

**West College Scotland**  
**CORPORATE DEVELOPMENT COMMITTEE**  
**TUESDAY 6 September 2022 at 4.00 p.m.**  
**Via Teams**

**AGENDA**

**General Business**

1. Apologies
2. Declaration of Interests
3. Minutes / Actions
  - i. Minutes of meeting 31 May 2022 Enclosed JL
  - ii. Minutes of meeting 8 July 2022 Enclosed JL
  - iii. Actions arising from the Minutes Enclosed JL
4. Matters arising from the Minutes (and not otherwise on the agenda)
  - i. None

**Main Items for Discussion and/or Approval**

5. Committee Remit, membership, and meeting dates 2022-23 Paper 5 SG
6. Sustainability Strategy Paper 6 AR

**Finance**

7. Finance Update Report Paper 7 AR
8. SFC Financial Forecast 2022-23 to 2026-27 Paper 8 AR
9. Financial Regulations Paper 9 VM

**Estates and Information Technology**

10. Estates Update Report including projects
  - i. Procurement – Oakshaw temporary building Paper 10.1 AM
  - ii. Procurement – Oakshaw rewiring Paper 10.2 AM
11. IT Update Report Paper 11 BS

## **Organisational Development and Human Resources**

12. People Update Report Paper 12 NS

## **Communications, Policy and Engagement**

13. Communications and Marketing Update Report Paper 13  
NT

## **Risk**

14. Strategic Risk Register Paper 14 AM

## **Items for Information**

15. Accounts Direction for Scotland's Colleges 2021-22 Paper 15 AR

16. Internal Audit Plan 2022-23 Paper 16 AR

17. Schedule of Business 2022-23 Paper 17 AM

18. Any other business

**Next meeting:** Tuesday 22 November 2022 at 2pm followed by joint meeting  
with Audit Committee at 4pm (Via Teams)

Shirley Gordon  
Secretary to the Committee

## **CORPORATE DEVELOPMENT COMMITTEE**

**Minutes:** Tuesday 31 May 2022.

**Present:** John Leburn (in the Chair), Liz Connolly, Jane McKie.

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

**Apologies:** Linda Johnston, Douglas Bayley, David Mark.

### **CD101 WELCOME**

The Chair welcomed everyone to the meeting and noted apologies. Mr Leburn recorded that, although Mrs Johnston had submitted her apologies, she had sent him, in advance of the meeting, her detailed comments on the agenda items including her approval where that was required.

### **CD102 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.

### **CD103 MINUTES OF PREVIOUS MEETING**

The minutes of the Corporate Development Committee meeting held on Tuesday 8 March 2022 were **approved**.

### **CD104 ACTIONS FROM THE MINUTES**

The Committee **noted** the actions taken from the minutes.

### **CD105 MATTERS ARISING FROM THE MINUTES**

There were no matters arising not otherwise on the agenda.

### **CD106 COMMUNICATIONS ANNUAL REPORT 2021-2022**

The Director Communications, Policy and Engagement led the Committee through a summary of the Communications Directorate Annual Report – 2021 - 2022 which provided an insight into the work conducted and progress made in the last 12 months. The Report was intended to provide an increasing level of transparency into the Directorate's performance allowing for greater scrutiny and accountability.

Mr Tyler summarised developments in the following areas:

- West College Scotland Communications Strategy 2022-2025.
- Recruitment Campaigns.
- Political Engagement.
- Staff and Student Engagement.
- Policy.
- Business Continuity.
- Leadership Team Media Training.
- Award-winning West College Scotland.
- Events.
- Websites.
- PR, Media Coverage and Monitoring.

- Social Media Posting, Coverage and Monitoring.

The Committee welcomed the report which set out a roadmap towards a more innovative approach to communications. Mr Tyler added that it recognised 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. The following points were raised:

- Mr Tyler presented some examples of the new look College website and adverts for courses, enriched with new photography that were appearing online, on social media, on digital and traditional billboards, in print, on buses, in supermarkets, on streaming services and on the radio.
- Members welcomed upcoming project 'Operation Letterbox' which would harness the power of an incentivised staff to deliver mini prospectuses to thousands of homes in the communities the College served, saving thousands of pounds in distribution costs, and helping build a sense of collective responsibility for the College's sustainability. If Board members wished to help with 'Operation Letterbox', he suggested they get in touch with him direct and he would send them prospectuses for distribution.
- Members acknowledged the College staff magazine (Westworld) as an excellent example of inclusiveness and information sharing.

The Committee thanked Mr Tyler and his team for their professionalism and commercial focus in driving forward all College communications.

**The Corporate Development Committee considered and approved the report.**

**CD107 ESTATES REPORT Restricted Item**

**CD108 INFORMATION TECHNOLOGY REPORT Restricted Item**

**CD109 FINANCE REPORT**

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

- Financial Statements.
- Scottish Funding Council Circulars.
- 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:

- Following completion of a tender exercise on behalf of the Auditor General for Scotland, Audit Scotland was proposing that Azets Audit Services be the College external auditor for the financial years 2022-23 to 2026-27.
- The recent SFC report on the 2020-21 College financial statements highlighted that because of additional funding from the SFC (and their own mitigating actions), colleges had managed the impact of the pandemic more positively than anticipated. Longer-term financial sustainability remained challenging, with the sector forecasting deficits over the next two years. Mr Ritchie added that colleges remained heavily dependent on SFC grant funding which was forecast to amount to 79% of total income at a sector level in both 2020-21 and 2021-22.

