020-21 with the main purpose to provide an overview of the latest year (2020-21) with contextual trends. The report provides a broad coverage of college teaching activity and presents an analysis of student outcomes for those students enrolled on courses leading to recognised qualifications.

- The 2020-21 academic year (AY) was impacted by the ongoing COVID-19 pandemic and the requirement for public health control measures that continued throughout 2020-21. The measures put in place to protect staff and students in 2020-21 were more strict and long-lasting than was experienced in 2019-20 and severely limited colleges' ability to deliver learning and teaching activities and student support services in-person. This resulted in a reduction in overall enrolments and reported student outcomes in 2020-21.

5.   Payment Portal

5.1   At the last Committee, the College advised that the focus going forward was to consider how best to manage data validation on the student records system, specifically the data which forms part of the students finance source selection.

5.2   The Finance and Student Records Departments have established a timetable and schedule of requirements with associated responsibilities which are being worked through. This collaborative approach is providing a clearer understanding of the importance on the outputs from a student perspective; it is anticipated that this mode of inter-departmental working will continue as the collaboration is proving effective.

5.3   Ongoing system enhancements are being considered, with work to develop options associated with funding for Individual Training Account to commence shortly.

6.   Procurement

6.1   The College procurement function is now fully provided through the Advanced Procurement Universities and College (APUC) shared services agreement. The APUC shared services agreement has meant that the College is able to provide a fully resourced procurement team who are supported by APUC. Although employed by APUC the procurement team operate as members of the College community and are integrating well into overall operations.

6.2   Since the March 2022 Committee meeting, the team have started the following procurement exercises:

Description	Value over 4 years £'000	Status
Abercorn Roof and Stone Works	900	Tender live – Return 6 June
Paisley Roof Works	750	Tender documents being prepared – expecting receipt from Rydens 23 May
Provision of PPE	360	Requirements being scoped / procurement routes being assessed
Catering 'Refresh'	100	Compiling requirements list
Cleaning and Janitorial Products	176	Tender documents being prepared. Framework options available.
Media Advertising	120	Tender documents being prepared. Framework options available.
Cash Collection	6	Tender documents being prepared. Framework options available.
Debt Recovery	16	Undergoing desktop evaluation of a framework.

6.3   In addition to the above work, the Team has completed the following procurement exercises/extensions:

Description	Value over 4 years £'000	New / Extension	Method of Award
Legal services	60	New	Framework -Direct award
Supply of paper and specialist paper	200	New	Framework -Direct award
Estate Project Management	900	New	Framework -Direct award
Waste disposal contract	490	Extension	Final Year
Taxi services for students and staff	540	Extension	Final Year
Insurance (1)	880	New	Framework Tender

Description	Value over 4 years £'000	New / Extension	Method of Award
Sports Department Uniforms (1)	352	New	Mini Competition of a Framework
Campus landscaping	20	Extension	Final Year
Fixed Telephony	10	Extension	12-month option as College wish to move to cloud based system in 2023.

(1)   Subject to Board of Management approval

Procurement & Commercial Improvement Programme (PCIP) audit

6.4   The College continues to prepare for the forth coming Procurement & Commercial Improvement Programme (PCIP) audit. This audit has now been running since 2015 with the PCIP assessment providing a means of measuring and reporting on the procurement and commercial capability of the College through the provision of evidence, based around a series of set questions and other evaluation methods.

6.5   The College received a score of 76% at the last PCIP audit and would look to maintain if not slightly improve upon that score.

6.6   The College is awaiting confirmation of the date of its assessment.

7.   Student Support Funding

7.1   Student Support Funding encapsulates several different funding streams which are supported through guidance and funding provided by the Scottish Funding Council (SFC) and Students Awards Agency for Scotland (SAAS).

7.2   The **Student Information Scotland (SIS)** portal is a Scottish Government resource which puts information about FE and HE student funding and finance altogether in one place for the first time, including help for parents, carers and education professionals.

College Funding Operations

7.3 Applications opened on 6 April for students to apply for 2022-23 funding where they have accepted an offer on a full-time eligible course. Updated funding rates were issued by the SFC on 26 April 2022 which enables the Funding Team to assess and award applications in full.

7.4 The Funding Team maintain regular contact with students throughout their application process through email, phone and Teams meetings. In addition, regular meetings are held with the Student Association to ensure any issues are dealt with in a timely manner.

7.5 The College is facing several significant challenges in continuing to fund the level of student support expenditure:

- The 2022-23 flat cash settlement for the FE sector may have implications for the overall student support fund budget.

- There has been an increase of 4.1% in all the bursary maintenance / accommodation and childcare payment rates in response to the level of inflation in the UK.

- Care experienced students are a Scottish Government priority with the level of maintenance payment to be made to this category of student double the amount paid to standard students.

- The cost of childcare payments is expected to increase given the cost-of-living crises and the pressure on wage demands

All these factors are expected to put pressure on the limited student support funding available to the College. It is also to be anticipated that students will require further support during 2022-23 as the cost-of-living crises deepens.

8. FINANCIAL IMPLICATIONS

8.1 There are financial implications associated with this paper which are yet unsubstantiated in relation to the 2022-23 budget. Further work is required to establish the funding gap and the actions required to be taken by the College to close the gap.

9. STUDENT EXPERIENCE

9.1 There are no student experience implications associated with this paper.

10. HUMAN RESOURCES IMPLICATIONS

10.1 There are potentially several human resource implications associated with this paper. However, until the funding gap is substantiated, and an action plan approved these implications cannot be quantified.

11. LEGAL IMPLICATIONS

11.1 There are no legal implications associated with this paper.

12. REPUTATIONAL IMPLICATIONS

12.1 There are no community implications associated with this paper.

13. COMMUNITY/PARTNERSHIP IMPACT

13.1 There are no community implications associated with this paper.

14. EQUALITIES IMPLICATIONS

14.1 There are no equality implications associated with this paper.

15. ENVIRONMENT IMPLICATIONS

15.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is invited to consider and note the report for information.

WEST COLLEGE SCOTLAND

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Management Accounts to 30 April 2022
Presented By	Alan Ritchie Director of Finance
Recommendation to Members	Approval
Appendix Attached	Yes 09(a) – Management Accounts to 30 April 2022

PURPOSE

Agenda Item 10

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	2022-23 Budget and Financial Forecast
Presented By	Alan Ritchie Director of Finance
Recommendation to Members	For Approval
Appendix Attached	Yes 10(a): 2022-23 Budget 10(b): 2022-23 SFC Funding

PURPOSE

WEST COLLEGE SCOTLAND

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Procurement Contract Approvals
Presented By	Vivienne Mulholland Head of Finance and Student Funding
Recommendation to Members	For Approval
Appendix Attached	No

PURPOSE

The paper is presented in line with Corporate Development Committee Terms of Reference:

'*To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.'*

The paper is submitted *For Approval*.

1.   Background

1.1   This paper provides a summary of the procurement process undertaken to date regarding:
A) Insurance and Insurance Services
B) Sports Uniforms
C) Personal Protective Equipment (PPE)
D) Estates Projects

1.2   The College has completed two procurement exercises - Insurance and Sports Uniforms which require the approval of the Committee, with the Insurance tender requiring to be subsequently approved by the Board of Management.

1.3   The requirement from the Personal Protective Equipment (PPE) tender is currently being scoped and due to the tender timescales being out with the Committee dates, the College will be requesting that the Committee delegate the awarding of the contract to the Principal and the Chair of the Committee.

2.   Procurement Process

A) Insurance and Insurance Services

2.1   The College is seeking to appoint a supplier through the APUC Insurance Services Framework as the existing provider is out of contract from 31 July 2022.

2.2   An Invitation to Tender (ITT) was published by the College on 7 March 2022 inviting bidders to submit responses by the deadline of 18 April 2022. Of the three suppliers on the framework two downloaded the ITT via the Public Contracts Scotland (PCS) portal and submitted compliant bids by the due date.

2.3   The one supplier who did not engage with the process was contacted to indicate why they did not respond. Despite reminders asking for a response the College did not receive any reason why they did not engage in the tender process.

2.4 The evaluated scores for the two submitted bids were as follows:

Service Provider	Commercial Score (Max 70%)	Technical Score (Max 30%)	Total Score (Max 100%)
Education Scotland Ltd	70.0%	30.0%	**100.0%**
Zurich Municipal	23.6%	30.0%	**53.6%**

2.5 The College annually spends £220,000 on insurance-related products.

2.6 The offering provided by Education Scotland Ltd includes the provision of cyber insurance and an enhanced level of business interruption insurance.

2.7 The Education Scotland Ltd expected annual insurance cost from 2022-23 will be £220,000 inclusive of VAT and Insurance Premium Tax (IPT) including the additional covers noted in 2.5 above.

2.8 The contract will be for an initial three-year period from 1 August 2022 to 31 July 2025, with the option to extend this by another year to 31 July 2026. In total, the College expects to spend £880,000 over the four years of the contract.

2.9 The insurance rate charged will remain fixed under a long-term agreement for the duration of the contract and the College will be able to receive an annual low claims rebate of £11,000 (subject to claims experience).

B) Sports Uniforms

2.10 The College is seeking to supply students with sports clothing using a supplier that can deliver a high standard of product. The best route to procurement was deemed a mini competition conducted through an existing APUC Framework.

2.11 An ITT was published by the College on 18 February 2022 inviting all five suppliers on the APUC Framework to bid. Three suppliers on the framework downloaded the ITT via the PCS portal and submitted compliant bids.

2.12 The College contacted the two suppliers who did not submit tenders to establish why they did not submit documentation. Neither organization provided a reason why they did not submit a tender.

2.13 A User Intelligence Group (UIG), formed of key stakeholders including students, informed the scoping requirements and undertook the technical evaluation part of which involved reviewing samples of the required uniforms.

2.14 The College Procurement Team undertook a consensus meeting and the evaluated scores for the three compliant bids were as follows:

Service Provider	Commercial Score (Max 35%)	Technical Score (Max 65%)	Total Score (Max 100%)
Only Sport	17.37%	55.11%	**72.48%**
Arco	35.00%	23.28%	**58.28%**
White Label Sourcing	18.59%	30.89%	**49.48%**

2.15 The annual cost to the College will be £88,000. The contract will be for an initial two-year period from 13 June 2022 to 12 June 2024 with the option to extend this by two further 12-month periods to 12 June 2026. The anticipated cost to the College over the four years of the contract is £352,000.

2.16 Prices will remain fixed for the duration of the contract including the extension periods.

C) **Personal Protective Equipment (PPE)**

2.17 The Procurement Team are currently engaged with reviewing the College requirements for PPE through a User Intelligence Group (UIG) composed of various stakeholders across several professional services and teaching areas. This process has taken longer than anticipated but is expected to provide a greater benefit to the College through the consolidation of the overall organisational PPE requirements.

2.18 This collaborative approach is also drawing on the analysis of suppliers which the College is currently using and have had to use because of the impact of the global pandemic and supply chain issues.

2.19 The UIG are also considering the guidelines in relation to PPE and the evolving nature of PPE since the last tender was undertaken.

2.20 The UIG are also considering the content of an upcoming new PPE framework from Scotland Excel which is due for release 1 June 2022. This new framework will take account of suppliers who are able to fulfil the requirements and any new qualitative aspects of PPE.

2.21 The indicative timing of this procurement exercise is noted below:

- Tender to be issued – 3 June
- Return of tender – 13 June
- Evaluation of tender – 24 June
- Contract award – 1 July
- Supply of initial PPE – 11 July

2.22 The requirement to have PPE available for the start of the new academic year does not allow the College to bring a recommendation to the Corporate Development Committee.

2.23 The exercise to establish the College PPE requirements is ongoing and therefore the College is unable to specify the intended 4-year contract value. The 4-year contract cost will not exceed £500,000 which therefore allows the Corporate Development Committee to approve the intended course of action as noted below.

2.24 The Corporate Development Committee are requested to delegate authority to the Principal and the Chair of the Committee to approve the award of a 4-year contract for the provision of PPE.

D) Estates Projects

2.25   Members gave delegated authority for the Principal to continue
with the tendering / awarding of the essential estate maintenance
work program. This delegated authority was provided to ensure
that the Colleges essential maintenance budget is committed
during the year. Authority was provided running to 31 May 2022 on
the list of projects noted below, costs of which exclude VAT at
20%:

Location		Cost				Comments
Campus	*Project*	*Estimated Project Construction Cost EX VAT*	*Professional Fee - EX VAT Ryden*	*Professional Fee- EX VAT DSSR*	*Target Completion Date*	*Comments*
Paisley	***Abercorn Building -** external roof & fabric repairs*	£900,000	£ 91,480	n/a	14.04.2023	Tender issued 10 June 2022
Paisley	***Roofs -** Various*	£750,000	£ 65,020	n/a	27.01.2023	Documents with WCS, C Tsang meeting A Narbutt & S Whitehead to discuss documents and potentially additionally scope on 09/05/2022.
Paisley	***Oakshaw Building -** Feasibility*	n/a	£ 10,220	TBC	TBC	Pending result of DSSR investigation into Oakshaw electrics
Paisley	***Oakshaw Building -** Electrics*	TBC	£ 4,500	£3,800	TBC	Site Survey by DSSR 05.04.2022 Updated report received, Ryden reviewed report and passed to WCS on 13 May 2022. Report highlights considerable urgent works.
Paisley	***Abercorn Building -** Ceiling Investigation*	TBC	TBC	TBC	TBC	Initial site inspection for 06.04.22 to kick off investigation. Cost received, Ryden reviewing and to advise week ending 13 May 2022

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Location		Cost				Comments
Campus	Project	Estimated Project Construction Cost EX VAT	Professional Fee - EX VAT Ryden	Professional Fee- EX VAT DSSR	Target Completion Date	Comments
Greenock	**Waterfront Building**	£750,000	£ 74,160	TBC	TBC	DL has inspected the property with structural engineer, DL to update plan showing proposed area for investigation and issue to WCS by week ending 13 May 2022
Clydebank	**Building Management System (BMS)**	£150,000	£ 3,780	£5,000	TBC	DSSR Fee Estimated due to extent of works being unknown. Scope likely to be extended to full WCS Estate
Clydebank	**BAE Workshops**	£210,000	£ 20,000	£12,800	15.08.22	Site Survey by Ryden & DSSR 08.04.2022. Maco Construction identified for direct award; site meeting arranged 10 May 2022.
Greenock	**Finnart Street- Feasibility**	TBA	£ 15,000	TBC	TBC	Indicative Fee: WCS Brief undefined at present. WCS intend to circulate initial brief - w/c 04.04.22
Renfrew North	**Catering**				TBC	Initial Inspection confirmed as 10 May 2022.
Total ex VAT		**£2,760,000**	**£284,160**	**£21,600**		

2.26 Authority is requested from members under Paragraph 3.3. of the Scheme of Delegation that the Principal and the Chair of the Committee be given the authority to continue the tendering and contracting process associated with these substantial contracts through to the date of the next Corporate Development Committee meeting when the position will be reviewed. These arrangements are sought to ensure the tendering process can continue and that the College maintenance funds are able to be fully committed in the current financial year.

3. FINANCIAL IMPLICATIONS

3.1 There are financial implications associated with this paper. The procurement actions noted in the paper ensures that the College complies with the College Financial Regulations.

4. STUDENT EXPERIENCE

5.1 There are no student experience implications associated with this paper.

5. HUMAN RESOURCES IMPLICATIONS

6.1 There are no human resource implications associated with this paper.

6. LEGAL IMPLICATIONS

7.1 There are legal implications associated with this paper. The use of a framework agreement ensures that future procurements of estate management services are not open to challenge.

7. REPUTATIONAL IMPLICATIONS

8.1 There are no reputational implications associated with this paper.

8. COMMUNITY/PARTNERSHIP IMPACT

8.1 There are no community implications associated with this paper.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is requested to:

1. Approve to the Board of Management the award of a contract via a framework agreement for the provision of Insurance and Insurance Services to **Education Scotland Ltd** for an initial three-year period with the option to extend for a further year.

2. Award the supply of Sports Uniforms to **Only Sports Ltd** for an initial two-year period with the option to extend for two further 12-month periods.

3. Delegate authority to the Principal and the Chair of the Committee to approve the award of a 4-year contract for the **provision of PPE**.

4. Approve that the Principal and Chair of the Committee can continue the tendering and contracting process associated with the essential **estate maintenance projects** through to the date of the next CDC meeting.

WEST COLLEGE SCOTLAND

Agenda Item 12	

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	2021-22 Governance Compliance Report
Presented By	Vivienne Mulholland Head of Finance and Student Funding
Recommendation to Members	For Noting
Appendix Attached	No

PURPOSE

The objective of this report is to provide assurance to the Corporate Development Committee that the College is operating in compliance with:

- The Scottish Funding Council Financial Memorandum.
- The Scottish Public Finance Manual.
- The Code of Good Governance.

The paper is presented in line with West College Scotland Corporate Development Committee Terms of Reference:

'To ensure adherence to statutory requirements related to the College's financial affairs and compliance with the Financial Memorandum, Scottish Public Finance Manual (SPFM) and related guidance (including Accounting Policies in the Financial Statements) and to provide the Board of Management with assurance on these matters.'

The paper is submitted *For Noting.*

1. SFC Financial Memorandum

1.1 Under the terms of the Further and Higher Education (Scotland) Act 2005 the Scottish Funding Council (SFC) may attach terms and conditions to the payment of grant made to institutions. It is a term and condition of grant payments from the SFC that the institution's governing body and its designated officers comply with the requirements set out in the **Financial Memorandum (FM)**.

1.2 The FM was revised and issued in December 2014 and has not been subject to any further change since that time. This review has therefore been carried out against the conditions set by the December 2014 version.

1.3 Noted below are the key areas of the FM and how the College is complying. For each requirement the College has assessed the level of compliance assurance. This assessment is recorded in detail and a summary of the outcome is noted in the form of the following RAG analysis:

High	Minor issues / weaknesses were identified - Overall high level of assurance provided.
Medium	Some issues / weaknesses identified which require to be addressed – Overall medium level of assurance provided
Low	Major issues / weakness identified which require to be addressed urgently – Overall limited or no assurance provided.

1.4 The table below shows how the college has complied with the SFC Financial Memorandum:

Financial Memorandum Requirement	Financial Memorandum Condition	Assurance Level
SFC's governance requirements of the institution - SFC requires the governing body to comply with the	Public funds are used in accordance with relevant legislation, the requirements of the FM and only for the purpose(s) for which they were given. Strategic, capital or other grant funding must only be used for the purpose for which it is provided by the SFC.	

Financial Memorandum Requirement	Financial Memorandum Condition	Assurance Level
principles of good governance set out in the Code of Good Governance for Scotland's Colleges. The SFC also require the governing body to ensure that:	Subject to any legal requirement to observe confidentiality, the institution 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 institution strives to achieve value-for-money and is economical, efficient and effective in its 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 as agreed with SFC.	
	The institution plans and manages its activities to remain sustainable and financially viable. An institution is being managed on a sustainable basis if, year on year, it generates sufficient 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 institution 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 institution has an effective policy of risk management and risk management arrangements.	
	The institution 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 the SFC on request, as necessary, for the exercise of its functions and to gain assurance	
	The institution is engaged actively in continuously enhancing the quality of its activities and involves students and other stakeholders in these processes.	