- Applications opened on 6 April 2022 for students to apply for 2022-23 student support funding where they had accepted an offer on a full-time eligible course. Updated funding rates were issued by the SFC on 26 April 2022 which enabled the Funding Team to assess and award applications in full. The Committee was reassured to note that the Funding Team maintained regular contact with students throughout their application process, in addition, regular meetings were held with the Students Association to ensure any issues were dealt with in a timely manner.
- The Committee noted that the College (and sector) was facing several significant challenges in continuing to fund student support expenditure and that those factors were expected to put pressure on the limited student support funding available to the College. It was also to be anticipated that students would require further support during 2022-23 as the cost-of-living crises deepened.
- The SFC had, on the 26 May 2022, issued its final 2022-23 funding allocations for the college sector. There was no change to the College's indicative funding position previously reported to the Committee in financial or credit terms.

**The Corporate Development Committee considered and noted the report.**

**CD110 MANAGEMENT ACCOUNTS TO 30 April 2022** **Restricted Item**

**CD111 2022-23 BUDGET AND FINANCIAL FORECAST** **Restricted Item**

**CD112 PROCUREMENT CONTRACT APPROVALS** **Restricted Item**

**CD113 2021-22 CORPORATE GOVERNANCE REPORT**

The Head of Finance and Student Funding led the Committee through the report, the objective of which was to provide assurance that the College was operating in compliance with the:

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

The College had completed its own self-assessment of compliance and the detailed documents were available for members and on file for audit purposes. It was noted that the College was fully compliant in all but one, namely "the institution has an effective policy of risk management and risk management arrangements". Mrs Mulholland explained that the College did not consider itself not to be compliant but that it was still developing the Risk Management process and the policies / procedures continued to be embedded. It was hoped to have this fully in place for 2022-23.

The Committee discussed the detail of the report, and the following points were clarified:

- The Committee noted the work and progress being made on Risk Management from previous Committee meetings.
- Through internal and external audits, the College was able to provide compliance assurance related to the above three guidance documents and beyond that the Director of Finance reviewed and held evidence in relation to each of the criteria required.

The Committee extended its appreciation of the efforts made by college staff to provide this assurance.

**The Corporate Development Committee considered and noted the assurance provided in relation to governance compliance.**

**CD114 PEOPLE REPORT**

The Director, Organisational Development & HR provided updates in relation to:

- Nursery and Catering Changes.
- National Bargaining.
- Health, Safety and Wellbeing.
- Voluntary Severance (VS).

Mrs Smith took the Committee through an update in relation to these College people-related matters noting that the acceptance of VS applications created a severance cost in the current year and financial recurring saving in 2022/23 which was reflected in the financial position as discussed earlier.

**The Corporate Development Committee considered and noted the report for information.**

**CD115 PEOPLE STRATEGY**

The Director, Organisational Development & HR explained that a 'People Strategy 2030' had been developed covering an 8-year period (reflecting the time required to implement culture change) and set out the direction of travel between now and 2030.

Mrs Smith took the Committee through the vision of the strategy *"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"* and added that the vision would be delivered through four strategic themes which she summarised. The following points were raised:

- Members noted that annual workplans for the Organisational Development and HR directorate would be aligned towards delivery of the People Strategy 2030 and would drive incremental change over the period.
- The impact of the pandemic had changed the way that most staff liked to work, and the College currently had a working group consisting of staff from across the College and trade union representatives considering new ways of working as it emerged from the pandemic and concluded a hybrid working pilot. The pandemic had changed the way staff worked and, in the next academic year, the College's approach to hybrid working would be formally implemented.
- The financial challenges affecting the sector were expected to continue for the next few years which would impact on the level of investment the College could make in any area, including its people.
- The Committee commended the Strategy and the clarity it provided setting out how the College would create a sector-leading environment of fair work, where colleagues felt deeply connected with its vision and had the skills to deliver its future ambition.

**The Corporate Development Committee:**

- **Considered and provided feedback on the Strategy.**

- **Approve the People Strategy 2030 to be taken to Board of Management for approval in June 2022.**

**CD116 COLLEGE PENSION SCHEMES OVERVIEW**

The Director, Organisational Development & HR provided an annual overview of the pension schemes currently in operation within the College.

**The Corporate Development Committee considered and noted the report.**

**CD117 EXTERNAL AUDIT ENGAGEMENT STRATEGY 2021-22**

The Director of Finance presented the Mazars LLP (external auditor) Audit Strategy Memorandum and fee proposal for the review of the 2021-22 financial statements. These had been approved by the Audit Committee on 26 May 2022.

Mr Ritchie explained that the Audit Strategy Memorandum provided an overview of the external auditor's preliminary audit planning procedures and approach in relation to the financial statements of the College for the year ended 31 July 2022. It also provided an overview of significant risks and key judgement areas and noted the four wider scope areas upon which the auditors were required to make a judgement:

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

Mr Ritchie added that Mazars, had set their fee for the audit at £34,000 (2020-21: £33,500) which was within the fee range set by Audit Scotland.

**The Corporate Development Committee noted the content of the 2021-22 Audit Engagement Strategy and the proposed audit fee.**

**CD118 INTERNAL AUDIT REPORTS**

- a) **Sustainability and Carbon Management**
- b) **IT Systems Administration**

The Director Finance explained that Wylie & Bisset, as the appointed internal auditors of the College, undertook reviews on the following areas

- Sustainability and Carbon Management.
- IT Systems Administration.

both of which formed part of the 2021-22 Annual Internal Audit Plan. [REDACTED]

[REDACTED]

[REDACTED]

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

**The Corporate Development Committee considered and noted the contents of the internal audit reports.**

**CD119 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.

**CD120 COMMITTEE DATES 2022-23**

**The Committee noted and approved its 2022-23 meeting dates.**

**CD121 ANY OTHER BUSINESS**

- a) Involvement with Capability Scotland for Coresford College Pilot – Ms Connolly sought approval for the involvement of the College in a Capability Scotland pilot to run a 'College' for adults with complex additional support needs. The College involvement would be as a 'Fundable Body' to enable Capability Scotland to access Young Person's Guarantee funding of £317k to part fund their pilot in 2022-23.