Financial Memorandum Requirement	Financial Memorandum Condition	Assurance Level
Public sector pay policy	The institution must have regard to public sector pay policy set by the Scottish Ministers.	
Tuition Fees	Where applicable, the institution must charge student tuition fees at the levels set by the Scottish Ministers under either the Student Fees (Specification) (Scotland) Order 2006 or the Student Fees (Specification) (Scotland) Order 2011, whichever is applicable.	
Student Activity	Where appropriate, the institution must provide data returns requested by the SFC by the deadlines and to the standards specified.	
Student support guidance	Where appropriate, the institution must follow SFC's Student Support Guidance.	
European Social Funds	Where the institution is in receipt of European Social Fund funding, it must follow SFC ESF guidance.	
Audit and accounting	The governing body must appoint an Audit Committee and ensure the establishment and maintenance of effective arrangements for the provision of internal and external audit. For incorporated colleges and Regional Boards, Audit Scotland will appoint external auditors.	
	The Audit Committee must produce an annual report to the governing body of the institution.	
Accounts direction	The institution must follow the SFC's current Accounts Direction in the preparation of its annual financial statements.	
Internal Audit	The institution 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 Scottish Public Finance Manual.	

Financial Memorandum Requirement	Financial Memorandum Condition	Assurance Level
	The institution must inform 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 institution 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 the financial and other management control systems, identified by the audit needs assessment process. It must cover all activities in which the institution has a financial interest, including those not funded by SFC.	
	The head of internal audit must 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 institution's risk management, internal control, and governance.	
	The report must be presented to the institution's Audit Committee and a copy sent to SFC.	
Value for Money	The institution must have a strategy for reviewing systematically management's arrangements for securing value for money.	
	As part of its internal audit arrangements, the institution must obtain a comprehensive appraisal of management's arrangements for achieving value for money.	

Financial Memorandum Requirement	Financial Memorandum Condition	Assurance Level
External Audit	The external auditor must be 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 must also be 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 institution's annual report and financial statements are presented.	
	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 audit committee to notify the external auditor of such meetings.	

2   Scottish Public Finance Manual (SPFM)

2.1   A major element to ensure compliance with the **Scottish Public Finance Manual** (SPFM) is that the College maintains an up to date set of Financial Regulations.

2.2   The **College Financial Regulations** are reviewed annually by the College to ensure they remain up to date in relation to legislation and best practice. The 14 September 2021 Corporate Development Committee meeting reviewed the most recent Financial Regulations. The 4 October 2021 Board of Management meeting approved the updated College Financial Regulations, and these were uploaded to the College intranet and website.

2.3   The internal auditors reviewed the Financial Regulations as part of the 2021-22 internal audit plan, where the scope of the audit was to ensure that the Financial Regulations:

- Were robust, fit for purpose and kept under regular review.
- Complied with current guidance, such as the Scottish Public Financial Manual, the College's Financial Memorandum with the Scottish Funding Council and CIPFA's Model Set of Financial Regulations.
- Complied with good practice from across the FE sector.

2.4   The auditor's opinion was:

> *'We can provide a <u>strong level of assurance</u> over the suitability of the College's Financial Regulations. We can confirm that the Financial Regulations comply with the requirements of the Scottish Public Finance Manual, the Scottish Funding Council's Financial Memorandum and are in line with CIPFA's Model Set of Financial Regulations for Academies, Colleges and Universities.'*

2.5   There have been several revisions to the Scottish Public Finance Manual during the past year, with the changes since May 2021, along with the impact upon the College Financial Regulations, summarised below:

- **May 2021 - Property acquisition, disposal and management**
  - The section gives guidance on procedures for acquisition, disposal and management of assets (property, land and buildings). Specific exceptions to the scope of the guidance has been amended to clarify obligations of Crown Estate Scotland in respect of disposals and acquisitions in pursuance of its overall aims.

  - *Impact: None as this does not apply to the operations of the College.*

- **June 2021: Settlement agreements, severance, early retirement and redundancy terms**
  - This chapter of the SPFM has been updated to clarify wording and introduce refreshed supporting templates for business cases.
  - Clarification given on maximum payback period of 24 months for Voluntary Severance

- more detail about the purpose of the £95,000 cap in ensuring that exit payments for the devolved public sector are fair and equitable while providing value for money for the people of Scotland
- for Voluntary Severance, notice periods will be worked and outstanding leave taken prior to termination of employment
- the draft confidentiality clause has been reworded
- flowcharts updated to more clearly set out the governance around advice and decision steps, including when business cases are referred to senior management for review
- Redundancy section has been updated to reflect the link to the public sector pay policy

- *Impact: The College has reflected the SPFM updated requirements in both the historic 12mth Voluntary Severance scheme and the current 6mth Voluntary Severance scheme*

- **February 2022: Assurance Framework**
    - This section of the SPFM relates to the assurance framework and the signing of the governance statements provided by Accountable Officers as part of the annual accounts process. The certificates of assurance guidance relates specifically to constituent parts of the Scottish Administration i.e. the core Scottish Government (SG), the Crown Office and Procurator Fiscal Service, SG Executive Agencies and non-ministerial departments.
    - This section of the SPFM does not apply to colleges as the College Principal is required annually to sign a 'Certificate of assurance to the Accountable Officer if the Scottish Funding Council'.

    - *Impact: None as this does not apply to the operations of the College and is subject to a separate reporting arrangement.*

- **March 2022: Borrowing, Lending and Investment**
  - Annex A of this chapter has been added to provide additional guidance in respect of investment in private businesses by Scottish Ministers. The existing guidance supplements the guidance contained within the main chapters of the SPFM and provides a clear and appropriate framework for Scottish Government investment.

  - *Impact: None as this does not apply to the operations of the College.*

2.6 The above changes, which have been made to the SPFM during the year, have had a limited impact. The College is of the view that the recently updated Financial Regulations remain compliant with these. The College continues to monitor any revisions made to the SPFM and will annually update the Financial Regulations as required.

2.7 As noted above, the College is required to submit an annual assurance statement to the SFC. This statement is received from all Colleges and allows the SFC Chief Executive to sign a similar assurance statement to the Scottish Government. The College received the 2021-22 Certificate of Assurance on 7 April 2022 and made the required return on 22 April 2022. Based on a review of the Audit Scotland Assurance Statement Checklist, the Principal signed to state that:

> *'I can confirm that these controls have been, and are, working well. There are in my opinion no significant matters arising in the college which would require to be raised specifically in the governance statement.'*

2.8 The table below shows the key areas of the SPFM as referenced in the Financial Memorandum between the College and the SFC and rates the compliance assurance using the same scale as noted in 1.3 above:

Area	Condition	Assurance Level
General	5. The institution must follow the requirements of the Scottish Public Finance Manual, except where any special actions or derogations have been agreed with the Scottish Ministers.	
	7. In cases where the SPFM requires bodies to notify or request prior approval from the Scottish Government, the institution must, in the first instance, contact SFC.	
Cash management and banking	12. The institution may extend existing banking arrangements provided they are not extended beyond Financial Year 2016-17. Any extension beyond Financial Year 2016-17 requires the agreement of the Scottish Ministers.	
	13. The institution can operate bank overdraft facilities to assist it in managing the timing of income and expenditure through its bank account. Overdrafts should not be used as a means of increasing borrowing.	
Contingent commitments	14. The institution 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 institution 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.	
	15. The institution should also provide assurance that, in the event of the contingent liability arising, it can be met from within the institution's own resource, or that appropriate insurance cover has been arranged.	

Area	Condition	Assurance Level
Delegated financial limits and annual reporting requirements	17. The institution's specific delegated financial limits are set out in the FM. The institution must obtain SFC's prior written approval before entering into any undertaking to incur any expenditure that falls out with these delegations.	
	18. Prior SFC approval must always be obtained before incurring expenditure for any purpose that is, or might be considered, novel, contentious or repercussive or which has or could have significant future cost implications.	
	21. The institution must establish appropriate documented internal delegated authority arrangements consistent with the Delegated Authority section of the SPFM and the FM.	
Donation of surplus funds to arms-length foundations	23. The institution may donate any surplus on its income and expenditure account as at 31 March each year to its arms-length foundation (ALF). The donation must take place in the financial year in which it arises and is subject to sufficient cash and resource cover being available.	
Duties to provide information on certain expenditure as required by The Public Services Reform (Scotland) Act 2010	24. As soon as is reasonably practicable after the end of each financial year, the institution must publish a statement of any expenditure that it has incurred during that financial year on or in connection with the matters described below. Public relations Overseas travel Hospitality and entertainment External consultancy	
	25. As soon as is reasonably practicable after the end of each financial year, the institution must publish a statement specifying the amount, date, payee and subject-matter of any payment, relating to any of the matters listed above, made during that financial year which has a value in excess of £25,000.	

Area	Condition	Assurance Level
Early departures of staff	*26.* The institution must follow the requirements of the SPFM in determining settlement agreements, severance, early retirement and redundancy arrangements and payments. In addition, the institution must have regard to the principles of good practice in managing early departures of staff contained in Audit Scotland's May 2013 report: *Managing early departures from the Scottish public sector.*	
	27. In line with the requirements of the SPFM, the institution's severance scheme must be approved by SFC. 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 institution to seek approval to the individual payment from SFC.	
	28. However, special severance payments in excess of £1,000 must be approved by SFC, except where provision for such payments has been included in a severance scheme approved by SFC.	
External business and management consultancy contracts	29. Any external consultancy contracts with a value of more than £100,000 must be approved in advance by the SFC.	
Impairments, provisions and write-offs	30. Assets must be recorded in the Balance Sheet at Depreciated Replacement Cost (DRC) 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.	

Area	Condition	Assurance Level
Insurance	33. The Scottish Ministers have agreed a derogation whereby institutions can extend their current commercial insurance arrangements for three years to 31 July 2024.	
Investments	34. The institution must not make any investments of a speculative nature without the prior written approval of SFC.	
Procurement and payment	35. The institution's procurement processes must reflect the relevant guidance provided by the Advanced Procurement for Universities and Colleges (APUC), and relevant policy and advice issued by the Scottish Procurement Directorate. Procurement must be undertaken by appropriately trained and authorised staff and treated as a key component of achieving the institution's objectives consistent with the principles of Best Value, the highest professional standards and any legal requirement.	
	36. Any proposal to award a contract without competition (non-competitive action) must be approved in advance by SFC. Specific delegated authority is given to award a contract without competition for £25,000 or less without advance approval.	

3   Code of Good Governance

3.1   The College continues to follow the Code of Good Governance.

3.2   In accordance with Paragraph D.23 of The Code of Good Governance for Scotland's Colleges, "*the board must keep its effectiveness under annual review and have in place a robust self-evaluation process. There should also be an externally facilitated evaluation of its effectiveness at least every three years. The board must send its self-evaluation (including an externally facilitated evaluation) and board development plan (including progress on previous year's plan) to its funding body and publish them online*".

3.3   It was agreed at the 7 February 2022 Board meeting that, for the annual internal Board effectiveness review 2022, the same survey that was used in 2021 should be issued to all Board members again this year. The survey was issued on 1 March 2022 with a closing date of 18 March 2022.

3.4   The results from the survey, together with the outputs from the Chair and Board members 1:1 discussion held in 2021, will inform the 2022 Board of Management Development Action Plan.

3.5   A session for Board members was held on Monday 25 April 2022 to discuss the survey results and analysis report and agree the formulation of a 2022 Board of Management Development Action Plan.

3.6   The Board Internal Effectiveness Review Report and its Development Action Plan for 2022 will be presented for approval to the Board at its meeting scheduled for 13 June 2022. Once approved, it will be submitted to the SFC before the end of June 2022 and will also be published on the College website.

3.7   The Board last undertook an externally facilitated evaluation of its effectiveness in late 2019 with the feedback report being approved at the Board meeting held in February 2020

4.   FINANCIAL IMPLICATIONS

4.1   There are no financial implications associated with this paper.

5.   STUDENT EXPERIENCE IMPLICATIONS

5.1   There are no student experience implications associated with this paper.

6.   HUMAN RESOURCES IMPLICATIONS

6.1   There are no human resource implications associated with this paper.

7.   LEGAL IMPLICATIONS

7.1   There are legal implications associated with this paper.

8.   REPUTATIONAL IMPLICATIONS

8.1   There are no reputational implications associated with this paper.

9.   COMMUNITY/PARTNERSHIP IMPACT

9.1   There are no community implications associated with this paper.

10.   EQUALITIES IMPLICATIONS

10.1   There are no equality implications associated with this paper.

11.   ENVIRONMENT IMPLICATIONS

11.1   There are no environmental implications associated with this paper.

RECOMMENDATION
The Corporate Development Committee is requested to consider the assurance provided in relation to governance compliance.

WEST COLLEGE SCOTLAND

Agenda Item 13	

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	People Report
Presented By	Natalie Smith Director Organisational Development and HR
Recommendation to Members	Consideration
Appendix Attached	No

PURPOSE

This paper provides the Corporate Development Committee with updates in relation to the following matters:

- Nursery and Catering Changes
- National Bargaining
- Health, Safety and Wellbeing
- Voluntary Severance

The paper is presented in line with Corporate Development Committee Terms of Reference:

'To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.'

The paper is submitted *For Consideration*.

1.   CONTEXT

1.1   This report is intended to provide the Corporate Development Committee with an overview of key updates in relation to college people-related activities.

2.   NURSERY AND CATERING CHANGES

2.1   Further to the decision to close the nursery being taken on 15 March 2022, the college has now concluded collective consultation with employee representatives.

2.2   Individual consultation meetings have also concluded and all bar one member of staff working in the nursery have either been redeployed or chosen to take voluntary severance. We are working with the final member of staff to determine what is best for them.

2.3   The College continues to meet with representatives from Unison and Unite trade unions regarding the changes to the catering service, albeit much less frequently than previously, and we expect to move the discussion to the usual meetings with local reps from June.

2.4   Individual consultation meetings have concluded for the catering staff. All staff have either been redeployed or chosen to take voluntary severance.

3.   NATIONAL BARGAINING

Teaching Staff Pay

3.1   For the year 1 September 2021 to 31 August 2022, teaching staff unions have been offered an increased settlement from £850 to £900 plus a one-off non-consolidated payment of £150 in recognition of the efforts made during the pandemic. This has been rejected.

3.2   EIS-FELA lodged a formal dispute on 27 January 2022 over the management side's failure to make a reasonable pay offer in the 2021-22 NJNC national pay negotiations.

3.3   EIS-FELA has implemented strike action. At the time of writing, they had undertaken 7 strike days with further dates planned to the end of June 2022.

3.4   EIS-FELA has also implemented Action Short of Strike action. At the time of writing the sector is considering the colleges response to certain aspects of this.

Support Staff Pay

3.5   For the year 1 September 2021 to 31 August 2022, support staff unions have been made a final offer of £850 plus a one-off non-consolidated payment of £150 in recognition of the efforts made during the pandemic. This has been rejected and, unlike the teaching union, the staff and management sides haven't met since the offer was rejected.

3.6   Unison balloted members for action but only achieved a 47.8% turnout. From 1 March 2017, section 2(1) of the Trade Union Act 2016 amended the position that, in addition to a majority being in favour of the strike action, at least 50% of the members entitled to cast a vote must do so, for any strike action to be lawful. Therefore, Unison is unable to proceed with industrial action related to the 2021/22 pay offer.

3.7   The other support staff union recognised by West College Scotland, Unite, has advised members that whilst they intended to commence an industrial action ballot, further to Unison not taking industrial action they have decided that it is not appropriate to proceed with the ballot.

3.8   At the time of writing, College Employers Scotland are waiting for the support staff unions to respond.

Job Evaluation

3.9   Unison lodged a national dispute on 10 May regarding the national job evaluation project. Notification of this dispute was received on 10 May and as yet there has been no discussion with support staff trade union representatives on the full detail of this dispute and how resolution may be achieved.

3.10   The dispute is in relation to:
- College Employers Scotland taking control of the final stages of the scoring and quality assurance process
- Unison's belief that College Employers Scotland have obstructed reasonable quality assurance work by job analysts
- College Employers Scotland issuing analysts with notice ahead of the end of their contracts, beginning the dismantling of project infrastructure without appropriate consultation or agreement with trade union partners.

4.   HEALTH, SAFETY AND WELLBEING

Covid-19

4.1   The College continues to meet with trade union representatives fortnightly through our Covid-19 Mobilisation Group.

4.2   The College has updated its guidance in line with the updated guidance from Scottish Government further to restrictions in society being lifted from 18 April 2022 and testing being withdrawn from 29 April 2022.

4.3   The College continues to encourage wearing a mask in public areas, however, will no longer enforce this and it is an individual's choice as to whether to wear a mask whilst on campus.

4.4   With tests for COVID-19 ceasing to be provided, the College is now asking students and staff to follow Scottish Government guidance which is to isolate if they have a fever or symptoms which make them too unwell to attend College. If they do have access to Lateral Flow Tests and they test positive then students or staff are advised remain at home for 5 days, in line with the Scottish Government guidance, however this is not a legal requirement.

5.   VOLUNTARY SEVERANCE (VS)

Targeted Teaching VS Scheme

5.1   Teaching staff in Music, Music Business, Hairdressing, Beauty and Makeup Artistry were offered the opportunity to apply for voluntary severance under the scheme that expires at the end of July 2022. This was due to the identification of over-staffing in these areas based on planned course-delivery from 2022/23 and beyond.

5.2   Savings of 2.0 FTE have been achieved by accepting 2 applicants.

College Wide VS Scheme

5.3   The College secured approval from the Board of Management and the Scottish Funding Council to launch a new 3 year scheme in late April 2022 to take effect from 1 August 2022 when the current scheme expires. This scheme reduces the maximum payment to individuals to 6 months pay, rather than the previous schemes 12 months pay.

5.4 This scheme was open to all staff and 18.3 FTE savings have been made by accepting 22 applicants.

6. FINANCIAL IMPLICATIONS

6.1 There are financial implications directly associated with this paper. The acceptance of VS applications creates a severance cost in the current year and financial recurring saving in 2022/23 which is reflected in the financial position as presented in CDC papers 9 and 10.

7. STUDENT EXPERIENCE

7.1 There are student experience implications directly associated with this paper. The longer the EIS industrial action continues, the bigger the potential impact on students. The College is monitoring this.

8. HUMAN RESOURCES IMPLICATIONS

8.1 There are several human resource implications associated with topics that have been updated on in this paper. The topics covered all have an impact on employee engagement of staff.

9. LEGAL IMPLICATIONS

9.1 There are no legal implications associated with this paper.

10. REPUTATIONAL IMPLICATIONS

10.1 There are no reputational implications associated with this paper.

11. COMMUNITY/PARTNERSHIP IMPACT

11.1 There are no community implications associated with this paper.

12. EQUALITIES IMPLICATIONS

12.1 There are no equality implications associated with this paper.

13. ENVIRONMENT IMPLICATIONS

13.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is invited to consider and note the report for information.

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	People Strategy
Presented By	Natalie Smith Director Organisational Development and HR
Recommendation to Members	Consideration
Appendix Attached	No

PURPOSE

This paper provides the Corporate Development Committee with background and context to the People Strategy 2030, attached in paper 14a.

The paper is presented in line with Corporate Development Committee Terms of Reference:

'To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.'