Ms Connolly led the Committee through the detail of the pilot and the Committee confirming that the financial aspects would be monitored by College staff.

**The Committee approved the College receiving YPG funding to distribute to Capability Scotland for the Coresford College pilot for 2022-23.**

- b) No other business items were raised. Mr Leburn thanked all authors and presenters for their excellent quality of information and detail delivered to the Committee in each agenda item.

**CD122 DATE OF NEXT MEETING**

Tuesday 6 September 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	<b>WDC District Heating System:</b> 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	<b>College Estate Strategy 2016-2026 - Progress Report:</b> 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.	Updated to Spring 2023
19 Nov 2019	FPM291	<b>Business Transformation Plan -</b> 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

**Agenda Item 5**

<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	Committee Remit, Membership and Dates of Meetings in 2022-23
<b>Presented By</b>	John Leburn, Chair
<b>Recommendation to Members</b>	For Approval
<b>Appendix Attached</b>	Yes Appendix A: Remit Appendix B: Membership Appendix C: Dates of 2022-23 Meetings

**PURPOSE**

The paper is presented in accordance with Paragraph 6 of the Committee's remit:

"6. *Review*

*The Remit will be subject to review annually".*

## **PUBLIC**

### **1. BACKGROUND**

1.1 The Committee is asked to consider and approve the following:

- Corporate Development Committee Remit
- Corporate Development Committee Membership List
- Dates of Meetings in 2022-23

### **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 remit, membership, and dates of meetings in 2022-23.

## **West College Scotland**

### **Board of Management**

#### **Corporate Development Committee**

##### **Statement of Purpose**

The Board of Management provides the principal governance mechanism through which all activities are managed in accordance with relevant legislation and regulations, as well as ensuring that systems are in place to provide efficiency, effectiveness, and economy. The Board of Management has delegated some of its responsibilities to certain committees.

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. Remit**

- 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
  - People
  - Health and Safety
  - Estate
  - Carbon management and sustainability
  - Information Technology
  - Finance
  - Procurement

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
  - cashflow
  - effectiveness and appropriateness of the utilisation of College resources
  - financial strategy, budgeting, financial monitoring and forecasts
  - banking arrangements and approval of bank signatories

- investments and borrowing
  - taxation
  - pension arrangements
  - approval of contracts between the values of £250,000 and £500,000
- 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.
- 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.
- 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.

#### **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
  - learning and development
  - employee relations
  - health, safety and wellbeing
  - workforce planning
  - payroll
  - voluntary severance schemes
  - freedom of information and data protection

#### **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 is given to the Board of Management that the correct procedures are followed in respect of Exchequer funded assets.
  - 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.
  - 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.

### **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
  - policies which enable the College to build its reputation.
- 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.
- 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.

## **2. Membership**

### **Category**

The Principal and a minimum of four members of the Board of Management, one of whom will Chair.

One Staff member (non-teaching)

One Student member

The Committee is empowered to co-opt additional members, subject to approval by the Nominations Committee. Such members will normally be appointed for one year, will be subject to annual review, and may be re-appointed annually up to a maximum of 8 years.

### **In Attendance**

Vice Principal Operations

Secretary

### **Directors / Senior Management Team as Required**

Director of Finance

Director of Infrastructure

Director of Communications, Policy & Planning

Director Organisational Development & HR

Internal Auditor (Wylie Bisset)

External Auditor (Mazars)

The Chair and Vice Chair of the Committee will be members of the Board of Management.

Chair, Vice Chair, and members appointments to the Committee will be between 3 to a maximum of 5 years, providing systematic opportunities for Committee members to serve on another Committee.

Members of the Audit, Corporate Development and Learning and Teaching Quality Committees can request to attend other Committees' meetings as observers, providing opportunities to gain more understanding of the respective Committees' issues.

The Committee is empowered to co-opt additional members, subject to approval by the Nominations Committee. Such members will normally be appointed for one year, will be

subject to an annual review, and may be re-appointed annually for up to a maximum of 8 years.

The Chair of the Board of Management will be an ex- officio member of the Committee.

The Committee is empowered to invite other members of the Executive / Senior Management Team to attend meetings of the Committee.

### **3. Frequency of Meetings**

The Committee will meet at least four times per year.

### **4. Quorum**

A quorum will be no less than 50% of Board members on the Committee.

### **5. Secretariat**

The Secretary to the Board of Management.

Papers for meetings will be sent out electronically 7 days in advance of the meeting.

The Committee will report to the Board of Management and the minutes of its meetings will be circulated to the Board for information.

### **6. Review**

The Remit will be subject to review annually.

## Corporate Development Committee Composition (Para 2 of the Remit)

### Meetings – 4 per annum plus 1 Joint Audit / CDC

Category	Name
The Principal and <b>a minimum of four</b> members of the Board of Management, one of whom will Chair.	Liz Connolly, Principal Linda Johnston John Leburn <b>(Chair)</b> Jane McKie Daniel McMahon <b>(Vice Chair)</b>
One Staff member (non-teaching)	Douglas Bayley - Support Staff
One Student member	Paul Sefton
The Committee is empowered to co-opt additional members, subject to approval by the Nominations Committee. Such members will normally be appointed for one year, will be subject to annual review, and may be re-appointed annually up to a maximum of 8 years.	David Mark

In Attendance	Name
Vice Principal Operations	Amy McDonald
Secretary	Shirley Gordon

Directors / Senior Management Team as Required	Name
Director of Finance	Alan Ritchie
Director of Infrastructure	
Director of Communications, Policy & Planning	Nathan Tyler
Director Organisational Development & HR	Natalie Smith
Internal Auditor (Wylie Bisset)	Graham Gillespie Stephen Pringle
External Auditor (Mazars)	Lucy Nutley Joanne Buchanan

<b>Quorum</b>	<b>A quorum will be no less than 50% of Board members on the Committee.</b>
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Chair, Vice Chair and members appointments to the Committee will be between 3 to a maximum of 5 years, providing systematic opportunities for Committee members to serve on another Committee.