The paper is submitted *For Consideration*.

1. CONTEXT

1.1 The Board of Management approved the College People Strategy 2016-2019. A refreshed version of that People Strategy was approved in March 2021 with the agreement that an updated People Strategy be developed over the next 12 months.

1.2 A 'People Strategy 2030' has been developed and is enclosed in Paper 14a. It covers an 8 year period reflecting the time required to implement culture change, and sets out the direction of travel between now and 2030.

1.3 Annual workplans for the Organisational Development and HR directorate will be aligned towards delivery of the People Strategy 2030 and will drive incremental change over the period.

2. WHERE ARE WE NOW?

2.1 The College has Fair Work practices and excellent employee benefits with some external recognition for these.

2.2 Employment relations are felt to be generally good within the College, despite recent national strike action by the EIS.

2.3 The College has an annual turnover of staff of around 9% with an absence rate of around 4%, which is slightly higher than some other Scottish colleges and public sector organisations, resulting largely from long term sickness cases which the HR team support the management of.

2.4 The impact of the pandemic has changed the way that most staff like to work, and we currently have a working group consisting of staff from across the College and trade union representatives considering new ways of working as we emerge from the pandemic and conclude our hybrid working pilot. The pandemic has changed the way we work and in the next academic year the college's approach to hybrid working will be formally implemented.

2.5 Attachment to the legacy colleges is still impacting upon the 'One College' culture we've been seeking since merger. This was evidenced in the 2021 staff survey with only 39% of respondents agreeing or strongly agreeing with the statement 'We now have a one college culture'.

2.6 The financial challenges affecting the sector are expected to continue for the next few years which will impact on the level of investment the college can make in any area, including our people.

3. VISION

3.1 "Together we will create a sector-leading environment of fair work, where colleagues feel deeply connected with the College's vision and have the skills to deliver our future ambition".

3.2 Developing the College's 'Building our Collective Future' framework, our People vision will be delivered through four strategic themes:
   – One College Culture
   – West College Scotland Experience
   – Effective Leaders and Managers
   – Maximising Organisational Capability

4. MEASURES OF SUCCESS

4.1 Key measures of success are captured in paper 14a.

5. PLANNED ACTIONS

2022-2025
- Launch My Conversations
- Refresh of Wellbeing Strategy
- Introduction of Youth Strategy
- Developing Values
- Leadership development
- Development of digital capabilities
- Professional learning standards developed
- Enhancing focus on data
- Enhancing employee benefits
- Reviewing organisational structures to enable delivery of priorities
- Workforce and Succession Planning

2025-2028
- Growing external recognition and accreditation
- Processes becoming sector leading
- Developing staff skillsets to ensure an agile and adaptive workforce
- Decisions are made by staff at the appropriate level in the college

2028-2030
- Regular recognition of individual contributions to their field
- Exemplar of good practice

6. OUTCOMES

6.1 Outcomes are captured in paper 14a.

7. FINANCIAL IMPLICATIONS

7.1 There are no direct financial implications directly associated with this paper however it is understood that investment to achieve the outcomes desired over the next 3 years will be limited.

8. STUDENT EXPERIENCE

8.1 There are student experience implications indirectly associated with this paper. As levels of employee engagement build there will be a positive impact on students.

9. HUMAN RESOURCES IMPLICATIONS

9.1 There are several human resource implications associated with the People Strategy 2030. It will touch every aspect of the employee lifecycle and will have an impact on levels of employee engagement, staff recruitment and retention.

10. LEGAL IMPLICATIONS

10.1 There are no legal implications associated with this paper.

11. REPUTATIONAL IMPLICATIONS

11.1 There are reputational implications associated with this paper. If the ambitions set out in the People Strategy 2030 are achieved then the reputation of the College as an employer will be enhanced, also impacting on perceptions of the College amongst stakeholders and students. The People Strategy will support the overall College Strategy, the delivery of which is critical to fully achieving the benefits associated with People Investment.

12. COMMUNITY/PARTNERSHIP IMPACT

12.1 There are no community implications associated with this paper.

13. EQUALITIES IMPLICATIONS

13.1 There are no direct equality implications associated with this paper. It applies to all staff, irrespective of any protected characteristics and work the Organisational Development and HR team lead on in the Equality, Diversity and Inclusion space will have a positive impact on equality.

14. ENVIRONMENT IMPLICATIONS

14.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is invited to:
- consider and provide any feedback
- approve the People Strategy 2030 to be taken to Board of Management for approval in June 2022.

WEST COLLEGE
SCOTLAND

People
Strategy
2022-2030

Contents

Introduction

West College Scotland (WCS) **delivers learning and vocational training to the west of Scotland region, a catchment area of 1.2 million people, which represents 23% of the resident population of Scotland.**

It retains an important presence in its main campus towns of Paisley, Clydebank and Greenock, but the College's learning footprint stretches north to Oban and south to Barrhead.

The College works across seven local authority boundaries and is committed with its partners and stakeholders to tackle the significant social and economic deprivation experienced by many who live locally to our three campuses (Scot Gov: No One Left Behind 2020). Greenock Town Centre, where its Finnart Street and Waterfront campuses are situated is the most deprived area in Scotland *(Scottish Index of Multiple Deprivation 2020).*

The College is one of the Region's largest employers, employing 1,150 staff, and is uniquely placed to help shape the West Region's educational landscape and contribute to its social and economic development.
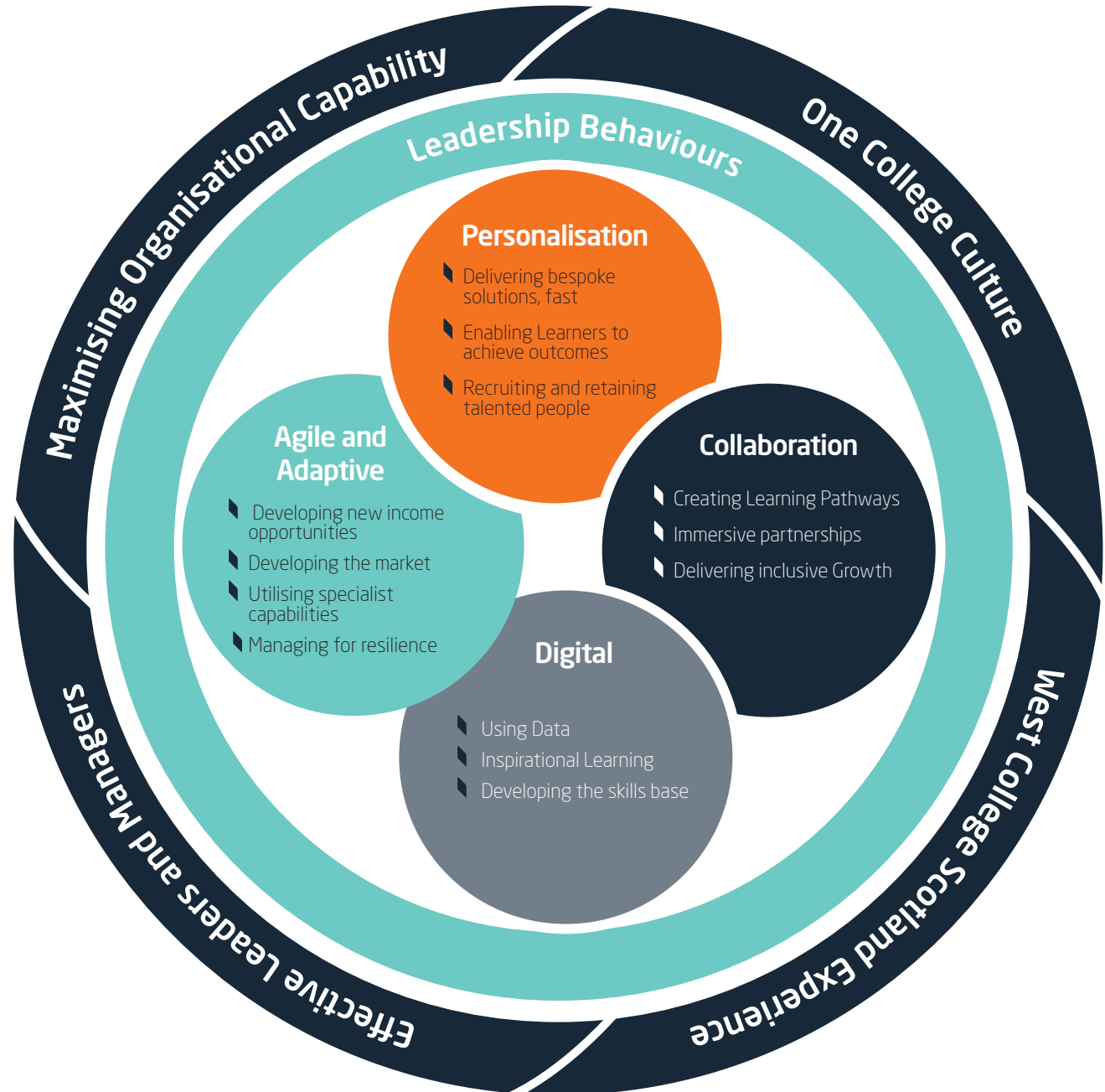
Background and Operating Context

Purpose

This Strategy sets out how we will create a sector-leading environment of fair work, where colleagues feel deeply connected with the College's vision and have the skills to deliver our future ambition.

It will provide context and direction to West College Scotland's Board of Management, Senior Leadership Team, staff and stakeholders in relation to strategic workforce planning, operational matters and the culture of the college.

College Strategic Priorities

Our people are key to the delivery of West College Scotland's Corporate Strategy 2019-2025 and our People Strategy places staff at the heart of our plans and recognises their collective contribution. In order to deliver the ambitions of the College, staff need to understand their role in fulfilling the four strategic priorities: Personalisation, Collaboration, Agile and Adaptative, and Digital.

Maximising Organisational Capability

Leadership Behaviours

One College Culture

Personalisation
- Delivering bespoke solutions, fast
- Enabling Learners to achieve outcomes
- Recruiting and retaining talented people

Agile and Adaptive
- Developing new income opportunities
- Developing the market
- Utilising specialist capabilities
- Managing for resilience

Collaboration
- Creating Learning Pathways
- Immersive partnerships
- Delivering inclusive Growth

Digital
- Using Data
- Inspirational Learning
- Developing the skills base

Effective Leaders and Managers

West College Scotland Experience

Strategic Context

Fulfilment of the People Strategy's four strategic aims will be delivered through our Annual Operating Plans and will support the College's key priorities as it continues to adapt to the immediate challenges presented by Covid, Brexit, the cross-sector fall in student applications and the impact of rising inflationary pressures on the communities the College serves.

This Strategy has been developed through cross-campus and cross-departmental engagement. Our vision is aligned to the College's collective ambition and will be delivered through four strategic themes:

- One College Culture
- West College Scotland Experience
- Effective Leaders and Managers
- Maximising Organisational Capability

Operating Context

The WCS People Strategy 2030 builds on the solid foundation developed through the previous People Strategy and considers the impact of the COVID-19 pandemic on ways of working, developing a clear vision, leveraging technology and developing future focussed workforce plans to enable us to deliver our Corporate Plan 2019-2025.

This Strategy recognises and aims to complement other national, college sector and West College Scotland strategies.

Strategic

How Good is Our College
(Education Scotland Quality Framework)

Regional Outcome Agreement The West Region
2019-2020

WCS Corporate Plan
2019-2025

WCS People Strategy
2022-30

WCS Communications Strategy
2022-25

WCS Digital Strategy
2025

WCS Sustainability Strategy
2021-25

WCS Annual
HR Report

WCS Equality, Diversity and Inclusion Statutory
Report and Equality Outcomes

Operational

Strategic Aims and Objectives

The four strategic themes which form the core of this Strategy are detailed below. These will complement all aspects of the College's strategic priorities and other documents as set out in the Operating Context above.

One College Culture

Maximising Organisational Capability

Collective Ambition, Pride & Passion, Inspirational & Innovative

West College Scotland Experience

Effective Leaders and Managers

One College Culture

Aim:

- Colleagues understand the West College Scotland ambition and vision and are proud and excited to be part of it. Our college culture is demonstrated through the everyday behaviours of all.

We will achieve this by:

- Defining, developing and embedding the college culture
- Providing clarity on vision/mission
- Developing college values to further embed the 'Building Our Collective Future' framework
- Promoting the new values as part of an effective communications strategy
- Leaders demonstrating behaviours in line with the college culture and values

- Introducing annual awards that recognise staff performance which demonstrates the culture and values of the college
- Encouraging cross-college collaboration where possible

West College Scotland Experience

Aim:

- We will be a sector-leading fair work employer, providing a safe, inclusive and respectful working environment. Staff will be enabled to achieve their full potential and our collective ambition. We will be an employer of choice.

We will achieve this by:

- Delivering against our refreshed Wellbeing strategy
- Meeting our Equality Outcomes

- Representing the population of the West region
- Becoming a role model for the employment and development of young people
- Leading the way in the sector on working flexibly post-pandemic
- Removing or reducing burdensome processes, policies and procedures wherever possible
- Seeking regular feedback from staff and our Trade Union partners
- Enhancing our excellent employee benefit offering
- Achieving external recognition and accreditation
- Embracing, promoting and recognising innovative initiatives
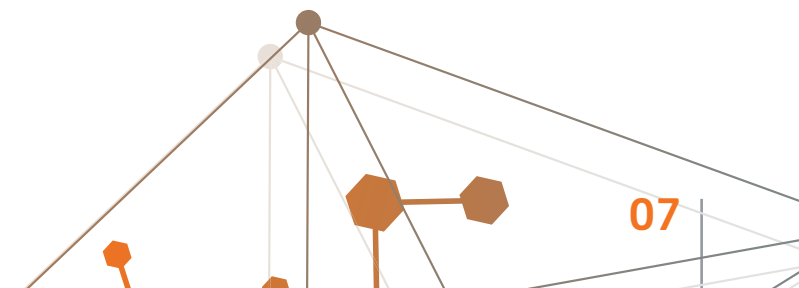
Effective Leaders & Managers

Aim:

- We will develop supportive leaders and managers who will lead in an agile and adaptive way and provide clear direction. They will empower staff to take ownership of their personal development and contribution to the College.

We will achieve this by:

- Equipping our leaders and managers with the skills, knowledge and confidence to effectively manage and motivate their staff, developing high performing and dynamic teams
- Ensuring that leaders and managers understand the College vision and strategy and are able to explain what that means for their teams' area of work
- Refining processes and procedures to ensure a clear understanding of what

is required from leaders and managers

- The Executive and SMT will lead by example, providing a clear vision, living the values and empowering staff to take ownership
- The actions and behaviours of managers and leaders will be in line with the College's 'Building our Collective Future' framework
- Delegating decision-making to the appropriate level in the college
- Succession planning for key roles

Maximising Organisational Capability

Aim:

- Our organisation design and development enables everyone to perform to the best of their abilities and meet the College's priorities and goals.

We will achieve this by:

- Ensuring Organisational Development & HR systems, processes and digital

solutions provide maximum benefit and enable managers and staff to do their jobs more efficiently

- Undertaking strategic workforce planning, reviewing annually as part of the annual planning cycle
- Reviewing organisational structures to ensure they enable delivery of key priorities
- Developing staff to ensure their skill sets are appropriate for the future
- Undertaking succession planning and talent management for key roles
- Introducing a Youth Employment Strategy
- Introducing and embedding "My Conversations" to ensure that staff are provided with the coaching and support they need to deliver their goals and increase individual capabilities
- Ensuring staff development supports delivery of the College Sustainability strategy
- Enhancing the focus on interpreting and acting upon management information

Measures of Success

Key Performance Indicators

The successful delivery of the People Strategy will be measured through the following Key Performance Indicators:

| Strategic Theme	Key Performance Indicator	Baseline	2030 Target	Additional Measures of Success
West College Scotland Experience	% Agreeing or Strongly Agreeing with the statement "I would recommend West College Scotland as a place to work"	83.3%	90% Interim: year on year increases	We will also monitor levels of staff engagement through our annual staff survey, voluntary turnover, exit survey analysis, recruitment statistics and absence levels.
	% Agreeing or Strongly Agreeing with the statement "Colleagues treat each other with respect"	79.6%	90% Interim: year on year increases	
One College Culture	% Agreeing or Strongly Agreeing with the statement "We have a one college culture"	38.8%	70% Interim: year on year increases	We will also monitor levels of employee diversity and diversity in recruitment.
Effective Leaders & Managers	% Agreeing or Strongly Agreeing with the statement "I believe that the College leadership provide clear direction"	56.2%	70% Interim: year on year increases	We will also monitor through levels of responses to other questions in the staff survey relating to leaders and managers, and through the changing requirements of the HR team.
	% Agreeing or Strongly Agreeing with the statement "The actions and behaviours of my manager are consistent with the College's 'Building our Collective Future' framework"	58.1%	70% Interim: year on year increases	
Maximising Organisational Capability	Average Number of Conversations Recorded in My Conversations	N/A	5 Conversations Per Employee	We will also monitor % of staff with Start of Year, Mid Year, End of Year conversations recorded in My Conversations; % of staff with conversations recorded.
	% of Goals in My Conversations aligned to College Strategic Goals	N/A	80% Interim: year on year increases	

Outcomes

The People Strategy will enable the following outcomes:

2022-2025

- Staff buy into the college's vision and understand their role in it

- Improved employment relations locally

- Improved utilitisation of resources

- Enhanced student experience
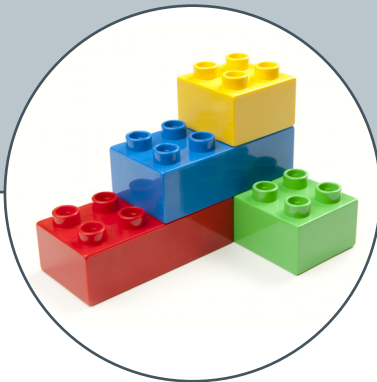
2025-2028

- The actions and behaviours of staff demonstrate a one college culture

- External recognition has enhanced the college's reputation as an employer

- Improved community and business connections

2028-2030

- Sector-leading environment of fair work

- Colleagues feel deeply connected with the College's vision

- Staff have the skills to deliver our future ambition

- WCS is an employer of choice

Equality Impact Assessment

Name of strategy:
People Strategy 2022-2030

Provide a brief summary of the aims of the policy and main activities:
This Strategy sets out how we will create a sector-leading environment of fair work, where colleagues feel deeply connected with the College's vision and have the skills to deliver our future ambition.

Assessed by: Natalie Smith, Director Organisational Development & HR

Date: 12/05/2022

This stage establishes whether a strategy, 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, marriage and civil partnership, race, religion or belief, sex and sexual orientation.

1. **Who will benefit from this?**
   Students, staff and stakeholders of the College will all benefit from the People Strategy 2030.

2. **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?**
   This strategy is directly relevant to the College's statutory duty to advance equality, eliminate discrimination and promote good relations. Equality, diversity and inclusion are key elements of the strategy and the culture we're building in the college.

11

The People Strategy 2030 will have a positive impact on people who share protected characteristics. It will impact positively on employees and students with any of the protected characteristics – age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation – as it seeks to improve equality, diversity and inclusion through developing the 'Building Our Collective Future' framework further, introducing College values and building a culture which will enable achievement our Equality Outcomes.