Members of the Audit, Corporate Development and Learning and Teaching Quality Committees can request to attend other Committees' meetings as observers, providing opportunities to gain more understanding of the respective Committees' issues.



## **Appendix C**

At the Corporate Development Committee meeting held on 31 May 2022, the following meeting dates for the 2022/23 session were approved:

- Tuesday 13 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

<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	Sustainability Strategy
<b>Presented By</b>	Alan Ritchie Director of Finance
<b>Recommendation to Members</b>	For Approval
<b>Appendix Attached</b>	Yes A: Sustainability Strategy

## PURPOSE

This paper provides the Corporate Development Committee with the College Sustainability Strategy for review and approval. The Strategy will subsequently be presented to the October 2022 Board of Management.

In answering the global climate change challenge, the College has previously delivered a Carbon Management Plan which aimed to reduce the overall level of carbon emissions. The climate challenge facing the College and wider society is far greater than just the reduction in carbon emissions and the attached Strategy aims to widen the scope of the Colleges response to the climate challenge.

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

*'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:*

- *Estate*
- *Carbon management and sustainability'*

The paper is submitted *For Approval*.

## 1. Context

- 1.1 In May 2021 Scottish colleges came together to support a new, ground-breaking statement of commitment on the Climate Emergency.
- 1.2 The [Scottish Colleges' Statement of Commitment on the Climate Emergency](#) highlights how college staff and students are working together to achieve a more sustainable future for Scotland. It includes 10 key actions, which have been developed to support Scotland's efforts to achieve net-zero climate emissions by 2045, and Scotland's colleges are aiming to achieve net-zero by 2040, or earlier. The statement was released by College Development Network after collaboration with EAUC-Scotland, Colleges Scotland, Scottish Funding Council, and a wide range of Scottish colleges.
- 1.3 To address the 10 key aims noted in the Scottish Colleges' Statement of Commitment on the Climate Emergency, the College should look to develop and implement a wider Sustainability Strategy which looks to embed the 10 key aims whilst adopting the majority of the UK HE/FE Climate Commission's 'Climate Action Roadmap for FE Colleges' actions.
- 1.4 The College Sustainability Strategy embeds the 10 key aims along with adopting the main actions from the Roadmap. The Strategy will create a Sustainability Oversight Group chaired by the Principal and will draw membership from both staff, student, and union representatives.
- 1.5 The Strategy contains five objectives with a high-level delivery plan for each objective being noted within the Strategy. The five objectives are:
  - Leadership and Governance
  - Teaching and Learning
  - Estates and Operations
  - Partnerships and Engagement
  - Carbon reduction and data collection
- 1.6 A member of SMT has been assigned to lead on each objective.
- 1.7 The College is already undertaking work to address the main aims identified within the Scottish Colleges Statement of Commitment and by adopting the attached Strategy will be further enhancing the delivery of the following key aims:
  - Embed environmental sustainability in our institutional strategies and set measurable targets.

- Encourage, where appropriate, colleges to adopt the UK HE/FE Climate Commission's '[Climate Action Roadmap for FE Colleges](#)'.
- 1.8 Further key aims are addressed through other College Strategies such as the Procurement Strategy where:
- Each college will publish action plans to address on-campus and supply chain emissions, setting out what steps they will take over a five-year horizon and beyond where possible, and what they aim to achieve to address the climate emergency.
- 1.9 College Development Network have also released a video which shows the challenges we face and how the FE sector can address these. The video can be viewed [here](#).

## **2. FINANCIAL IMPLICATIONS**

- 2.1 There are financial implications associated with this paper which are yet unsubstantiated in relation to the cost of delivering the strategy. Significant investment will be required in the estate, which the College is unable to fund, in order to reach the net zero objective of the College. It is hoped that the upcoming release of the SFC Infrastructure Strategy will assist in obtaining the required funding.

The College will require to ensure that all estate related projects mitigate the impact on the climate and an element of estate maintenance funding will require to be directed to sustainability projects.

## **3. STUDENT EXPERIENCE**

- 3.1 The student experience will be enhanced by the implementation of this strategy. The strategy builds upon the good work undertaken in alerting our students to the challenges faced by climate change. It is noted that further work can be done to embed this work further into the learning and teaching undertaken by the College.

## **4. HUMAN RESOURCES IMPLICATIONS**

- 4.1 There are human resource implications associated with this paper. The requirement to increase the level of training to all staff may impact upon staff development budget.

## **5. LEGAL IMPLICATIONS**

- 5.1 There are limited legal implications associated with this paper. There are currently no legislation implications of not implementing the Strategy, but it requires to be noted that this may not be the case going forward.

## **6. REPUTATIONAL IMPLICATIONS**

- 6.1 There are reputational implications for the College in not adopting such a Strategy. The College would be seen as not contributing to the climate change challenge and the 'green credentials' of the institution would be damaged. It is expected that students and staff going forward may look at the ethical and green credentials of the employer before accepting a place with them.

## **7. COMMUNITY/PARTNERSHIP IMPACT**

- 7.1 There are community implications associated with this paper. In line with the reputational implications of not implementing the Strategy, where the College looks to work with partners there are now more cases where the College is being requested to state that it has a Sustainability Strategy and that it is being implemented.

## **8. EQUALITIES IMPLICATIONS**

- 8.1 There are no equality implications associated with this paper.

## **9. ENVIRONMENT IMPLICATIONS**

- 9.1 There are environmental implications associated with this paper as noted above.

### **RECOMMENDATION**

The Corporate Development Committee is invited to consider and approve the Sustainability Strategy.

<b>Policy &amp; Procedure</b>	<b>Sustainability Strategy</b>
<b>Policy Area</b>	Infrastructure
<b>Version Number</b>	01
<b>Approving Committee</b>	Board of Management
<b>Date of Approval</b>	10 October 2022
<b>Date of Equality Impact Assessment</b>	
<b>Date of Review</b>	31 July 2023
<b>Responsible Senior Manager</b>	Principal

## History of Amendments

Date	Version/Pages/Sections Affected	Summary of changes
October 2022	1	Primary strategy document for approval by Board of Management

### Policy Statement

The Sustainability Strategy identifies our vision and commitment for making West College Scotland a more sustainable place to study and work. As part of the Scottish Colleges' Statement of Commitment on the Climate Emergency, West College Scotland has pledged to reach a net zero target by 2040, five years ahead of the Scottish Government target.

### Equality Statement

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

Please note this document is available in other formats, to request another format please email [info@wcs.ac.uk](mailto:info@wcs.ac.uk)

# West College Scotland

## Sustainability Strategy





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## **1. Introduction**

- 1.1 Educational institutions exist to address and assist in addressing the big questions – and there is no bigger question than how we build a sustainable planet.
- 1.2 This is the greatest single challenge facing humankind and this Strategy puts sustainability right at the heart of everything we do at West College Scotland. Our ambition now is to become a leading light in the sector across all our activities.
- 1.3 This Strategy has been co-created with students, lecturers, professional services staff, partners, and stakeholders. These groups have been brought together by our resolute Sustainability Team to set out our vision for a more hopeful and sustainable planet: a future where we are one of the most sustainable colleges in Scotland.
- 1.4 Inspired by this vision we are going to build a place that provides leadership and learning about the biggest challenges that we as humanity must face together.
- 1.5 At a time when CO2 emissions are forecast to rise by the second highest annual amount on record, and at a time of mass extinction and loss of biodiversity, it is time for ambition and hope.
- 1.6 Yet it is also time for realism and a focus on results. The College recognises that this is a far-reaching Strategy which contains well thought out targets and an action plan for delivering strategic sustainability successes. These targets are what is required to achieve the Scottish Government's objectives of being net zero by 2040 for indirect emissions and that public sector buildings will be decarbonised by 2038. The Board of Management realise that it will be particularly challenging to achieve these targets whilst operating in the current funding regime.

- 1.7 The College would like to prioritise the estate funding it receives towards ensuring that the organisation plays its part in providing a cleaner more sustainable environment to our students. However, this aim must be weighed up against the need to provide a safe and secure environment for our students to learn in.
- 1.8 The College will continue to implement, where possible, the targets set out in this Strategy whilst at the same time continuing to lobby both the Scottish Funding Council and Scottish Government for assistance. The long awaited SFC College Infrastructure Strategy will hopefully provide a direction of travel and assistance in securing the required funding. The College has already recognised in its Estate Strategy that significant investment is required in the College estate to address the aging nature of the estate but also to address the sustainability targets of the College as it moves forward.
- 1.9 I hope you will join me in bringing this Strategy to life. You can get involved by following the links to calls to action within the College's sustainability [web](#) pages. I look forward to collaborating with you to create a greener and sustainable College for a better world.

**Liz Connolly**

**Principal and Chief Executive**

## **2. Executive Summary**

### **VISION**

To be one of the most sustainable colleges in Scotland

### **PURPOSE**

Our strategic goal is for West College Scotland to be one of the most sustainable colleges in Scotland. We will show leadership in demonstrating and promoting all forms of environmental, social, and economic sustainability at a local, regional, and national level.

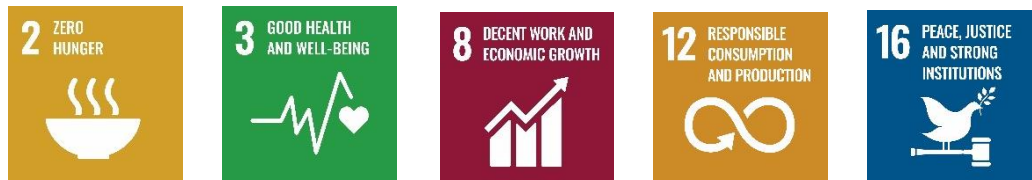
### **OBJECTIVES**

This Strategy contains five high-level objectives that we will realise through key aims and a detailed operation plan:

1. Leadership and Governance
2. Teaching and Learning
3. Estates and Operations
4. Partnerships and Engagement
5. Carbon Reduction and Data Collection

- 2.1 All five of the College objectives directly support the realisation of the 17 United Nations Sustainable Development Goals ([SDGs](#)) that enable positive environmental, social, and economic development.
- 2.2 Click the links below to find out more information in relation to each goal.

### (1) Leadership and Governance



### (2) Teaching and Learning



### (3) Estates and Operations



### (4) Partnership and Engagement



### (5) Carbon Reduction and Data



### 3. Background and Operating Context

#### The College

- 3.1 West College Scotland, as an incorporated College in Scotland, is a public body constituted under statute and a Scottish charity (SC021185), designated as a Regional College in August 2013 under the Post-16 Education (Scotland) Act 2013. The constitution and proceedings of the Board of Management are determined by Schedule 2 to the Further and Higher Education (Scotland) Act 1992, as amended (the 1992 Act). Its powers are determined by Section 12 of the 1992 Act, as amended.
- 3.2 The core purpose of the College is the provision of further and higher education in the Renfrewshire, Inverclyde, and West Dunbartonshire regions. West College Scotland delivers education programmes on a full-time and part-time basis to over 20,000 students annually.
- 3.3 Responding directly to stark warnings from the Intergovernmental Panel on Climate Change, the Scottish Government declared a climate emergency in 2019, and pledged to speed up efforts to achieve zero greenhouse gas emissions.
- 3.4 Scotland's college principals recognise the urgency and extent of the climate emergency. They are committed to tackling the challenges it presents by collaborating with staff and students, and with the Scottish Government and stakeholders, to ensure that colleges contribute to achieving net zero greenhouse gas emissions, and a more sustainable future for Scotland.
- 3.5 West College Scotland have committed to implementing the [Climate Action Roadmap for FE Colleges](#). The objectives and actions presented in this Strategy are based upon the roadmap but have been tailored to the aims and aspirations of West College Scotland.