3. 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 will not be an adverse impact on people who share protected characteristics. In fact the People Strategy 2030 will have a positive impact on employees and students with any of the protected characteristics – age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex and sexual orientation – as it seeks to improve equality, diversity and inclusion as outlined above.

4. What action will you take to ensure that you are monitoring the impact of this Policy?

The impact of the People Strategy 2030 will be monitored regularly with updates to the College's Senior Management Team and Board of Management. It will also be monitored annually through the publication of the HR report internally and externally to the College, and the impact that this strategy is having on progress against our Equality Outcomes will be monitored through the Equality Report which is published every 2 years.
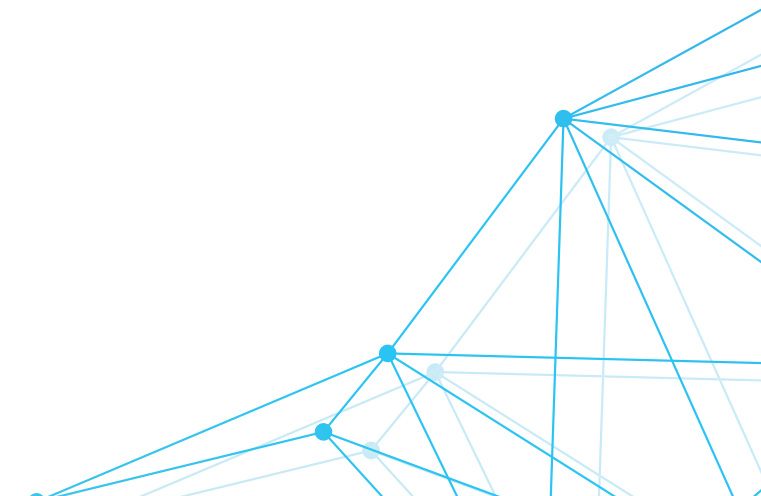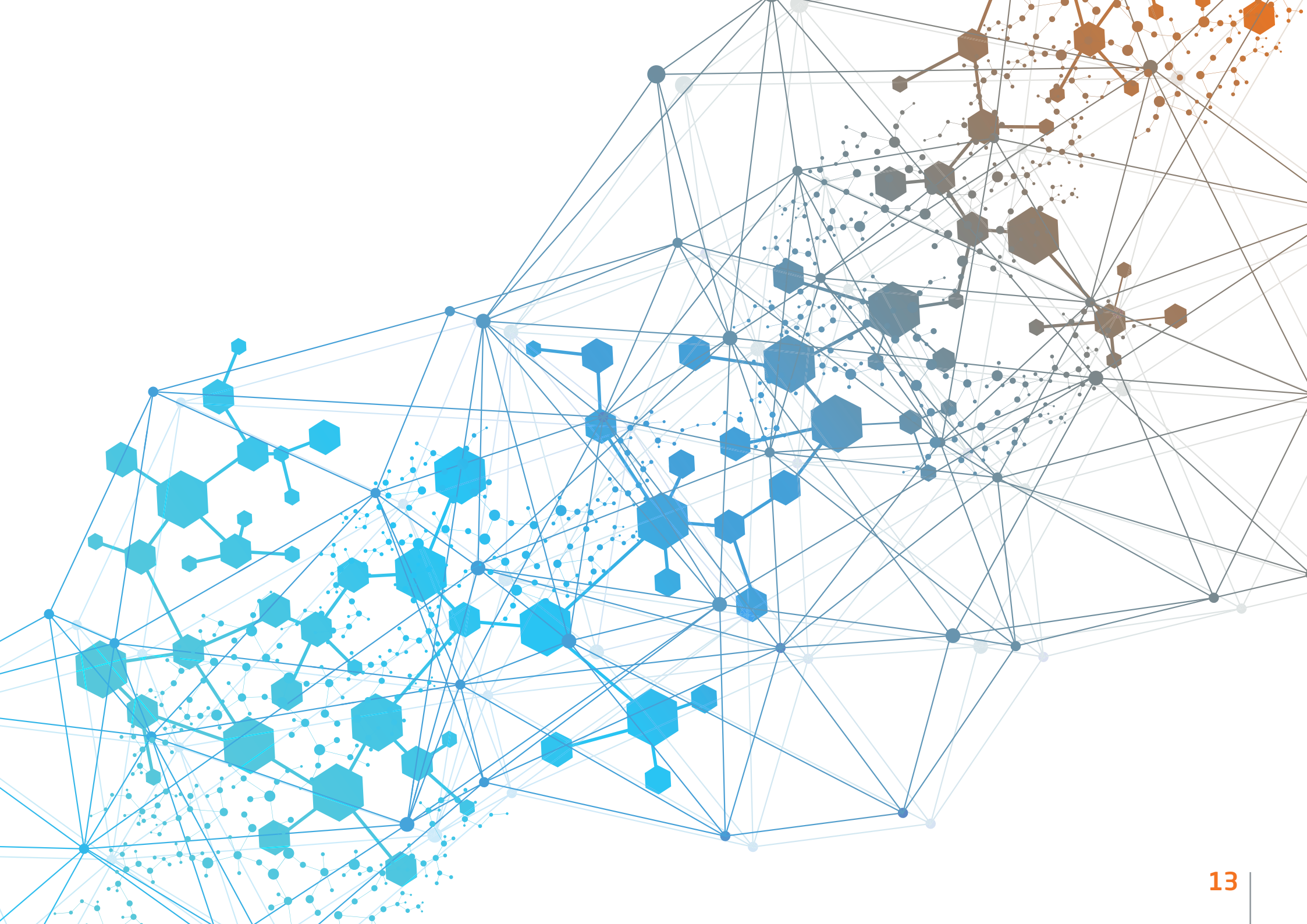
WEST COLLEGE SCOTLAND

Agenda Item 15	

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	College Pension Schemes Overview
Presented By	Natalie Smith Director Organisational Development & HR
Recommendation to Members	To note
Appendix Attached	No

PURPOSE

This paper provides the Corporate Development Committee with the annual overview of the College pension schemes.

The paper is presented in line with Corporate Development Committee Terms of Reference:

'To consider and advise the Board of Management on key strategic financial and management matters including: pension arrangements.'

The paper is submitted To Note.

1.   Introduction

1.1   This paper provides the Corporate Development Committee with an overview of the College pension schemes arrangements.

2.   Background

2.1   West College Scotland has two pension schemes in operation:

- Professional Services Staff - **Strathclyde Local Government Pension Scheme (LGPS)**

- Teaching Staff - **Scottish Public Pensions Agency Scheme (SPPA)**

2.2   Table 1 below shows the membership of each scheme over the last three years as of 31 March:

	Headcount Pension Scheme Members	Headcount College Staff Eligible to Join	Uptake %
LGPS			
2021-22	470	572	**82.2%**
2020-21	449	584	76.9%
2019-20	490	624	78.5%
SPPA			
2021-22	536	603	**88.9%**
2020-21	526	571	92.1%
2019-20	558	598	93.3%
Total			
2021-22	1,006	1,175	**85.6%**
2020-21	975	1,155	84.4%
2019-20	1,048	1,222	85.8%

2.3   As can be seen from Table 1 above:

LGPS
- The average up take for the scheme over the last three years has been 79.2% which is up on the prior three-year average of 77.4%

- The number of staff opting to take up membership has increased by 21 to 470. This represents a total of 470 of 572 eligible staff (82.2%) who have opted to take up LGPS membership, an increase of 5.3% from 31 March 2022. The increase is due to two factors (i) there has been a reduction in the level of teaching staff at the College, and (ii) new starts have not been opting out of the scheme which has been the case in prior years.

SPPA
- The average up take for the scheme over the last three years has been 91.4% which remains consistent when compared the to prior three-year average of 91.9%

- The number of staff opting to take up membership has increased by 10 from 526 to 536. This represents a total of 536 of 603 eligible staff (88.9%) who have opted to take up SPPA membership. This is because as of 31 March 2022 there were 32 more staff employed by the College in posts that afford them eligibility to join the SPPA. However, these positions were mainly temporary project related and therefore the staff have opted not to join the pension scheme.

2.4   There has been a slight increase of 31 (3.1%) in the number of new members in the two College pension schemes. The College has 85.6% of its eligible staff enrolled with a pension scheme, an increase of 1.2% compared to the previous year.

3. Pension Scheme Costs – An Overview

3.1 The table below, shows the level of employer pension contributions made by the College over the last three years for the year ending 31 March.

	Headcount of Pension Scheme Members	Pension Contributions £m
LGPS		
2021-22	470	**2.18**
2020-21	449	2.09
2019-20	490	2.10
SPPA		
2021-22	536	**4.49**
2020-21	526	4.39
2019-20	558	4.20
Total		
2021-22	1,006	**6.67**
2020-21	975	6.46
2019-20	1,048	6.30

LGPS

3.2 The employer contribution rate remained at 19.3% and based upon the last actuarial valuation this rate will be applicable to at least 31 March 2024.

3.3 Based on the current level of membership the cost for the financial year to 31 July 2022 is forecast to be £2.2m for LGPS employer's pension contribution costs.

3.4 Based upon the employer's contribution rate remaining static, the 2022-23 budget for LGPS contributions would be set at £2.3m to meet the cost of employer pension contributions.

SPPA

3.5 The SPPA employer contribution rate continued at 23.0% for the period April 2021 to March 2022. This rate was last changed in September 2019 with the next review of the employers' contribution rate scheduled for 31 March 2023.

3.6 Based on the current level of membership the cost for the financial year to 31 July 2022 is forecast to be £4.6m for SPPA employer's pension contribution costs.

3.7 Based upon the employer's contribution rate remaining static until March 2023 and the expected level of college membership, the 2022-23 financial year budget for SPPA contributions will be set at £4.5m to meet the cost of employer pension contributions.

Summary

3.8 Thus, in summary, for the 2021-22 financial year to 31 July 2022, it is expected that the College will incur £6.8m in relation to employer pension contributions (SPPA £4.6m; LGPS £2.2m) - this represents 14.6% of the forecast College salary expenditure for 2021-22 (2020-21: 14.5%).

3.9 For the 2022-23 financial year, it is expected that budgeted employer pension contributions for the College will be approximately £6.9m (SPPA £4.6; LGPS £2.3m) based on current membership levels and employer contribution rates.

Unfunded Pension Provision

3.10 In addition to the ongoing annual cost of employer pension contributions to the SPPA and LGPS, the College requires to meet the cost of an unfunded pension liabilities in relation to 174 former employees (2020-21: 184). This legacy arrangement costs the College £0.6m per annum and continues until the death of the pensioner or their spouse.

LGPS Annual Valuation

3.11 For the LGPS pension scheme, the College is also required to undertake an annual valuation in accordance with the requirements of FRS 102. This is an accounting standard used to assess the balance sheet impact and pension costs associated with the operation of occupational pension schemes. For defined benefit arrangements the balance sheet asset or liability for the College is calculated as the surplus or deficit of the scheme assessed in accordance with appropriate accounting assumptions. The pension cost is a combination of the cost to the College of providing benefits built up over the past year and an interest charge applied to the liabilities built up in the past, offset by a credit in respect of the

expected return on the scheme assets. It is worth remembering that the assumptions used for valuation purposes are no more than assumptions.

3.14 For the 2020-21 financial year, the College was required to recognise a pension cost of £3.1m (2019-20: £3.0m) in relation to the LGPS scheme. A further valuation will be undertaken for the 2021-22 financial statements.

4.   FINANCIAL IMPLICATIONS

4.1   There are financial implications associated with this paper which are included within the 2022-23 budget.

5.   STUDENT EXPERIENCE

5.1   There are no student experience implications associated with this paper.

6.   HUMAN RESOURCES IMPLICATIONS

6.1   There are no human resource implications associated with this paper.

7.   LEGAL IMPLICATIONS

7.1   There are no legal implications associated with this paper.

8.   REPUTATIONAL IMPLICATIONS

8.1   There are no community implications associated with this paper.

9.   COMMUNITY/PARTNERSHIP IMPACT

9..1   There are no community implications associated with this paper.

10.   EQUALITIES IMPLICATIONS

10.1 There are no equality implications associated with this paper.

11.   ENVIRONMENT IMPLICATIONS

11.1 There are no environmental implications associated with this paper.

RECOMMENDATION

> The Corporate Development Committee is invited to note the report for information.

WEST COLLEGE SCOTLAND

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Agenda Item 16

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Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	2021-22 Audit Engagement Strategy
Presented By	Alan Ritchie Director of Finance
Recommendation to Members	For Noting
Appendix Attached	Yes 16(a) – 2021-22 External Audit Engagement Strategy

PURPOSE

To present to the Corporate Development Committee the external auditors 2021-22 Planning Memorandum for noting.

The paper is presented in line with West College Scotland Corporate Development Terms of Reference:

'To consider and recommend the College's annual financial statements and associated reports for approval to the Board of Management at a joint meeting with the Audit Committee.'

The paper is submitted *For Noting.*

1.   BACKGROUND

1.1   The purpose of this report is to present the Mazar LLP (external auditor) Audit Strategy Memorandum and fee proposal for the review of the 2021-22 financial statements. The Audit Strategy Memorandum was presented for approval to the Audit Committee on 26 May 2022, given there is a joint responsibility along with the Corporate Development Committee for approving the College Annual Financial Statements.

1.2   The Audit Strategy Memorandum provides the Committee with an overview of the external auditor's preliminary audit planning and approach in relation to the financial statements of the College for the year ended 31 July 2022. The memorandum also provides an overview of significant risks and key judgement areas in section 4 (page 10).

1.3   In section 5 the memorandum notes the four wider scope areas upon which the auditors require to make a judgement:

- financial sustainability
- financial management
- governance and transparency
- value for money

1.4   Mazars have set their fee for the audit at £34,000 (2020-21: £33,500). The proposed fee is within the range set by Audit Scotland.

2.   FINANCIAL IMPLICATIONS

2.1   There are no financial implications associated with this paper.

3.   STUDENT EXPERIENCE IMPLICATIONS

3.1   There are no student experience implications associated with this paper.

4.   HUMAN RESOURCES IMPLICATIONS

4.1   There are no human resource implications associated with this paper.

5.   LEGAL IMPLICATIONS

5.1   There are legal implications associated with this paper as the memorandum requires to be approved by the College to ensure compliance with the SFC Financial Memorandum.

6.   REPUTATIONAL IMPLICATIONS

6.1   There are no reputational implications associated with this paper.

7.   COMMUNITY/PARTNERSHIP IMPACT

7.1   There are no community implications associated with this paper.

8.   EQUALITIES IMPLICATIONS

8.1   There are no equality implications associated with this paper.

9.   ENVIRONMENT IMPLICATIONS

9.1   There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is requested to note the 2021-22 Audit Strategy Memorandum and the proposed audit fee.

West College Scotland

**Audit Strategy Memorandum
year ending 31 July 2022**

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The Board of Management
West College Scotland
Paisley Campus
Renfrew Road
Paisley
PA3 4DR

26 May 2022

Dear Members,

Audit Strategy Memorandum – Year ending 31 July 2022

We are pleased to present our Audit Strategy Memorandum for West College Scotland for the year ending 31 July 2022.

The purpose of this document is to summarise our audit approach, highlight significant audit risks and areas of key judgements and provide you with the details of our audit team. As it is a fundamental requirement that an auditor is, and is seen to be, independent of its clients, Section 7 of this document also summarises our considerations and conclusions on our independence as auditors.

We consider two-way communication with you to be key to a successful audit and important in:

- reaching a mutual understanding of the scope of the audit and the responsibilities of each of us;
- sharing information to assist each of us to fulfil our respective responsibilities;
- providing you with constructive observations arising from the audit process; and
- ensuring that we, as external auditors, gain an understanding of your attitude and views in respect of the internal and external operational, financial, compliance and other risks facing West College Scotland which may affect the audit, including the likelihood of those risks materialising and how they are monitored and managed.

This document, which has been prepared following our initial planning discussions with management, is the basis for discussion of our audit approach, and any questions or input you may have on our approach or role as auditor.

Client service is extremely important to us and we strive to continuously provide technical excellence with the highest level of service quality, together with continuous improvement to exceed your expectations so, if you have any concerns or comments about this document or audit approach, please contact me on 0738 724 2052.

Yours faithfully,
Lucy Nutley

1. Engagement and responsibilities summary

We are appointed by the Auditor General for Scotland to perform the external audit of West College Scotland for the year to 31 July 2022. This is our sixth and final year of appointment.

Responsibilities

Our responsiblities, principally derived from the Code of Audit Practice (the Code) issued by Audit Scotland, are outlined below.

Audit opinion	We are responsible for forming and expressing an opinion on the financial statements. The Audit Committee is responsible for the assessment of the College's ability to continue as a going concern. As auditors, we are required to consider the appropriateness of the use of the going concern assumption in the preparation of the financial statements and the adequacy of the disclosures made.
Regularity opinion	We are required to form and express an opinion on whether the College has, in all material respects, incurred expenditure and income in accordance with any applicable enactments and guidance issued by the Scottish Ministers.
Opinion on other matters	We are required to express an opinion on whether the audited part of the Remuneration and Staff Report, and the Governance Report have been properly prepared in line with relevant legislation and directions. We also express an opinion on whether the Performance Report is consistent with the audited financial statements.
Wider scope work	The Code requires us to conclude and make a judgement on the four dimensions of wider scope work. The four dimensions are Financial Sustainability, Financial Management, Governance and Transparency, and Value for Money.

Our audit does not relieve the Board of Management, as those charged with governance, or management of their responsibilities. The responsibility for safeguarding assets and for the prevention and detection of fraud, error and non-compliance with law or regulations rests with both those charged with governance and management. In accordance with International Standards on Auditing (UK), we plan and perform our audit so as to obtain reasonable assurance that the financial statements taken as a whole are free from material misstatement, whether caused

by fraud or error. However our audit should not be relied upon to identify all such misstatements.

As part of our audit procedures in relation to fraud we are required to enquire of those charged with governance as to their knowledge of instances of fraud, the risk of fraud and their views on management controls that mitigate the fraud risks.

2. Our audit engagement team

A committed, accessible team

Lucy Nutley
Director
lucy.nutley@mazars.co.uk
0738 724 2052

Lucy is the Engagement Lead for the audit and will be the key point of contact for the Audit Committee. She will have overall responsibility for delivering a high quality audit to the College. Lucy will be responsible for the opinions given on the financial statements and will liaise with the Director of Finance and Head of Finance and Student Funding. She will attend Audit Committee meetings, and where appropriate, Board meetings.

Joanne Buchanan
Audit Senior Manager
joanne.buchanan@mazars.co.uk
0779 403 1384

Joanne will manage and coordinate the audit and be the key point of contact for the Head of Finance and Student Funding and Principal Accountant, as well as liaising with Internal Audit. Joanne will oversee completion of audit work to a high standard and attend Audit Committees as appropriate.

Ross McInerney
Audit Assistant Manager
ross.mcinerney@mazars.co.uk
0758 101 6255

Ross will be responsible for leading the onsite work, reviewing the work of more junior members of the team and performing the audit work in more specialised areas.