- 3.6 Colleges are unique in being well placed to influence local communities. We are civic anchor points, bringing communities together by providing local hubs for people to meet and offering campus amenities that are affordable for the people in the local area. Colleges will have a significant role in helping local communities to adapt to climate change, and to build their resilience around its impact.
- 3.7 We have a long established and successful history in social inclusion and widening access to education. Colleges support individuals of all ages and backgrounds to gain skills and qualifications, helping the most disadvantaged and furthest from the labour market - people who may not otherwise have opportunities to gain experience about and engage with environmental sustainability.
- 3.8 We will equip our students and wider communities with expertise and life skills which are essential to tackling climate change. Our students are at the heart all that we do, and they are well placed to demonstrate our commitment to educating a next generation of leaders with knowledge and understanding of climate change issues. We are committed to working in partnership with student associations as part of the wider efforts to tackle the climate emergency on campus, as well as connecting student and staff mental health and wellbeing to our environmental work and climate change actions. Colleges are instrumental in making the link between the wellbeing of whole-college and wider communities, the environment, and climate change actions.
- 3.9 Our colleges play a significant role in supporting lifelong learning, by providing flexible learning Pathways and have the potential to reach deep into their local communities and stimulate positive change. This has never been more necessary. Across the full range of academic disciplines, Scotland's colleges have the capacity to find practical solutions to climate change.

- 3.10 We will set an example by committing to meaningful emission-reduction targets, by reducing waste and maximising recycling and by addressing the UN's [Sustainable Development Goals](#) in our institutional strategies. We will take a collaborative approach to addressing these challenges, collaborating with each other, and with our partners and stakeholders, to cut our emissions further, reduce waste and promote positive behaviours in relation to environmental sustainability across our college and wider communities.
- 3.11 As part of the journey in delivering the Sustainability Strategy a financial overview and impact assessment will be required. This assessment will be able to assess the costs if the current Strategy were to be delivered in full to have the highest sustainability impact, this is likely to run to many many millions of pounds when the estates costs are considered. There are however a number of measures which also need to be considered in how environmental impacts can be offset - this balanced approach is necessary as for example costs of heating and lighting will always be necessary however what are the ways energy consumption reduced and/or offset.

### **The College Estate**

- 3.12 At merger in 2013 West College Scotland operated from seventeen buildings which occupied a space of approximately 81,000 square meters across eight main locations within the local authority areas of Renfrewshire, West Dunbartonshire, and Inverclyde. Many of these buildings were in poor condition and through the implementation of the College [Estate Strategy 2016-2026](#), the number has reduced to 12 and the occupied space now stands at approximately 77,000 square meters (a 5% reduction). Given these buildings were in poor condition the saving on energy emissions has been more than the 5% space saving.
- 3.13 Independent condition surveys of the College buildings have been undertaken with the latest being in 2019. The aim of the surveys was to establish the condition of the principal college buildings and the cost of bringing the buildings to an acceptable standard (Condition B – Sound, operationally safe, and exhibiting only minor



deterioration) over a 5-year period and in years 6 to 10 and years 11 to 20. The surveys were also used to inform the College Estate Strategy and the development of the Outline Business Cases for the Paisley and Greenock campuses.

- 3.14 The 2019 survey indicated that over the next 5 years the College should be investing £42.5m to achieve a condition status of B, with a total investment of £152.5m required over the next 20 years to maintain the College building stock at this rating.

- 3.15 The table below indicates the level of investment required per campus compared to the availability of Scottish Funding Council funding to address this requirement:

	2015 Survey £'m	2017 Survey £'m	2019 Survey £'m
Years 1 to 5	25.8	48.3	42.4
Years 6 to 10	7.0	12.7	39.9
<b>Sub total</b>	<b>32.8</b>	<b>61.0</b>	<b>82.3</b>
Years 11 to 20	<b>14.0</b>	N/A	70.2
Total Investment over 20 Years	<b>46.8</b>	N/A	<b>152.5</b>
<b>Total SFC funding available to College sector in 2020-21</b>			<b>34.2</b>
Size of estate (m2)	80,903		74,540

- 3.16 The table shows that the College estate is aging and requires significant investment to bring it up to condition B. This presents a significant challenge to the delivery of the carbon reduction target noted in this plan, as the buildings age the ability of the College to influence the level of carbon reduction reduces.

### Energy Certificates

- 3.17 The College maintains energy performance certificates for its buildings. The ratings, however, were disappointing but it was acknowledged that this was to do with the building standards that existed during construction.
- 3.18 The College ratings are as follows:

Campus	Building	Rating	Score	Date Assessed
<b>Clydebank</b>	Queens Quay	C+	35	10 Nov 2008
<b>Paisley</b>	Oakshaw & Renfrew	E+	70	01 Nov 2009
<b>Paisley</b>	Renfrew North	C	39	02 Nov 2009
<b>Paisley</b>	ICE Building	B+	17	12 Aug 2011
<b>Greenock</b>	Finnart	D	56	22 May 2009
<b>Greenock</b>	Finnart Workshop	F+	81	22 May 2009
<b>Greenock</b>	Waterfront	E+	70	4 June 2009

## Sustainability Strategy

- 3.19 This Strategy supports the continuation and enhancement of practises developed during the previous Strategy and lessons learned to date through the global pandemic. It recognises that in adopting changes that have arisen in our operating environment over the recent period in particular - as a permanent shift in approach, can bring significant benefits to the College. Taking this methodology further, the Strategy aims to provide for further innovation in college operations and curriculum activity, all of which will be undertaken in conjunction with curricular colleagues to support changes in teaching and learning pedagogy and improving outcomes.
- 3.20 The objectives detailed in this document are intended to be broad and flexible, to allow for the dynamic trends and unforeseen change that the period of the Strategy may witness. Specific and measurable targets will flow from this Strategy with an annual update report made to the Corporate Development Committee.

## College Strategic Priorities

- 3.21 Our vision of '[Collective Ambition](#)' to be a vibrant and dynamic College – providing excellent education, training opportunities and services for our students, customers, and communities' will be achieved by implementing the College's four Strategic Priorities.



**Personalisation:** Delivering the skills solutions that employers seek and the learning outcomes students want in a way that suits their individual needs.

**Collaboration:** Building the immersive relationships to create new learning pathways and delivery partnerships that best support our students, communities, and businesses.

**Agile and Adaptive:** Developing the specialist delivery capabilities to respond to shifts in demand and seize new opportunities quickly.

**Digital:** Ensuring that the College has the capacity and capabilities to keep pace with technological advancements to deliver for students and employers

### Contextual Information

- 3.22 This Strategy recognises and aims to compliment other national, college sector, and West College Scotland strategies, to create a hierarchy from the strategic to the operational levels. As can be seen, this positions the College Sustainability Strategy at the more operational range within this context.

Strategic	↑	Climate Change (Scotland) Act 2009
		Scottish Colleges Statement of Commitment in the Climate Emergency
		Climate Action Roadmap for FE Colleges
Operational		College Corporate Plan 2019-2025
		Sustainability Strategy

## **4. Strategic Aims and Objectives**

4.1 Within each of the strategic aims identified, a variety of objectives exist, and coupled with the targeted outcomes, will form the basis of measurement to identify what success will look like during each annual reporting cycle.

4.2 Our five strategic aims cover:

1. Leadership and Governance
2. Teaching and Learning
3. Estates and Operations
4. Partnerships and Engagement
5. Carbon reduction and data collection

4.3 The lead for each strategic aim will be:

- Leadership and Governance – Principal and Chief Executive
- Teaching and Learning – Vice Principal Educational Leadership
- Estates and Operations – Vice Principal Operations
- Partnerships and Engagement – Director of Communications, Policy, and Engagement
- Carbon Reduction and Data Collection – Director of Finance

<b>1 - Leadership and Governance</b> To provide the leadership and governance framework to ensure that the strategic aims and objectives are implemented						
Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Corporate Plan		(1) Revise the corporate strategy to include the environmental ambitions of the College	Revise College Corporate Strategy to fully reflect the College objective of being a net zero carbon emitter by 2040.	N/A	Principal	31 December 2022
Corporate Plan		(2) Establish an annual Sustainability Strategy Budget	Based on the College net zero target, establish a ring-fenced budget to implement all College strategies to reduce the College carbon footprint and improve its environmental impact.	Medium	Director of Finance	Annually by 31 July
Agile and Adaptive	Managing for resilience	(3) Report to College Board of Management on net-zero targets and sustainability ambitions	Provide annual report to the Board of Management on Sustainability strategy objectives and net-zero-target.	N/A	Principal	Annually by 31 December
Agile and Adaptive	Managing for resilience	(4) Provide quarterly sustainability report to Corporate Development Committee	Quarterly Sustainability Report to Corporate Development Committee outlining the work conducted to deliver Sustainability Strategy Objectives. The report will include agreed KPI's including: <ul style="list-style-type: none"> <li>○ Achievement of net zero target</li> </ul>	N/A	Director of Finance	Each quarter

1 - Leadership and Governance						
To provide the leadership and governance framework to ensure that the strategic aims and objectives are implemented						
Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
			<ul style="list-style-type: none"> <li>○ Cumulative carbon reduction target of 40%</li> <li>○ Quarterly and annual reporting cycle complied with</li> </ul>			
Agile and Adaptive	Managing for resilience	(5) Review the Colleges ambition to achieve net zero and sustainability strategy targets	At an annual SMT meeting the College will review its ambition to achieve net zero and its sustainability strategy targets. This review will consider the Scottish Governments ambition to achieve net-zero climate emissions by 2045 or earlier, if possible, with Scotland's colleges aiming to achieve net-zero by 2040 or earlier.	High	Principal / Chair of the Board	Annual in February each year in advance of the budget setting process
Agile and Adaptive	Managing for resilience	(6) Issue statement of sustainability strategy intent	Board of Management to issue a statement of intent clearly showing the Board's accountability for delivering on sustainability agenda and net zero commitment	N/A	The Board of Management	31 December 2022
Agile and Adaptive	Managing for resilience	(7) Introduce standing agenda item as part of the SMT/BoM meeting schedule	To consider raising the profile of the sustainability agenda as part of the Senior Management Team and Board of Management: by having a standing agenda item on how the College is delivering its net zero target/environmental objectives	N/A	Chair of the Board / Principal	31 December 2022

## 1 - Leadership and Governance

To provide the leadership and governance framework to ensure that the strategic aims and objectives are implemented

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Collaboration	Immersive Partnerships	(8) Establish a College Sustainability Oversight Group	Establish a College Sustainability Oversight Group of around ten people to be chaired by the Principal. The group will meet at least three times per year and will be responsible for overseeing the delivery of college sustainability initiatives	N/A	Principal	31 December 2022
Collaboration	Immersive Partnerships	(9) Gather College views on climate change and sustainability challenges	Develop an online survey for annual distribution to students and staff to allow the College to gather views on sustainability issues. The results will be used as part of the annual review of the sustainability strategy.	N/A	Director of Communication, Policy, and Engagement	Annually by 31 December
Agile and Adaptive	Manging for Resilience	(10) Publish results of progress towards achieving the College's net zero target on the website	Based on the annual SMT / Board of Management review, a report will be published annually on the Colleges progress to achieving its net zero target including its 40% carbon reduction by 2027 and net zero by 2040. This report will be published annually on the College website.	N/A	Director of Communication, Policy, and Engagement	Annually by January each year
Agile and Adaptive	Manging for Resilience	(11) Establish an annual calendar of events schedule	Establish and promote via the sustainability webpage, an annual calendar of events schedule to allow staff and students to fully participate in the Colleges sustainability agenda.	N/A	Sustainability Officer	Annually by 31 July each year