3. Audit approach, scope and timeline

Our audit approach is designed to provide an audit that complies with all professional requirements

Audit Scope

Our audit of the financial statements will be conducted in accordance with International Standards on Auditing (UK), relevant ethical and professional standards, our own audit approach and in accordance with the terms of our engagement. Our work is focused on those aspects of your business which we consider to have a higher risk of material misstatement, such as those affected by management judgement and estimation, application of new accounting standards, changes of accounting policy, changes to operations or areas which have been found to contain material errors in the past.

Audit Approach

Our audit approach is a risk-based approach primarily driven by the risks we consider to result in a higher risk of material misstatement of the financial statements. Once we have completed our risk assessment, we develop our audit strategy and design audit procedures in response to this assessment.

If we conclude that appropriately designed controls are in place then we may plan to test and rely upon these controls. If we decide controls are not appropriately designed, or we decide it would be more efficient to do so, we may take a wholly substantive approach to our audit testing. Substantive procedures are audit procedures designed to detect material misstatements at the assertion level and comprise tests of details (of classes of transactions, account balances, and disclosures) and substantive analytical procedures. Irrespective of the assessed risks of material misstatement, which take into account our evaluation of the operating effectiveness of controls, we are required to design and perform substantive procedures for each material class of transactions, account balance, and disclosure.

Our audit will be planned and performed so as to provide reasonable assurance that the financial statements are free from material misstatement and give a true and fair view. The concept of materiality and how we define a misstatement is explained in more detail in section 8.

The diagram below outlines the procedures we perform at the different stages of the audit.

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- Final review and disclosure checklist of financial statements
- Final audit file review
- Agreeing content of Letter of Representation
- Reporting to those charged with governance
- Reviewing post balance sheet events

Key reporting and communication outputs

- Independent Auditor's Report
- Annual Audit Report

- Updating our understanding of the College
- Initial opinion and wider scope risk assessments
- Development of our audit strategy
- Lessons learned from 2020/21 audit
- Agreement of timetables
- Preliminary analytical procedures

Key reporting and communication outputs

Audit Strategy Memorandum

Completion December 2022

Planning May 2022

Fieldwork September 2022

Interim June 2022

- Review of draft annual report and accounts
- Reassessment of audit strategy
- Delivering our planned audit
- testing
- Continuous communication on emerging issues
- Clearance meeting

Key reporting and communication outputs

- Regular update meetings with the finance team

- Documenting systems and controls
- Walkthrough procedures
- Controls review, including general and IT general controls

Key reporting and communication outputs

- Audit progress report

Reliance on internal audit

Where possible we will seek to utilise the work performed by internal audit to modify the nature, extent and timing of our audit procedures. We will meet with internal audit to discuss the progress and findings of their work prior to the commencement of our controls evaluation procedures.

Where we intend to rely on the work on internal audit, we will evaluate the work performed by your internal audit team and perform our own audit procedures to determine its adequacy for our audit.

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Management's and our experts

Management makes use of experts in specific areas when preparing the College's financial statements. We also use experts to assist us to obtain sufficient appropriate audit evidence on specific items of account.

Item of account	Management's expert	Planned audit approach
Defined benefit pension liability and associated accounting entries and disclosures required by FRS 102.	Actuary – Hymans Robertson	We will consider the reasonableness of the actuarial assumptions made, referring to our in-house pension scheme experts.

Reporting to Audit Scotland

During the year we will continue to make returns to Audit Scotland as they collect data to establish the impact on the further education sector and feed into any national reporting as required.

National Fraud Initiative

West College Scotland took part in the NFI exercise in 2021/22. All matches have been reviewed by the College with no identified instances of fraud detected and no issues noted. The work that the College has undertaken will be reviewed as part of the interim audit in June 2022.

Adding value

We aim to add value to West College Scotland through our external audit work by being constructive and forward looking, by identifying areas for improvement and be recommending and encouraging good practice. In doing so, we intend to help the College promote improved standards of governance, more effective use of resources and better management and decision making.

The 2021/22 audit will be in line with the previous year and carried out remotely. The audit team and the College will build upon the experiences of the prior year to increase the effectiveness of the audit process.

4. Significant risks and key judgement areas

Following our risk assessment approach, we have identified relevant risks to the audit of the fiancial statements.

The audit risks we identify are categorised as significant, enhanced or standard, as defined below :

Significant risk | A significant risk is an identified and assessed risk of material misstatement that, in the auditor's judgment, requires special audit consideration. For any significant risk, the auditor shall obtain an understanding of the entity's controls, including control activities relevant to that risk.

Enhanced risk | An enhanced risk is an area of higher assessed risk of material misstatement at audit assertion level other than a significant risk. Enhanced risks incorporate but may not be limited to:

- key areas of management judgement, including accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement; and

- other audit assertion risks arising from significant events or transactions that occurred during the period

Standard risk | This is related to relatively routine, non-complex transactions that tend to be subject to systematic processing and require little management judgement. Although it is considered that there is a risk of material misstatement, there are no elevated or special factors related to the nature, the likely magnitude of the potential misstatements or the likelihood of the risk occurring.

The summary risk assessment, illustrated in the audit risk continuum below, highlights those risks which we deem to be significant and other enhanced risks. We have summarised our audit response to these risks on the next page.

	Risk
1	Management override of control
2	Revenue recognition
3	Expenditure recognition
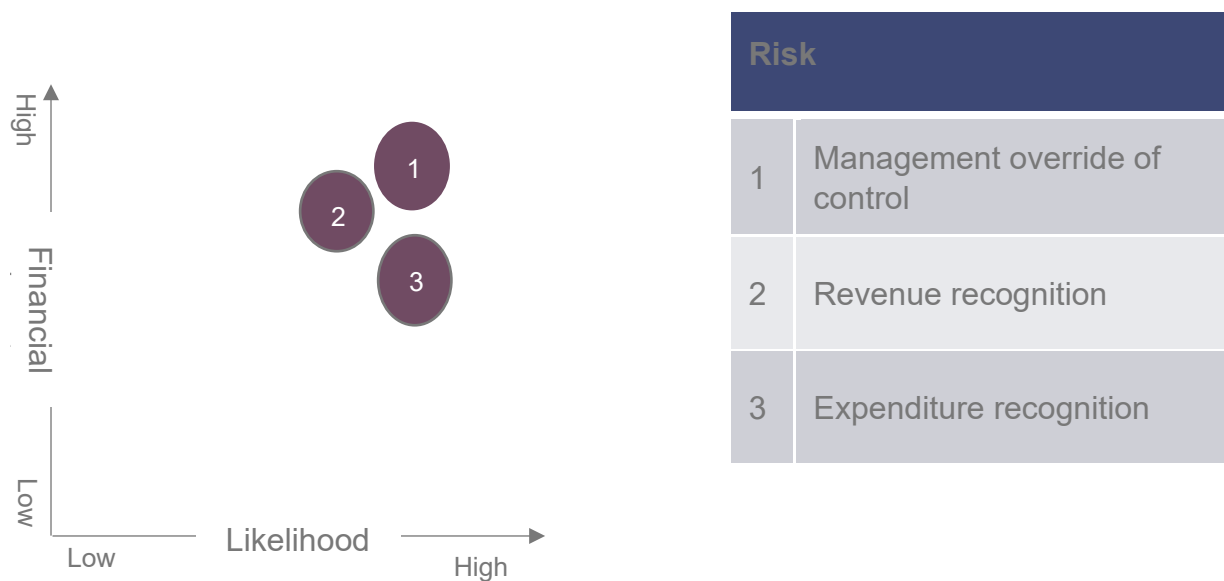
We provide more detail on the identified risks and our testing appraoch with respect to significant risks in the table below. An audit is a dynamic process, should we change our view of risk or approach to address the identified risks during the course of the Audit, we will report this to the Audit Committee.

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Significant risks

Description of risk	Planned response
Management override of controls Management at various levels within an organisation are in a unique position to perpetrate fraud because of their ability to manipulate accounting records and prepare fraudulent financial statements by overriding controls that otherwise appear to be operating effectively. Due to the unpredictable way in which such override could occur there is a risk of material misstatement due to fraud on all audits.	We will address this risk through performing audit work over: • Accounting estimates impacting amounts included in the financial statements; • Consideration of identified significant transactions outside the normal course of business; and • Journals recorded in the general ledger and other adjustments made in preparation of the financial statements
Revenue recognition There is a presumption under International Standards on Auditing that there is a significant risk of fraud and error in the timing of revenue recognition leading to the material misstatement of revenue overall. This is because revenue is an area of particular focus by users of financial statements and can be subject to judgements as to when grant income should be recognised and if clawback conditions apply to the funding. The risk above applies only to the non-core grant income and other non-grant income generated by the College. The risk has been rebutted in relation to the core grant income received by the College, given the highly regulated nature of this income, and therefore the low inherent risk associated with it.	We will address this risk through performing audit work over: • the design and implementation of controls management has in place to ensure income is recognised in the correct period; • cash receipts around the year end to ensure they have been recognised in the right year; • the judgements made by management in determining when non-grant income is recognised; • for major grant income, obtaining counterparty confirmation; and • expected credit loss provisions applied to receivables at the year end, considering the appropriateness of judgements made by management.

Description of risk	Planned response
Expenditure recognition For public sector organisations, the same risk in relation to fraud and error in respect of the timing of recording of transactions can apply to the recognition of non-payroll related expenditure and contractual obligations. The pressure to manage expenditure to ensure that budgeted outcomes are achieved increases the risk surrounding fraudulent reporting of expenditure.	We will address the risk through performing audit work over: • the design and implementation of controls management has in place; • testing of non-payroll expenditure around the year end to ensure transactions are recognised in the correct year; • testing material year end payables, accruals and provisions; and • reviewing judgements about whether the criteria for recognising provisions are satisfied

Key areas of management judgement

Key areas of management judgement include accounting estimates which are material but are not considered to give rise to a significant risk of material misstatement. These areas of management judgement represent other areas of audit emphasis.

Description of risk	Planned response
Valuation of pension liabilities The College makes contributions to two pension schemes – the Scottish Teachers Superannuation Scheme (STSS) and the Strathclyde Pension Fund (SPF). While both are defined benefit schemes, it is not possible to identify the College's share of the underlying assets and liabilities in the STSS scheme and it is therefore accounted for as a defined contribution scheme. The College's share of the SPF's underlying assets and liabilities is identifiable and a net liability is recognised in the accounts. Given the scale of the liability recognised in the accounts, a misstatement in the reported position could be material to the financial statements.	We will consider the College's arrangements, including the existence of any relevant controls, for making estimates in relation to pension entries within the financial statements. We will also consider the reasonableness of the actuary's assumptions used in providing the College with information in the financial statements through the use of our internal experts.

Description of risk	Planned response
Valuation of land and buildings The College holds land and buildings with a net book value of £111m as at 31 July 2021. In line with the requirements of the Government Financial Reporting Manual, the College has adopted a formal revaluation policy of an external valuation every five years, with a desktop, interim valuation performed during the five year period. As the external valuation was performed at 31 July 2021, no revaluation is planned in the current year. The College policy meets the requirement of the FE SORP that assets are valued sufficiently regularly so that the carrying value of the asset is not materially different from its fair value. The College is required to assess on an annual basis whether there are indicators of impairment to assets at the reporting date. Given the significance of the value of fixed assets held, a misstatement in the valuation could be material to the financial statements.	We will undertake a range of substantive procedures including: • review of management's assessment as to whether the value still reflects the prior year valuation; • review of the reconciliation between the College's asset register and general ledger; and • consider the College's impairment review process for land and buildings.
Provisions for Voluntary Severance The College has operated two Voluntary Severance (VS) schemes during the year. We expect the College to recognise a provision for VS costs as at 31 July 2022. There is a risk that the provision recognised for these schemes is incorrectly classified or incorrectly calculated. As there have been two schemes in operation during the year, there is an additional risk that payments might not be in accordance with the appropriate scheme conditions. While we do not expect the VS amounts to be financially material, we do expect them to be significant.	We will consider the College's arrangements, including the existence of any relevant controls, for the operation of the VS schemes and confirm appropriate approval from the SFC is obtained when required. We will also consider the reasonableness of the assumptions used in the calculation of the provision recognised in the financial statements.

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5. Wider scope work

The Code requires us to conclude and make a judgement on the four dimensions of wider scope work :

- **Financial sustainablity**
- **Financial management**
- **Governance and transparency**
- **Value for money**

We set out below the work that we intend to perform to reach these judgements:

Dimension	Description	Our planned approach
Financial management	Financial management is concerned with financial capacity, sound budgetary processes and whether the control environment and internal controls are operating effectively.	We intend to consider: • the monitoring of the effectiveness of internal control arrangements; • Whether the College's budgetary control system is timely and accurate; and • whether and how the College has assessed their financial capacity and skills
Financial sustainability	Extending our work on the going concern assumption in the financial statements looking forward two to five years from the reporting date, reviewing and assessing the College's arrangements for financial planning and affordable and sustainable service delivery.	We intend to consider: • the financial planning system in place for short, medium and long term periods; • the adequacy and accuracy of financial reporting arrangements; • the reasonableness of affordability assumptions made in financial planning; and • the extent to which the financial planning assumptions have been updated and affected by the COVID-19 pandemic

Dimension	Description	Our planned approach
Governance and transparency	The Governance Statement sets out the internal control arrangements and governance framework in place for the year under review.	We intend to consider: • the effectiveness of internal control arrangements; • the appropriateness of disclosures made in the Governance Statement; and • whether the disclosure requirements of the Accounts Direction and the Code of Good Governance for Scotland's Colleges have been met
Value for money	Value for money concerns using resources effectively and continually improving services.	We intend to consider: • the College's evidence of providing value for money; and • the focus on improving value for money and the pace of change at the College.

Identified significant risks to our wider scope work

We have also considered, as part of our planning, whether there are significant risks that would impact on any of the four areas of our wider scope work that require special audit consideration. At the planning stage we have identified one significant risk, under the governance and transparency heading as detailed below. Should our assessment of risk, or our planned approach to address the risk change during the course of the audit, we will report this to the Audit Committee.

Description of significant risk	Planned response
Financial sustainability The College has identified that significant efficiency savings are required over the next 3 years to deliver a balanced budget and there is a need for significant capital investment to bring the current estate up to condition B standards. The risk is therefore that efficiency savings targets are not met which impact the College's ability to balance the budget and that the required capital investment is not obtained which could lead to further deterioration of the estate, potentially impacting the ability to provide services to students which would lead to inability to maintain funding levels.	We intend to consider: • the forecast financial position in the three-year financial plans submitted to SFC; • the financial and resource implications of any voluntary severance scheme run by the College; • alternative plans being considered by the College to ensure a balanced budget is achieved; • the financial reporting arrangements in place at the College; and • progress made with plans to replace the Greenock and Paisley campuses, alongside the impact on finance performance

6. Audit fees

Fees for audit and other services

Our fees for the audit of the financial statements and for any other services are outlined in the tables below.

Service	2021/22 proposed fee £	2020/21 final fee £
Auditor remuneration	30,960	30,230
Pooled costs	1,600	1,600
Contribution to Audit Scotland costs	1,440	1,670
Total Fee	**34,000**	**33,500**

The fees outlined above are provided on the basis that we will receive a high-quality set of draft financial statements, supported by good working papers. Should we be required to perform significant levels of additional audit work, or face significant delay in our audit, we will discuss the impact of this on our proposed fee with management.

The prior year fee reflected an additional £1,000 auditor remuneration in respect of work performed on the audit of the land and building valuation as at 31 July 2021 to ensure that we were performing sufficient work to meet the expectations of our regulators. The current year proposed fee reflects the additional audit work we will require to perform due to the significant risk identified under the financial sustainability dimension of Wider Scope.

The proposed audit fee is in line with the scale fee set by Audit Scotland.

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7. Our commitment to independence

We are committed to independence and are required by the Financial Reporting Council to confirm to you at least annually, in writing, that we comply with the Financial Reporting Council's Ethical Standard

In addition, we communicate any matters or relationship which we believe may have a bearing on our independence or the objectivity of the audit team.

Based on the information provided by you and our own internal procedures to safeguard our independence as auditors, we confirm that in our professional judgement there are no relationships between us and any of our related or subsidiary entities, and you and your related entities creating any unacceptable threats to our independence within the regulatory or professional requirements governing us as your auditors.

We have policies and procedures in place which are designed to ensure that we carry out our work with integrity, objectivity and independence. These policies include:

- all partners and staff are required to complete an annual independence declaration;

- all new partners and staff are required to complete an independence confirmation and also complete computer-based ethical training;

- rotation policies covering audit engagement partners and other key members of the audit team;

- use by managers and partners of our client and engagement acceptance system which requires all non-audit services to be approved in advance by the audit engagement partner.

We confirm, as at the date of this document, that the engagement team and others in the firm as appropriate, and Mazars LLP are independent and comply with relevant ethical requirements. However, if at any time you have concerns or questions about our integrity, objectivity or independence please discuss these with Lucy Nutley in the first instance.

Prior to the provision of any non-audit services, Lucy Nutley will undertake appropriate procedures to consider and fully assess the impact that providing the service may have on our auditor independence.

Any emerging independence threats and associated identified safeguards will be communicated in our Annual Audit Report.

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8. Materiality and misstatements

Materiality is an expression of the relative significance or importance of a particular matter in the context of financial statements as a whole. Misstatements in financial statements are considered to be material if they, individually or in aggregate, could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

Summary of initial materiality thresholds

	Initial Threshold £'000
Overall materiality	1,250
Performance materiality	1,000
Trivial threshold for errors to be reported to the Audit Committee	37

Overall materiality

Judgements on materiality are made in light of surrounding circumstances and are affected by the size and nature of a misstatement, or a combination of both. Judgements about materiality are based on consideration of the common financial information needs of users as a group and not on specific individual users.

The assessment of what is material is a matter of professional judgement and is affected by our perception of the financial information needs of the users of the financial statements. In making our assessment we assume that users:

- have a reasonable knowledge of business, economic activities and accounts;

- have a willingness to study the information in the financial statements with reasonable diligence;

- understand that financial statements are prepared, presented and audited to levels of materiality;

- recognise the uncertainties inherent in the measurement of amounts based on the use of estimates, judgement and the consideration of future events; and

- will make reasonable economic decisions on the basis of the information in the financial statements.

We consider materiality whilst planning and performing our audit based on quantitative and qualitative factors.

Whilst planning, we make judgements about the size of misstatements which we consider to be material and which provides a basis for determining the nature, timing and extent of risk assessment procedures, identifying and assessing the risk of

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material misstatement and determining the nature, timing and extent of further audit procedures.

The materiality determined at the planning stage does not necessarily establish an amount below which uncorrected misstatements, either individually or in aggregate, will be considered as immaterial.

We revise materiality for the financial statements as our audit progresses should we become aware of information that would have caused us to determine a different amount had we been aware of that information at the planning stage.

We consider that gross expenditure remains the key focus of users of the financial statements and, as such, we base our materiality levels around this benchmark. We will identify a figure for materiality but identify separate levels for procedures design to detect individual errors, and also a level above which all identified errors will be reported to the Audit Committee.

We expect to set a materiality threshold at 2% of gross expenditure (£1,250,000).

After setting initial materiality, we continue to monitor materiality throughout the audit to ensure that it is set at an appropriate level.

Performance Materiality

Our audit testing is based on a level of performance materiality, which is a percentage of overall materiality, but also dependent on the level of inherent risk assessed on the area being tested. It is the level we use to calculate our sample sizes, and is our acceptable difference in any substantive analytical procedures. It is lower than overall materiality as it helps to reduce the risk that the total of the uncorrected or undetected misstatements does not exceed materiality for the financial statements as a whole. It is based on between 50 – 80% of overall materiality depending on the risk level. Our initial assessment of performance materiality is based on low inherent risk, meaning that we have applied 80% of overall materiality as performance materiality.

Specific Materiality

We assess specific materiality if there is one or more particular classes of transactions, account balances or disclosures for which misstatements of lesser amounts than materiality for the financial statements as a whole could reasonably be expected to influence the users of the financial statements. Specific materiality focuses on the qualitative nature, as well as the size, of an item. It recognises that, in some circumstances, it may take a much smaller misstatement to influence the user of the financial statements.

We are required to provide an opinion as to whether the audited part of the Remuneration and Staff Report has been properly prepared. Given the sensitivity of the disclosures made in the Remuneration and Staff Report, we have assessed a

specific materiality for this work at £500, being the level that would impact rounding for figures shown to the nearest £'000.

Misstatements

We aggregate misstatements identified during the audit that are other than clearly trivial. We set a level of triviality for individual errors identified (a reporting threshold) for reporting to the Audit Committee that is consistent with the level of triviality that we consider would not need to be accumulated because we expect that the accumulation of such amounts would not have a material effect on the financial statements. Based on our preliminary assessment of overall materiality, our proposed triviality threshold is £37,000 based on 3% of overall materiality.

Appendix 1 – Key communication points

ISA (UK) 260 'Communication with Those Charged with Governance', ISA (UK) 265 'Communicating Deficiencies In Internal Control To Those Charged With Governance And Management' and other ISAs (UK) specifically require us to communicate the following:

Required communication	Audit Strategy Memorandum	Annual Audit Report
Our responsibilities in relation to the audit of the financial statements and our wider responsibilities	✓	
Planned scope and timing of the audit	✓	
Significant audit risks and areas of management judgement	✓	
Our commitment to independence	✓	✓
Responsibilities for preventing and detecting errors	✓	
Materiality and misstatements	✓	✓
Fees for audit and other services	✓	
Significant deficiencies in internal control		✓
Significant findings from the audit		✓
Significant matters discussed with management		✓
Our conclusions on the significant audit risks and areas of management judgement		✓
Summary of misstatements		✓
Management representation letter		✓
Our proposed draft audit report		✓

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Contacts

Lucy Nutley
Director, Mazars
lucy.nutley@mazars.com

Mazars is an internationally integrated partnership, specialising in audit, accountancy, advisory, tax and legal services*. Operating in over 90 countries and territories around the world, we draw on the expertise of 40,400 professionals – 24,400 in Mazars' integrated partnership and 16,000 via the Mazars North America Alliance – to assist clients of all sizes at every stage in their development.

*where permitted under applicable country laws.

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Agenda Item 17

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Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Internal Audit Reports
Presented By	Alan Ritchie Director of Finance
Recommendation to Members	For Noting
Appendix Attached	Yes 17(a) – Sustainability and Carbon Management 17(b) – IT Systems Administration

PURPOSE

As part of the 2021-22 Internal Audit Plan, Wylie & Bisset conducted two reviews which fall under the remit of the Corporate Development Committee. The reports were considered by the 26 May 2022 Audit Committee and the recommendations will be recorded on the College Rolling Audit Action Plan. The internal audit reviews covered the following areas:

- Sustainability and Carbon Management
- IT Systems Administration

The paper is presented in line with West College Scotland Corporate Development Committee Terms of Reference:

'To consider and advise the Board of Management on key strategic infrastructure matters including:

- *maintenance of estate and information technology in an efficient and effective manner, in accordance with a planned maintenance programme which is consistent with approved strategy and associated financial projections.*
- *the implementation and development of carbon management and sustainability plans to address Scottish Government climate change requirements and ensure awareness of local, national, and global environmental matters.'*

The paper is submitted *For Noting*.

1.   BACKGROUND

1.1   Wylie & Bisset, as the appointed internal auditors of the College, conducted a review of:

a) The College's compliance with sustainability and carbon management legislation including a review of policies and procedures. Their review considered the roles and responsibilities for sustainability and carbon management and assessed how embedded this is within the College. They also considered the recording and collection of data and performance indicators in relation to this area.

b) The IT Administration arrangements in place within the College. They considered the policies and procedures, the roles and responsibilities, and the staff resourcing. Their review considered the procedures for areas such as backups, new starts, leavers, and the treatment of redundant accounts.

1.2   The assignment formed part of the 2021-22 Annual Internal Audit Plan.

2.   FURTHER DETAIL ON THE REPORT TOPIC

2.1   The scope of the review can be found on page 2 and was agreed by the College prior to the commencement of the audit.

Sustainability and Carbon Management

2.2   The overall audit report assurance level is WEAK with the conclusion being:

> *'We can only give a weak level of assurance over the College's sustainability and carbon management arrangements. We have raised 9 recommendations, 1 of these has been graded as high with 7 medium and 1 low grade. We have raised 2 good practice points.'*

2.3   The lack of an overall College sustainability objective within the Corporate Strategy and the absence of an approved Sustainability Strategy has led to the weak assurance statement.

2.4   The report does highlight the work being undertaken by the College to address the climate change challenge and notes that the College does comply with its carbon management reporting requirements.

2.5   The report contains the outcome of a short survey carried out by Wylie & Bisset across a selection of their clients. The outcome can be found on page 8 and indicates that the College is slightly ahead in terms of addressing the need for a Sustainability Strategy than those included in the survey. Further detail of the responses made to the survey can be found on pages 36 to 40.

2.6   The College has accepted all nine recommendations which cover several areas.

IT Systems Administration

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Next Steps

2.6   The progress to address the recommendations made in the reports will be monitored by the Audit Committee through the ongoing review of the Rolling Audit Action Plan.

3. FINANCIAL IMPLICATIONS

3.1 There are no financial implications associated with this paper.

4. STUDENT EXPERIENCE

4.1 There are no student experience associated with this paper.

5. HUMAN RESOURCES IMPLICATIONS

5.1 There are no human resource implications associated with this paper.

6. LEGAL IMPLICATIONS

6.1 There are no legal implications associated with this paper.

7. REPUTATIONAL IMPLICATIONS

7.1 There are no reputational implications associated with this paper.

8. COMMUNITY/PARTNERSHIP IMPACT

8.1 There are no community implications associated with this paper.

9. EQUALITIES IMPLICATIONS

9.1 There are no equality implications associated with this paper.

10. ENVIRONMENT IMPLICATIONS

10.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is requested to consider and note the contents of the report.

West College Scotland

Internal Audit 2021-22

Sustainability and Carbon Management
February 2022

Overall Conclusion
Weak

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

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

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

Overview

Purpose of review

We reviewed the College's compliance with legislation in this area including the review of policies and procedures. Our review considered the roles and responsibilities for sustainability and carbon management and assessed how embedded this is within the College. We also considered the recording and collection of data and performance indicators in relation to this area.

This assignment forms part of our Annual Internal Audit Plan for 2021/22.

Scope of review

Our objectives for this review were to ensure:

- The College is complying with current sustainability and carbon management legislation.

- The College has a plan in place to help it meet the commitment of net zero carbon by 2040.

- The College has appropriately resourced its sustainability and carbon management function with clear roles and responsibilities and reporting lines in place.

- The College has robust arrangements for the recording and collection of data and performance indicators in relation to this area.

Limitation of scope

There were no limitations of scope.

Executive Summary

Sustainability and Carbon Management

The College's sustainability agenda is based on the following:

Climate Change (Scotland) Act 2019
|
|
Scottish Colleges Statement of Commitment in the Climate Emergency
|
|
College Corporate Strategy 2019-2025
|
|
Sustainability Strategy
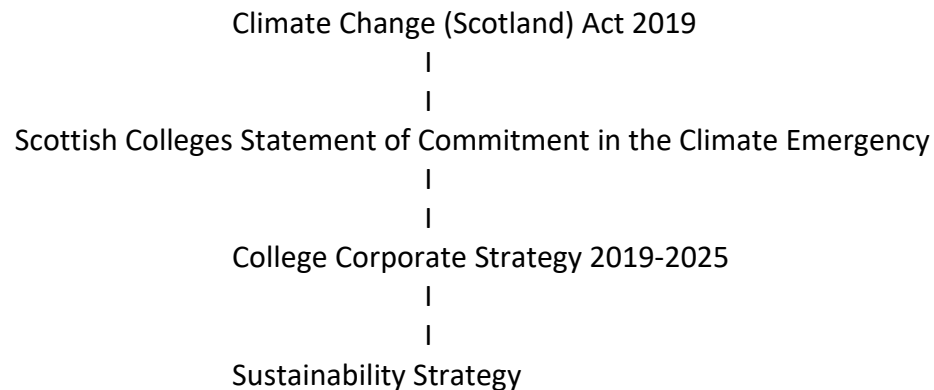
The College's vision is to be "one of the most sustainable colleges in Scotland". The 5 key strategic aims of the draft Sustainability Strategy are:
- Leadership and Governance
- Teaching and Learning
- Estates and Operations
- Partnership and Engagement
- Carbon reduction and data collection

These objects directly support the 17 United Nations Sustainability Development Goals which enable positive environmental, social and economic development.

The College has signed up to the Scottish Colleges' '*Statement of Commitment on Climate Emergency*'. This includes a climate change roadmap for FE colleges.

The College has also prepared a Sustainability and Corporate Social Responsibility Statement which is included on its public facing website.

Sustainability Strategy

The College had an Environmental and Sustainability Policy in place which was approved in November 2018 and was due to be reviewed in November 2021.   At this time, the Senior Management Team of the College decided that it needed something more suitable rather than the Environmental and Sustainability Policy. As such this Policy was not reviewed and updated, but instead a draft Sustainability Strategy was produced. Currently the draft Sustainability Strategy is with the College's Senior Management Team for consideration and approval.

The purpose of the Strategy is to provide a "road map of intended direction and objectives in relation to the provision, operation and development" of the College's Strategy, resources and services.

The Strategy includes the College's target of being net carbon zero by 2040 - 5 years before the Scottish Government's current requirement. This will include the College's direct emissions and their indirect emissions from the supply chain, financial investments, and the way the staff and students travel.

The College had a Carbon Management Plan 2016-2021 which was developed by the College and the Carbon Trust. This plan will be replaced with an action/operational plan being included within the Sustainability Strategy.

Within the Sustainability Strategy there is an action plan which includes the following elements:

- Corporate priority
- Corporate objective
- Strategy objective
- Outputs
- By whom

- By when

for each of the strategic aims noted above.   It should be noted that this does not include any measures or KPIs relating to how the College will measure that its objectives have been met. The Strategy states that "*specific SMART targets will be set out in an annual Climate Change Action Plan*". **We have raised a recommendation in respect of the KPIs – see section 2 recommendation (3).**

From our review of the Sustainability Strategy, we found that there is no clear linkage to other Strategies of the College. We also found that a sample of these Strategies did not link in with the Sustainability Strategy. **We have raised a recommendation in respect of this – see section 2 recommendation (8) for further details.**

We also found that the College's Corporate Strategy 2019-2025 does not include an objective or aim in respect of its sustainability and carbon management ambitions. **We have raised a recommendation in respect of this – see section 2 recommendation (2) for further details.**

Carbon Management and Net Zero

The College carbon management was covered in its Carbon Management Plan which expired in December 2021. This covered how and to whom the College should report its carbon emissions. The College's carbon emissions are reported to the Scottish Government every year. These are peer reviewed by other organisations.   The College is therefore meetings is legislative responsibility in relation to reporting its carbon emissions.

The College has already implemented the following:
- Compression taps
- Reviewing its water usage
- Energy audits have been carried out
- Putting in water fountains
- Removing all single use plastic cups
- Ensuring the College waste contractor recycles all waste with none going to land fill. The wood, metal, food waste is broken down and goes to the waste collector's combustion site to put into energy.

The College Sustainability Officer continues to develop actions to address the wider sustainability agenda including the following:

➢ Working with teaching faculties to embed sustainability into the curriculum.
➢ The Construction Department are looking at how they use the wood in the joinery and carpentry classes to reduce the wood waste and potentially give the students something of value to make.
➢ The Head of Construction put solar panels in Clydebank campus, the College are looking to see if this could be rolled in at other campuses.
➢ The Hairdressing section are looking to recycle hair and foils.
➢ Working with the Student Association to help introduce new initiatives and get the student body involved.
➢ Recycling/furniture repairs course/workshops – to repair rather than replace.
➢ Upcycling initiatives involving staff and students.

From our review of work undertaken by some of our other clients, these tended to be around the "easy fix" items, i.e., recycling bins, energy audits, removing single use plastic cups, green transport plan, waste management, grey water usage and planned replacements with sustainable/carbon neutral items.

Resources and Reporting Lines

At present it is the Sustainability Officer who leads on sustainability and carbon management within the College.   *We have raised a recommendation around wider staff and student involvement – see section 2 recommendation (4).*

Prior to Covid-19 the College had a Sustainability Working Group in place. The membership of the Sustainability Working Group included representation from across the College, the Trade Unions and the Student Association. At present the Sustainability Working Group is not in operation. This has not met since February 2020, pre Covid-19 lockdown. *We have raised a recommendation regarding recommencing a Sustainability Oversight Group – see section 2 recommendation (5) for further details.*

The Corporate Development Committee is the Board Committee which receives the update reports on sustainability. These reports are presented quarterly at the Corporate Development Committee meetings. It is the Director of Infrastructure and the Head of Estates who are the lead on these reports. The overall report tends to deal mainly with estate related matters such as project updates but does include a section at the end of the report on sustainability. The report provides an update on the work undertaken in terms of sustainability by the College since

the last report. Sustainability within the College is under the remit of the Director of Finance who from a committee perspective does not appear as having an input to these reports. It is unclear within the current reporting format whether the Sustainability Officer has any input to these reports as she is not mentioned on the cover section when it is stating who the lead.

The Sustainability Officer is line managed by the Director of Finance, although a lot of her work is done in conjunction with the Estates Team and the Teaching Faculties. In fact, sustainability is included in the reports produced by the Director of Infrastructure and the Head of Estates, which go to the Corporate Development Committee. Thus, it may be more appropriate for the Sustainability Officer to be line managed by the Director of Infrastructure or the Head of Estates.

To raise the profile and help emphasise the importance of sustainability and carbon management within the College, it would be better if the sustainability elements were a separate report. These should be written by the Sustainability Officer, on behalf of the Sustainability Oversight Group. These reports should update the Committee on the work of the Sustainability Oversight Group.

We have raised a recommendation in respect of this, the reporting lines and the resourcing of sustainability and carbon management within the College – see section 2 recommendation (6) for further details. We have also raised a recommendation in respect of the assessment of impact the activity in the reports have on climate change and sustainability – see section 2 recommendation (9) for further details.

Data Recording and Reporting

The College complete the Public Bodies Climate Change Duties Reporting to the Scottish Government on an annual basis. The report for 2020/21 shows that the College has exceeded its target of 10% reduction in carbon emissions for 2020/21 with a 42% reduction in total carbon emissions to date. The 2019/20 and 2020/21 figures were impacted upon by Covid-19 lockdown and closure of the College campuses which has helped the reduction of carbon emissions. This is not expected to carry on at such a rate once the College fully re-opens.

The information was included in the Estates and Sustainability Report presented to the Corporate Development Committee in November 2021.

The Sustainability Officer produces this report on an annual basis, with data being collated annually to enable this to be produced. We were informed that this can take some time to collate the required data prior to the completion of the required report. ***We have raised a recommendation around this – see section 2 recommendation (7) for further details.***

Other Organisations' Arrangements

We issued a short questionnaire to 10 of our existing clients, covering colleges, public sector bodies and charities. At the time of writing this report we had received 7 responses. A summary of the findings from this questionnaire is as follows:

1. Does your organisation have a Sustainability and Carbon Management Strategy/Policy in place?

   More Details

🔵 Yes	1
🟠 No	4
🟢 Yes, but out of date	2
🔴 Other	0

2. Who is responsible for the Strategy/Policy, i.e., who has ownership of this?

   More Details

🔵 Executive Director Resources	1
🟠 Director of Finance and Resou...	0
🟢 Managing Director	1
🔴 Everyone within the Organisat...	1
🟣 Other	4

3. Who is responsible for sustainability/carbon management within your organisation?

More Details

🔵	Facilities Management	1
🟠	Executive Director Resources, ...	1
🟢	Senior Executive Group	1
🔴	Everyone within the Organisat...	2
🟣	Other	2

4. How many people are in the sustainability/carbon management team? Please provide details of the staff structure for this.

More Details

🔵	No dedicated Team	4
🟠	1	0
🟢	6	1
🔴	2 staff of the Facilities Team	1
🟣	Other	1

5. What are the reporting lines for sustainability/carbon management in your organisation? i.e., where is this being reported to in your organisation – which management group and Board/Committee – and how frequently?

More Details

- Leadership Team/Managemen...   2
- Leadership Team   1
- Joint Committee   1
- Other Group or Committee   0
- Other   3

6. What plans/initiatives have you put in place/are planning to put in place in terms of net zero emissions?

More Details

- No plans   1
- Energy reduction and green te...   1
- LED Lighting, cycle to work an...   1
- Responding to these curriculu...   1
- Other   3

7. Do you use KPIs to monitor achievement of Strategy/policy objectives? If so, what are these?

More Details

🔵	Don't use KPIs	2
🟠	Still to be developed	2
🟢	reduction of energy / utility us...	2
🔴	emissions against agreed scop...	1
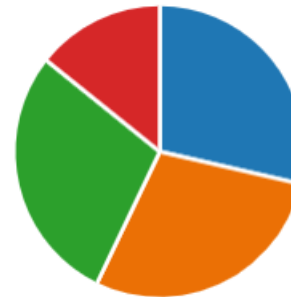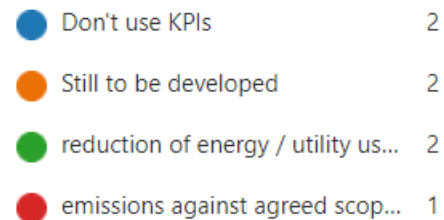
The College would appear to be slightly ahead than most of the respondents in terms of having a draft Sustainability Strategy under consideration.

From the above it can be seen that in the majority of responses the Director of Resources and the Facilities Management Team have some form of responsibility for sustainability and carbon management within the surveyed organisations.

Where we have assessed the College as having some improvements to make, we found that this was the same as those who had responded to our questionnaire.

See Appendix A of this report for the anonymised responses to our questionnaire.

Work Undertaken

In line with our objectives, we undertook the following work:

Objective 1: The College is complying with current sustainability and carbon management legislation.
- o We discussed the College's sustainability and carbon management arrangements with the Sustainability Officer.
- o We assessed these against current legislation to confirm that the College is compliant with the legislation.
- o We confirmed that the College had signed up to the Universities & Colleges Climate Commitment for Scotland commitment.
- o We obtained and reviewed the College Sustainability Strategy and any other related policies and procedures to ensure they are adequate and cover all sustainability and carbon management issues at the College.

Objective 2: The College has a plan in place to help it meet the commitment of net zero carbon by 2040.
- o We discussed what the College has in place to meet its sustainability and net zero carbon commitment with the Sustainability Officer and the Director of Finance. We assessed what the College has in place in respect of this and what else the College requires to do to meet its commitment. We obtained and assessed any plans in place to ensure that the College will meet its net zero carbon commitment by 2040.
- o We considered what other colleges and public sector bodies are doing in respect of their sustainability and carbon management commitment. This was done in the form of a questionnaire to a sample of 10 of our existing clients. At the time of writing this report we had received 7 responses. See earlier summary of findings and Appendix A for details of these responses.

Objectives 3: The College has appropriately resourced its sustainability and carbon management function with clear roles and responsibilities and reporting lines in place.
- o We discussed the current resourcing arrangements in respect of sustainability and carbon management with the Sustainability Officer and the Director of Finance.
- o We assessed these arrangements to confirm whether these are appropriate and fit for purpose. This included considering who has responsibility for these functions and whether this is appropriate. We also considered and assessed whether this is embedded throughout the College.

- o   We considered where this function sits in other colleges to confirm appropriateness of the College's approach. This was done in the form of a questionnaire to a sample of 10 of our existing clients. At the time of writing this report we had received 7 responses. See earlier summary of findings and Appendix A for details of these responses.
- o   We discussed the reporting lines for sustainability and carbon management within the College with the Sustainability Officer and the Director of Finance. We established and evaluated these reporting lines to ensure that they are sufficient to keep Senior Management and the Board informed of the College's compliance with legislation and any future plans in respect of sustainability and carbon management.

Objective 4: The College has robust arrangements for the recording and collection of data and performance indicators in relation to this area.

- o   We discussed the arrangements for the recording and collection of data and performance indicators in relation to this area with the Sustainability Officer.
- o   We established what data is collected in respect of the College's sustainability and carbon management. We also established how this is recorded and what KPIs have been set for this as well as considering who this data and KPIs are reported to and used for.

Conclusion

Overall conclusion

Overall Conclusion: Weak

We can only give a weak level of assurance over the College's sustainability and carbon management arrangements. We have raised 9 recommendations, 1 of these has been graded as high with 7 medium and 1 low grade. We have raised 2 good practice points.

Summary of recommendations

Grading of recommendations				
	High	**Medium**	**Low**	**Total**
Sustainability and Carbon Management	1	7	1	9

The following is a summary of the recommendations we have graded as high:

➢ Sustainability Strategy

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.	
1.	In terms of reducing the College's carbon emissions, it has implemented the items which could be done without too much expense to the College. The items which are left to do will incur more expense for the College, i.e., replace windows etc.
2.	The College produces an annual report on public bodies climate change duties as required by the Scottish Government. For 2020/21 this showed a reduction in the College's carbon emissions of 42% against a target of 10%. It should be noted that this was impacted by the pandemic and remote teaching, learning, and working.

Sustainability Strategy			
Ref.	Finding and Risk	Grade	Recommendation
1.	There should be an up-to-date Sustainability and Carbon Management Strategy/Policy. The Strategy should be complimented by a comprehensive action plan that will detail how the strategy objectives will be achieved. From our review we found that the College's existing Environmental and Sustainability Policy expired during December 2021 and has not been updated. The College has prepared a draft Sustainability Strategy which at the time of our audit visit was still being considered by the Senior Management Team. From our review of the draft Sustainability Strategy, we found that there is still work to be done on this to finalise the Strategy. We found the structure and the layout of the Strategy appeared slightly underdeveloped with some omissions, such as the roles and responsibilities of the wider staff base and students. The Strategy as it stands at present does not appear to get its message across in respect of what the College wants to do in terms of being sustainable and reducing its carbon emissions. It also does not	**High**	We recommend that the College endeavours to fully develop and finalise its Sustainability Strategy as quickly as possible. Once this has been completed the Strategy should be presented to the appropriate Committee and Board for approval.

include any links to other College policies and strategies. There is a risk that the ambitions of the College in terms of its sustainability and carbon management are not fulfilled due to the Strategy being unclear on its purpose.		
Management response		**Responsibility and implementation date**
As noted in the report, the College has a draft Sustainability Strategy with the Senior Management Team for consideration. The College will now look to encapsulate the output from this report within the draft Sustainability Strategy and present the updated Strategy to the SMT for consideration prior to presenting it to the Board for approval. This work will be run concurrently with the Corporate Strategy refresh to ensure an appropriate top-down approach and clear link from the overall corporate objectives into this underpinning strategy.		*Responsible Officer:* Principal and Director of Finance *Implementation Date:* 31 December 2022

College Corporate Plan			
Ref.	Finding and Risk	Grade	Recommendation
2.	The College Corporate Strategy 2019-2025 should set out the strategic aims, objectives, and direction of the College together with how the College intends to implement these and get to where they want to be. The Corporate Strategy is the key document from which all other strategies/policies and plans of the College should flow. From our review of the College's Corporate Strategy 2019-2025, we found that there is no mention of its ambitions in respect of sustainability and carbon management. There is a risk that sustainability and carbon management is not viewed as important to the College as it has not been mentioned in the Corporate Strategy.	**Medium**	We recommend that the College considers updating its Corporate Strategy to include mention of its aims in terms of sustainability and carbon management. This will ensure that there is a direct link between the Corporate Strategy and the Sustainability Strategy.

Management response	Responsibility and implementation date
The College notes the requirement to refresh the Corporate Strategy to include specific reference to sustainability objectives consistent with the requirements set out by Scottish Government. The College recognise the importance of ensuring the College Strategy makes reference to sustainability, that there is clarity within the College's objectives and outcomes, and this is reflected within the Corporate Delivery plan. The completion of the delivery plan will inform the quantitative tracking of progress the College is making towards the target of net zero carbon emissions.	*Responsible Officer:* Principal *Implementation Date:* 31 December 2022

Key Performance Indicators (KPIs)			
Ref.	Finding and Risk	Grade	Recommendation
3.	There should be robust KPIs in place which are SMART and enable achievements to be clearly measured. From our discussion with relevant staff and review of the draft Sustainability Strategy we found that the KPIs in place are quite subjective with no directly measurable outcome. There is a risk that achievement of the objectives is not as successful as expected but this goes unnoticed due to the way in which these are measured.	**Medium**	We recommend that SMART KPIs are devised to measure the achievement/success of the implementation of the College's Sustainability Strategy. These should have definitive outcomes which can be measured.
Management response		Responsibility and implementation date	
The draft Sustainability Strategy will be updated to ensure that (a) the objectives and outcomes are SMART and that (b) a set of KPIs are included to allow meaningful measurement of the success of the Strategy implementation. This work will require to be part of the overall Corporate Strategy refresh to ensure consistency across all College Strategies which contribute to the achievement of success in this area.		*Responsible Officer:* Director of Finance *Implementation Date:* 31 December 2022	

Wider Sustainability Group			
Ref.	**Finding and Risk**	**Grade**	**Recommendation**
4.	The College should ensure that the views of a cross section of staff and students are considered in terms of sustainability and carbon management objectives and activities. From our review we found that the main person responsible for sustainability and carbon management is the Sustainability Officer. As such the Sustainability Officer is responsible for taking forward projects, raising awareness, and finding new initiatives for the College in terms of sustainability and carbon management. The Sustainability Officer is also responsible for collating and reporting on the College's carbon emissions. There is a risk that the College is not fully utilising the resources it has in terms of taking its sustainability and carbon management agenda forward.	**Medium**	We recommend that to ensure that the College has a cross representation in respect of its sustainability and carbon management, it considers setting up a Teams Group (like the General Digital Strategy Group). This will enable staff and students from across the College to provide feedback and share ideas in respect of reducing carbon emissions and being a more sustainable College. We also recommend that this wider group establishes Sustainability and Carbon Management champions who can help share good practice and help staff become aware of initiatives happening within the College or wider sector etc.

Management response	Responsibility and implementation date
The use of a Teams Group to aid the implementation of the Digital Strategy has been a successful tool to integrate the Digital Strategy objectives. The College would look to learn from this success and develop such a Teams platform for the integration of the Sustainability Strategy across the College. As part of this Teams roll out, departmental champions will look to be identified who can then filter suggestions from wider staff and student stakeholder groupings. The College proposes to set up the Teams group to help inform the development of the Sustainability Strategy and to engage staff and students during the development stages so there is stronger buy in and awareness of everyone's role in making a difference to running the College in a more sustainable manner.	*Responsible Officer:* Director of Finance *Implementation Date:* 30 April 2023

Sustainability Oversight Group			
Ref.	Finding and Risk	Grade	Recommendation
5.	There should be an oversight Group/Committee which is responsible for decision making, taking forward, and implementing the Sustainability Strategy. From our review we were informed that the College had a Sustainability Working Group whose membership includes representation from across the College, the Trade Unions, and the Student Association. The Sustainability Working Group, however, has not met since February 2020, i.e., prior to Covid-19 lockdown and remote working. Since Covid-19 there has been no oversight Group/Committee for Sustainability operating in the College. There is a risk that strategies and plans are not taken forward due to lack of direction and oversight from the responsible Group/Committee.	**Medium**	We recommend that the College reconvenes or establishes a new Sustainability Oversight Group. The remit of this Group should include ensuring that the Sustainability Strategy, once finalised and approved, is taken forward and implemented.

Management response	Responsibility and implementation date
The College recognises the requirement for such a Group as part of the roll out of the Teams site, referred to in the prior recommendation. The College is in the process of strengthening internal governance and would look to incorporate sustainability as part of all internal Boards that are established. The College consider this to be a more effective model in strengthening awareness and delivery of sustainability through all College activity. This is seen as a stronger model for the delivery of sustainable measures which it is intended become fully incorporated as part of a business-as-usual consideration. In addition, the new Board and Committee paper template is a move towards this model – ensuring every report has to state the Environmental Impact of each Board or Committee report.	*Responsible Officer:* Principal *Implementation Date:* 31 October 2022

Sustainability Reporting and Resources			
Ref.	Finding and Risk	Grade	Recommendation
6.	The reporting lines and resources for sustainability and carbon management should be the most appropriate for the College's needs. From our review we found that the Director of Infrastructure produces a report to the Corporate Development Committee at each of its meetings on Estates and Sustainability. However, the remit for sustainability within the College currently sits with the Director of Finance. From review of the Director of Infrastructure's reports we found these to report mainly on Estates issues with sustainability being included at the end of these reports. Whilst a lot of the sustainability and carbon management is Estates related within the College not all of it does relate to Estates. To emphasise the importance of sustainability and carbon management within the College it may be better to have a separate Sustainability Report going to the Corporate Development Committee. This report should be linked to the approved	**Medium**	We recommend that the College considers the reporting lines for sustainability and the resources to support the sustainability objectives of the College. We also recommend that the quarterly updates to the Corporate Development Committee are a separate report produced by the Sustainability Officer and reflect the work of the Sustainability Oversight Group. These reports should also include an update to the figures for the College's emissions.

	Sustainability Strategy and the work of the Sustainability Oversight Group. To enable this, the College may need to consider the resourcing of sustainability and carbon management, i.e., should this be the responsibility of the Sustainability Officer only or should this be spread across the whole College. There is a risk that sustainability reporting lines and resources are not the most appropriate to the College, which could result in it being less efficient in meeting its sustainability and carbon management targets.	

Management response	Responsibility and implementation date
The College Executive / Senior Management Team will consider the most appropriate reporting line for sustainability activities as part of the ongoing management review. As part of that review the reporting requirements will be discussed with the Corporate Development Committee and amended accordingly should they feel that a separate Sustainability Report is required.	*Responsible Officer:* Principal *Implementation Date:* 31 October 2022

Sustainability and Carbon Management Data Collection and Recording			
Ref.	Finding and Risk	Grade	Recommendation
7.	There should be a mechanism in place to enable the collection and recording of data on sustainability and carbon emissions within the College to be undertaken quickly and efficiently. From our review we found that the College is reporting annually on its carbon emissions, as required by the Scottish Government. From our discussion with the Sustainability Officer, we found that the collation of this data can be a time consuming and convoluted exercise. This exercise is undertaken on an annual basis. There is a risk that the data is not being collected and recorded in an efficient manner.	**Medium**	We recommend that the Sustainability Officer collates the relevant information on a quarterly basis to enable this to be reported to the Sustainability Oversight Group, the SMT and the Corporate Development Committee.
Management response		Responsibility and implementation date	
The College can utilise Pentana – the College's business planning tool. Specific deliverables cascading from agreed strategic objectives and outcomes can be recorded and tracked in this environment which is an efficient way to track and record progress against plan. This will support in capturing progress against sustainability targets. Additionally environmental impacts will be referred and tracked in all work taken to Board and Committee and cascading from this as part of business-as-usual activity within the College Corporate Governance arrangements.		*Responsible Officer:* Director of Finance *Implementation Date:* 31 October 2022	

Linkage with other College Strategies			
Ref.	Finding and Risk	Grade	Recommendation
8.	There should be a clear link between the Sustainability Strategy and the other Strategies of the College. From our review of a sample of College Strategies we found that there is not an obvious or clear link between these Strategies and the Sustainability Strategy with most not mentioning sustainability. To ensure that sustainability is embedded within the whole College, its Strategies should be aligned and take cognisance of the Sustainability Strategy once this has been updated and approved. There is a risk that sustainability and carbon management is not embedded throughout the whole College.	**Medium**	We recommend that the College ensures that all its Strategies take cognisance of its sustainability and carbon management objectives and ambitions. This will help embed sustainability and carbon management throughout the whole of the College.

Management response	Responsibility and implementation date
The College recognises the importance of sustainability and the requirement that this and climate change should be reflected in all its strategies. The College recognises the importance of updating the overall Corporate Strategy to ensure a top-down approach and strong linkage is established with each of the Colleges underpinning strategies to address this recommendation. As the core College strategies are reviewed there will be a requirement to refer to how each Strategy is contributing to the delivery of the overall College Sustainability objective (see recommendation 2).	*Responsible Officer:* Principal *Implementation Date:* 31 July 2023

Assessment of the Impact of Climate			
Ref.	Finding and Risk	Grade	Recommendation
9.	The impact on the climate of activities undertaken by the College should be considered and reported. From our review of the covering reports presented to the Board and Committees we found that these do not include a section on the assessment of the impact of the report subject matter on climate. One of our other clients has started including this assessment with all of its reports presented to its Board/Committees to ensure that people are considering the sustainability and carbon management impact of its activities. This also helps keep this in the forefront of people's minds and may help to shape the way the College does things going forward. There is a risk that the impact on the climate is not considered by the College.	**Low**	We recommend that going forward the College includes a section on the covering paper to the reports being presented at the Board/Committee meetings relating to an assessment of the climate impact of the activity being reported. This will help focus people's minds on sustainability and carbon emissions. We also recommend that for any projects/initiatives a section is added to the new project process to include an assessment on the climate and sustainability of undertaking the project/initiative.

Management response	Responsibility and implementation date
In late 2021 the College adopted a new reporting format for Board and Committees which included a section on environmental implications. This allows the College to capture any environment implications from papers being considered by the Board / Committees. This revised reporting format is being used for reporting at College Board and Committee level to ensure that environmental implications are highlighted when papers are being considered by the Senior Management Team.	*Responsible Officer:* Vice Principal Operations *Implementation Date:* 31 March 2023

The following is a list of observations from our review	
1.	The College may wish to use the Climate Change Assessment Tool, which is freely available on the Zero Waste Scotland's website, to assess its current performance in terms of meeting carbon emissions reductions targets and reporting to the Scottish Government. This involves 28 questions, covering 5 categories leading to a self-assessment score between 0-4. This could be used by the College each year to assess how well it is doing and to assess whether the initiatives it is putting in place are having any impact on its overall assessment.

The table below details the actual dates for our fieldwork and the reporting on the audit area under review. The timescales set out below will enable us to present our final report at the next Audit Committee meeting.

Audit stage	Date
Fieldwork start	17 January 2022
Closing meeting	2 February 2022
Draft report issued	4 February 2022
Receipt of management responses	8 February 2022
Final report issued	15 February 2022
Audit Committee	2 March 2022
Number of audit days	4 days

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

Wylie & Bisset LLP			
Partner	Graham Gillespie	Partner	graham.gillespie@wyliebisset.com
Senior Manager	Stephen Pringle	Senior Internal Audit Manager	stephen.pringle@wyliebisset.com
Supervisor	Audrey Cowan	Internal Audit Supervisor	audrey.cowan@wyliebisset.com

West College Scotland			
Key Contacts	Alan Ritchie	Director of Finance	Alan.Ritchie@wcs.ac.uk
	Marcelle McLaughlin	Sustainability Officer	Marcelle.Mclaughlin@wcs.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

APPENDICES

Sustainability and Carbon Management

We include for your reference comparative benchmarking data showing the results of the responses to a short questionnaire we issued to some of our existing clients. These were a mix of colleges, charities, and other public sector bodies. We issued 10 questionnaires and received 7 responses at the time of writing this report.

Organisation 1	Organisation 2	Organisation 3	Organisation 4	Organisation 5	Organisation 6	Organisation 7
Question 1: Does your organisation have a Sustainability and Carbon Management Strategy/Policy in place?						
Yes – Environmental Policy which covers core sustainable objectives. This is outdated. About to commence on the production of a new Green Sustainable Policy document that will set the tone for the whole organisation.	Yes, this was done a couple of years ago, and it is an objective for this year to put in place something more comprehensive, alongside a wider refreshed Estates Strategy.	No separate Sustainability Strategy/policy. The estates strategy has a specific dedicated to this task (Aim 5). Looking to build on this in coming months.	Yes, The Climate Change Plan – approved in November 2021.	Not yet, but it is on next year's Business Plan.	No	At this point in time we do not have an approved plan/policy in place.
Question 2: Who is responsible for the Strategy/Policy, i.e., who has ownership of this?						
Overall person responsible is the Director for	Going forward it will be the Executive	No set person as sustainability and carbon management is	The Managing Director.	When drafted, it will be owned by the Accountable	Once developed, this will be owned by the Director of	Moving forwards overall responsibility for Sustainability is

Marketing and Communications, Learner Support, Facilities and Health and Safety.	Director Resources.	everyone's responsibility.		Officer, and the Director will have responsibility for implementing through different parts of the organisation.	Finance & Resources and his team.	likely to sit with Assistant Principal: Education & Student Success with significant input from Head of Estates and Chief Transformation Officer.
Question 3: Who is responsible for sustainability/carbon management within your organisation?						
The Facilities Management supported by the Assistant FM Hard Services which includes Environmental.	Currently it is a mixture of Executive Director Resources, Facilities Manager and H&S Officer. This will need greater clarity as part of the work being undertaken in the next 6 months.	Co-ordinated by a senior executive group which comprises of Deputy Chief Executive, Deputy Principal and Director of Estates. The DP drives forward curriculum opportunities on the curriculum side to ensure that we are providing qualifications and training for employers/students in developing and understanding these skills/qualifications.	The Climate Change Plan is led by the Managing Director, but everyone is expected to play their part.	All staff will have some level of responsibility, particularly for their individual actions. Various roles will have aspects of responsibility overtly listed within the job role, such as managers, facilities management, procurement officer, etc.	We are not actively managing sustainability/car bon management currently.	Sustainability Committee. Overall responsibility is likely to sit with the Chair of this committee - Assistant Principal: Education & Student Success. Devolved responsibility for specialist areas will be formed, e.g. In relation to main sources of carbon production, utilities, waste, transport etc. and the management of these,

					the responsibility falls to the Head of Estates.
Question 4: How many people are in the sustainability/carbon management team? Please provide details of the staff structure for this.					
There are no direct roles as they form part of the wider Facilities Team objectives as indicated above. This may change in the future but as it stands there are the 2x persons involved.	No specific team.	We have a Sustainability and Eco group across the organisation.	We don't have a dedicated team.	We don't have a team but a cross-team Community of Practice. There are 6 members of this group, and the Leadership Team sponsor of the group is the Director, it is chaired by the Building Coordinator.	We do not have a dedicated team.	The sustainability Committee consists of 17 members. This includes a wide spread of staff from across the organisation of various levels of responsibility and experience and from both teaching and professional services areas.
Question 5: What are the reporting lines for sustainability/carbon management in your organisation? i.e., where is this being reported to in your organisation – which management group and Board/Committee – and how frequently?					
Information is produced by the FM members and goes to Director for Marketing and Communications, Learner Support, Facilities and Health and Safety, who would	To be defined over next 6 months.	Co-ordinated by a senior executive group reports to the Leadership Team and the Board.	To the Joint Committee as part of the Annual Performance report process. We will be establishing reporting	Business plan activities and associated risks are reviewed by the Leadership Team every quarter. Climate Change will be listed as a strategic risk from 2022-23. Progress	To be determined.	Sustainability Committee will report to the Senior Management who will report to the Board.

present to the Board as appropriate.			arrangements to the Corporate Leadership Team. Will likely be quarterly.	against the business plan and measure of strategic risks are published every quarter.		
Question 6: What plans/initiatives have you put in place/are planning to put in place in terms of net zero emissions?						
For a number of years now we have had stretching targets for energy reduction, use and implementation of green technologies to assist. As part of the new policy there will be further development of the target setting around net zero etc. Including linking further buildings to the District Energy Centre	We are some ways from net zero, but contributors include IT Strategy, LED lighting, cycle to work scheme.	The Estates looks at responding to these curriculum needs notably in terms of new kit/facilities, but also to ensure that we are setting our own sustainability goals. • Energy Management Group (as the name implies seeks to reduce energy usage) • Green Transport Plan • Planned replacement with sustainable/cardon neutral items (where technology allows) • Waste Management/recycling goals	As per Climate Change Plan.	As per the Sustainability Report.	We have no plans in place at this time.	Currently looking at • the possibly integration of Photo Voltaics across all main campuses, • the use of ground /air source heat pumps to replace traditional gas fired boilers • further roll out of LED lighting to our estate. Initiatives/plans in place include: reduction in carbon emissions through better management of

		• Sustainable energy generation goals • Grey water usage.				our BMS's, increasing recycling by working with our waste stream providers to reduce waste to landfill, water audits and embedding/considering sustainability through maintenance and refurbishment programmes
Question 7: Do you use KPIs to monitor achievement of Strategy/policy objectives? If so, what are these?						
The only KPIs we use at present are around the reduction of energy / utility usage, but this will be increased as part of the new policy.	To be developed over next 6 months.	Not answered.	Not as yet, but this will be part of our work in progressing our Climate Change Plan, which was approved in November 2021	We have been measuring our emissions against agreed scopes within the Climate Change Duties report, and we will track implementation of activities through the Business Plan.	We do not use KPIs at this time.	KPI's are used to measure Carbon reduction. Gas, electricity, water, waste streams, business miles are all trended and compared annually to monitor achievement against our carbon reduction target.

For each area of review, we assign a level of assurance in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, no or only minor recommendations identified.
Substantial	Controls largely satisfactory although some weaknesses identified, recommendations for improvement made.
Weak	Controls unsatisfactory and major systems weaknesses identified that require to be addressed immediately.
No	No or very limited controls in place leaving the system open to significant error or abuse, recommendations made require to be implemented immediately.

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

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

Purpose of review

We will review the College's compliance with legislation in this area including the review of policies and procedures. Our review will consider the roles and responsibilities for sustainability and carbon management and assess how embedded this is within the College. We will also consider the recording and collection of data and performance indicators in relation to this area.

This assignment forms part of our Annual Internal Audit Plan for 2021/22.

Scope of review

Our objectives for this review are to ensure:

- The College is complying with current sustainability and carbon management legislation.

- The College has a plan in place to help it met the commitment of net zero carbon by 2040.

- The College has appropriately resourced its sustainability and carbon management function with clear roles and responsibilities and reporting lines in place.

- The College has robust arrangements for the recording and collection of data and performance indicators in relation to this area.

Limitation of scope

There are no limitations of scope.

Audit approach

Our approach to the review will be:

➢ Discussion with key personnel to establish the College's sustainability and carbon management arrangements. We shall assess these against current legislation to confirm whether the College is compliant with the legislation. We shall discuss with key personnel whether the College has any environmental standards in place. We shall evaluate these standards to ensure that they are fit for purpose.

➢ Reviewing the College Sustainability Strategy and any other related policies and procedures to ensure they are adequate and cover all sustainability and carbon management issues at the College. We shall assess how these are enforced in practice.

➢ Discussion with key personnel on what the College has in place to meet its sustainability and net zero carbon commitment. We shall assess what the College has in place in respect of this and what else the College requires to do to meet its commitment. Obtaining and assessing any plans in place to ensure that the College will meet its net zero carbon commitment by 2040.

➢ Considering what other colleges and public sector bodies are doing in respect of their sustainability and carbon management commitment.

➢ Discussion with key personnel to establish the current resourcing arrangements in respect of sustainability and carbon management. Assess these to confirm whether these appropriate and fit for purpose. We should consider who has responsibility for these functions and whether this is appropriate. We shall consider who is responsible for this function, i.e., one person or is it embedded throughout the College. We shall consider where this function sits in other college to confirm appropriateness of the College's approach.

➢ Discussion with key personnel the reporting line for sustainability and carbon management within the College. Establishing and evaluating these reporting line to ensure that this is sufficient to keep the senior management and the Board informed of the College's compliance with legislation and any future plans in respect of sustainability and carbon management.

➢ Discussion with key personnel to establish the arrangements for recording and collection of data and performance indicators in relation to this area. We shall establish what data is collected in respect of the College's sustainability and carbon management. We shall establish how this is recorded and what KPIs have been set for this as well as considering what this data and KPIs are reported to and used for.

Potential key risks

The potential key risks associated with the area under review are:

➢ The College is not complying with current sustainability and carbon management legislation which could result in fines or damage to reputation.

➢ The College is not meeting its net zero carbon commitment and has no plans in place to meet this commitment by 2040.

➢ The College has not adequately resourced its sustainability and carbon management function with unclear roles, responsibilities and reporting lines in place resulting in little or no buy in from other areas of the College. There is a risk that compliance and plans are not achieved due to the function being under resourced.

➢ The College does not have robust arrangements for the recording and collection of data and performance indicators in relation to this area which could result in poor performance or non-compliance with legislation going unnoticed.

WEST COLLEGE SCOTLAND

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Schedule of Business 2021-22
Presented By	Amy McDonald Vice Principal Operations
Recommendation to Members	Consideration
Appendix Attached	No

PURPOSE

The purpose of this report is to provide a summary of the work of the Corporate Development Committee during 2021-22.

The paper is presented in line with West College Scotland Corporate Development Committee Terms of Reference:

'To review its own effectiveness at least annually and to report the results of that review to the Board.'

The paper is submitted *To Consider*.

1. BACKGROUND

1.1 The main purpose of the Corporate Development Committee is to:

- Have strategic oversight of finance, procurement, human resources and organisational development, communications, marketing and matters of a general nature that do not fall to other standing Committees, ensuring solvency, sustainability, efficiency and innovation.

- Advise on the strategic implementation, review and development of required strategies and policies that reflect best practice and improve organisational performance, ensuring appropriate and effective controls and processes are in place.

- Ensure the College manages all assets and resources in accordance with Scottish Government and Scottish Funding Council requirements.

1.2 This report provides a summary of the items which the Committee has considered during 2021-22 in fulfilling the above requirement.

Next Steps

1.3 The Corporate Development Committee are requested to consider the content of the report and whether it requires any further assurances to be provided.

2. FINANCIAL IMPLICATIONS
2.1 There are no financial implications in this report.

3. STUDENT EXPERIENCE
3.1 There are no student experience implications associated with this paper.

4. HUMAN RESOURCES IMPLICATIONS
4.1 There are no human resources implications associated with this paper.

5. LEGAL IMPLICATIONS
5.1 There are no further legal implications in this paper to those listed above.

6. REPUTATIONAL IMPLICATIONS
6.1 There are no reputational implications associated with this paper.

7. COMMUNITY/PARTNERSHIP IMPACT
7.1 There are no community implications associated with this paper.

8. EQUALITIES IMPLICATIONS
8.1 There are no equality implications associated with this paper.

9. ENVIRONMENT IMPLICATIONS
9.1 There are no environmental implications associated with this paper.

RECOMMENDATION

The Corporate Development Committee is requested to consider the content of the report and whether there are any further assurances required.

Corporate Development Committee					
Remit	**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**
a) *To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.*					
b) *To consider and advise the Board of Management on the development and implementation of College policy and strategy, including but not limited to the following areas:*					
• *Communication and Marketing*					
o Update report on College Marketing activity	Y	Y		Y	Y
o Marketing and Communication Strategy		Y			
• *People*					
o Update from LJCNC lecturing/support staff meetings	Y	Y		Y	Y
o Update from Equality, Diversity and Inclusion Committee	Y	Y		Y	Y
o Update on National Bargaining	Y	Y		Y	Y
o People Strategy 2021-22 Update				Y	
o People Strategy 2022-2025					Y
o Annual review of Modern Slavery Statement				Y	
• *Health and Safety*					
o Mobilisation Group Update Report (Covid-19)	Y	Y		Y	Y
o Update from Health & Safety Committee	Y	Y		Y	Y
• *Estate*					
o Update report on College leasing arrangements	Y				
o Estate Strategy – Annual Update	Y				
o Estate Strategy 2016-2026 Refresh - Update				Y	Y
o Estate outline business case update	Y			Y	Y
o Estate maintenance, sustainability and project update reports	Y	Y		Y	Y

Corporate Development Committee					
Remit	**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**
• *Carbon management and sustainability*					
o Carbon Management Plan – Progress Update	Y	Y		Y	
o Revised Carbon Management Plan 2021-2025 Update		Y			
o Annual Scottish Government Sustainability Report		Y			
• *Information Technology*					
o IT Strategy / Project Update Report	Y	Y		Y	Y
• *Finance*					
o Management Accounts		Y (October)		Y (January)	Y (April)
o Update of Financial Forecast	Y				Y
o SFC Funding Update	Y	Y		Y	Y
o Annual budget and medium-term financial forecast	Y				Y
• *Procurement*					
o Procurement Strategy Annual Update		Y			
o Procurement Annual Report including future year plan		Y			
o PCIP Update Report (next review due TBC – post Jan 2023)					
Ensuring progress is monitored in delivering strategic outcomes in these areas.					
Finance					
c) *To consider and advise the Board of Management on key strategic financial and management matters including:*					
• *solvency of the College*					
o Cashflow report contained in the Management Accounts	Y	Y		Y	Y
o					

Corporate Development Committee						
Remit		**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**
• *Cashflow* o Cashflow report contained in the Management Accounts		Y	Y		Y	Y

• *effectiveness and appropriateness of the utilisation of College resources*
  o Update on year-end financial position
  o Internal Audit Report – Review of Financial Regulations
  o Internal Audit Report – Cash Management
  o Internal Audit Report – Sustainability and Carbon Management
  o Internal Audit Report – IT Systems Administration
  o Internal Audit Report – Estate Strategy (1st meeting 2022-23)
		Y		Y	Y
					Y
						Y
						Y

• *financial strategy, budgeting, financial monitoring and forecasts*
  o Management Accounts
 	
  o Update of Financial Forecast
  o Update on SFC Funding
  o Annual budget and medium-term forecasts
		Y
		Y
		Y
			Y
			(October)
			Y
			Y
					Y
					(January)
					Y
					Y
						Y
						(April)
						Y
						Y
						Y

• *banking arrangements and approval of bank signatories* o Annual review of banking arrangements		Y				
• *investments and borrowing* o Annual review of banking arrangements		Y				

• *taxation*
  o Annual update report on taxation matters
  o Reports will be provided on any material changes as required
		Y				

Corporate Development Committee					
Remit	**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**
• *pension arrangements* o College pension schemes overview					Y
• *approval of contracts between the values of £250,000 and £500,000* o Authorisation sought as required					

d) To consider and recommend the College's annual financial statements and associated reports for approval to the Board of Management at a joint meeting with the Audit Committee.
  o External Audit Management Letter
  o Corporate Governance Statement
  o Financial Statements
  o Annual Internal Audit Report
  o Internal Audit Annual Plan 2021-22
  o External Audit Planning Memorandum
	Y		Y
			Y
			Y
			Y
					Y

e) To ensure adherence to statutory requirements related to the College's financial affairs and compliance with the Financial Memorandum, Scottish Public Finance Manual (SPFM) and related guidance (including Accounting Policies in the Financial Statements) and to provide the Board of management with assurance on these matters.
  o Internal Audit Annual Report
  o External Audit Management Letter
  o Annual report on Corporate Governance Compliance
			Y
			Y
					Y

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

Corporate Development Committee					
Remit	**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**
○ Corporate Governance Statement review – Financial Statements			Y		
○ Internal Audit Report – Review of Financial Regulations				Y	
Human Resources and Organisational Development					
g) *To have strategic responsibility for oversight of and compliance with employment, health and safety, data protection and freedom of information legislation, advising the Board of Management on the operation and implementation of effective and efficient policies and systems in the following areas, advising the Board of Management on these areas as required:*					
• *equality, diversity, and inclusion* ○ Equality, Diversity, and Inclusion Mainstreaming Report ○ Update from Equality, Diversity, and Inclusion Committee	Y	Y		Y	Y
• *learning and development* ○ *Updates provided as required*					
• *employee relations* ○ Mobilisation Group Update Report (Covid-19)	Y	Y		Y	Y
• *health, safety and wellbeing* ○ Mobilisation Group Update Report (Covid-19) ○ Update from Health & Safety Committee	Y Y	Y Y		Y Y	Y Y
• *workforce planning* ○ People Strategy 2021 ○ People Strategy 2022-2025				Y	Y

Corporate Development Committee					
Remit	**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**

• *payroll*
     o Overview of College pension schemes
     o Updates provided as required
					Y

• *voluntary severance schemes* o Revised voluntary severance scheme					Y
• *freedom of information and data protection* o Annual Report	Y				
Assets and Infrastructure					
h) **To consider and advise the Board of Management on key strategic infrastructure matters including:**					

• *monitoring and review of the overall management and development of College property and information technology, ensuring that a comprehensive register of land, buildings and infrastructure assets is maintained and assurance in given to the Board of Management that the correct procedures are followed in respect of Exchequer funded assets.*
     o Estate Strategy – annual progress update
     o Estate business case updates
     o College leasing arrangements update
     o Report on Paisley (CPA) relocation project
	Y
	 Y
	 Y
		Y
		
		 Y
				Y	Y

• *maintenance of estate and information technology in an efficient and effective manner, in accordance with a planned maintenance programme which is consistent with approved strategy and associated financial projections.* o Estate maintenance, sustainability and project update reports	Y	Y		Y	Y

Corporate Development Committee					
Remit	**14 Sept 2021**	**23 Nov 2021**	**23 Nov 2021 Joint Committee**	**8 March 2022**	**31 May 2022**
• *the implementation and development of carbon management and sustainability plans to address Scottish Government climate change requirements and ensure awareness of local, national, and global environmental matters.*					
o Carbon Management Plan (CMP) – Progress Update	Y	Y		Y	Y
o Sustainability Strategy		Y			Y
o Annual Scottish Government Sustainability Reporting Requirements Update		Y			
o Estate Strategy Progress Update – includes annual review of College Carbon Management and Sustainability Plan	Y				
• *consideration and approval of information technology initiatives and innovations as required and the promotion of the effective and efficient use of IT services and assets.*					
o IT Strategy 2021-2025 - Annual Update					
o IT Project Update Report	Y	Y		Y	Y
Marketing and Communications					
i) **To consider and advise the Board of Management on key strategic matters relating to marketing and communications including:**					
• *the implementation, development and review of marketing and communication strategies*					
o Update report on College Marketing activity	Y	Y		Y	Y
o Marketing and Communication Strategy		Y			
• *policies which enable the College to build its reputation.*					
o Marketing and Communication Strategy		Y			

Corporate Development Committee					
Remit	14 Sept 2021	23 Nov 2021	23 Nov 2021 Joint Committee	8 March 2022	31 May 2022
Risk					
j) *To consider risk relating to the matters that fall within the Committee's remit and to agree what mitigating factors/actions are in place and what further action, if any, needs to be taken to address such matters of risk.* ○ Review of Strategic Risk Register	Y	Y		Y	
Other Matters					
k) *Any other matters as required by the Board of Management.*					
l) *The Committee can request representatives of other organisations to attend meetings if/as required.*					

WEST COLLEGE SCOTLAND

Agenda Item 19

Meeting	Corporate Development Committee
Date	31 May 2022
Location	MS Teams
Title of Paper	Corporate Development Committee - Dates of Meetings in 2022-23
Presented By	John Leburn, Chair
Recommendation to Members	The Committee is asked to consider and approve its dates of meetings in 2022-23.
Appendix Attached	No

PURPOSE
To consider and approve its dates of meetings in 2022-23.

1. BACKGROUND

1.1 The Committee is asked to consider and approve its 2022/23 meeting dates

At the Board meeting held on 21 March 2022, the Board approved its meeting dates for the 2022/23 session. That let the standing committee chairs / senior officers consider a programme of dates for their respective committees and the Corporate Development Committee meeting dates for 2022/23 have been agreed as follows:

- Tuesday **6** September 2022   4 till 6pm
- Tuesday 22 November 2022   **2pm**
- Tuesday 7 March 2023   4 till 6pm
- Tuesday 30 May 2023   4 till 6pm

1.2 The Joint Audit and Corporate Development Committee has been agreed as follows:

- Tuesday 22 November 2022   4 till 6pm

2. FINANCIAL IMPLICATIONS

2.1 There are no financial implications in this report.

3. STUDENT EXPERIENCE

3.1 There are no student experience implications associated with this report.

4. HUMAN RESOURCES IMPLICATIONS

4.1 There are no human resources implications associated with this report.

5. LEGAL IMPLICATIONS

5.1 There are no legal implications in this report.

6. REPUTATIONAL IMPLICATIONS

6.1 There are no reputational implications associated with this report.

7. COMMUNITY/PARTNERSHIP IMPACT

7.1 There are no community implications associated with this report.

8. EQUALITIES IMPLICATIONS

8.1 There are no equality implications associated with this report.

9. ENVIRONMENT IMPLICATIONS

9.1 There are no environmental implications associated with this report.

RECOMMENDATION

The Committee is asked to consider and approve its dates of meetings in 2022-23.