### 1 - Leadership and Governance

To provide the leadership and governance framework to ensure that the strategic aims and objectives are implemented

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Agile and Adaptive	Utilising specialist capabilities	(12) Incorporate climate responsibility and sustainability into staff development programme	Sustainability Officer to work with College HR & OD Team to incorporate climate responsibility and sustainability into staff development programme, including induction, CPD, and promotion and award ceremonies.	Low	Director of Organisational Development and HR	31 July 2023

## 2 – Teaching and Learning

To promote and raise awareness of teaching and learning that provides students and staff with relevant sustainability literacy.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Personalisation	Enabling Learners to achieve outcomes	(13) Implement online sustainability module for staff to undertake	To incorporate the sustainability training module developed by CDN / LFSS module into the annual staff development plan.	Low	Director of Organisational Development &HR	31 July 2023
Personalisation	Enabling Learners to achieve outcomes	(14) Investigate whether Sustainability Module can be incorporated into student induction pack	To investigate whether the Module can be incorporated into student induction pack.	Low	Head of Student Services	31 August 2024
Personalisation	Enabling Learners to achieve outcomes	(15) Audit College curriculum against the UN Sustainable Development Goals	To undertake an annual audit of the College curriculum against the relevant UN Sustainable Development Goals An audit outcome report to be provided to Sustainability Oversight Group.	N/A	Vice Principal Educational Leadership	Annually by 31 October
Personalisation	Enabling Learners to achieve outcomes	(16) Develop curriculum action plan to support UN Sustainable Development Goals	Based on the audit action output report, a curriculum development action plan will be created to promote the incorporation of the UN Sustainable development goals into future teaching practice.	Low	Vice Principal Educational Leadership	Annually by 31 January

## 2 – Teaching and Learning

To promote and raise awareness of teaching and learning that provides students and staff with relevant sustainability literacy.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Personalisation	Developing bespoke solution, fast	(17) To review curriculum portfolio and incorporate specific courses on sustainable practices	To actively encourage curriculum teams to develop and incorporate specific courses on sustainable practices into future curriculum planning e.g., Construction Department to offer furniture making, repair and restoring course.	Low	Vice Principal Educational Leadership	Annually January 2023 onwards
Collaboration	Immersive Partnerships	(18) Annually participate in the <a href="#">Global Goals Teach In</a>	Participate in the Global Goals Teach In: an annual week-long campaign delivered by Students Organising for Sustainability that asks college lecturers to embed the sustainable development goals into their teaching for a week.	N/A	Vice Principal Educational Leadership	Annually 31 March 2023 onwards

### 3 – Estates and Operations

To measure the environmental impacts of a range of the College's estates-based activities to establish baselines against which targets for improvement can be set.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Agile and Adaptive	Managing for Resilience	(35) Identify opportunities to reduce energy use	Conduct a bi-annual energy walk-around to identify opportunities to reduce energy use on each campus. Report on potential opportunities for energy reductions and seek project funding to implement report recommendations. ○	N/A	Head of Estates	31 July 2023 then annually
Agile and Adaptive	Managing for Resilience	(36) Introduce a Heating and Cooling Policy	Devise a Heating and Cooling Policy for adoption across all college campuses. Policy to be reviewed annually to ensure thresholds are set correctly.	N/A	Head of Estates	31 December 2022
Agile and Adaptive	Managing for Resilience	(37) Run continuous campaign to reduce electricity consumption	Initiate campaign to reduce electricity consumption through switching off lights, reducing use of computers and other energy saving initiatives.	N/A	Director of Communication, Policy, and Engagement	31 July 2023 then annually
Agile and Adaptive	Managing for Resilience	(38) Establish a programme of potential retrofit projects	Projects to be identified in conjunction with Estate Team and Ryden utilising condition survey and other reports. To be presented annually as part of estate budget submission to ensure sufficient funding directed to sustainability issues.	Medium	Head of Estates	31 January 2023 then annually

### 3 – Estates and Operations

To measure the environmental impacts of a range of the College's estates-based activities to establish baselines against which targets for improvement can be set.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Collaboration	Immersive Partnerships	(39) Improve the level of College wide reporting on the impact of climate change	Through the development of the web site and newsletters, ensure that the level of reporting to the wider College community on how much energy has been saved and the impact of the organisation's carbon footprint is increased annually. To consider other mediums for improving the level of external and wider communications of the impact of climate change.	N/A	Sustainability Officer	By 31 January annually
Agile and Adaptive	Managing for Resilience	(20) Connection to Clydebank District Heating System	Undertake a feasibility study to review cost benefit analysis of connection to Clydebank District Heating System incorporating liaison with WD Council on costs and investigate alternative funding opportunities including NDEE framework.	High	Vice Principal Operations	31 December 2022
Agile and Adaptive	Managing for Resilience	(21) Collate data on college recycling and waste reduction activities and devise a College Waste Policy to include	Set and implement targets to reduce waste in the College including the following milestone activities: <ul style="list-style-type: none"> <li>Estate Managers to check and confirm that recycling and food waste bins are available in all college buildings with</li> </ul>	N/A	Vice Principal Operations	31 July 2023

### 3 – Estates and Operations

To measure the environmental impacts of a range of the College's estates-based activities to establish baselines against which targets for improvement can be set.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
		future waste reduction targets	<p>appropriate signage detailing how these should be used.</p> <ul style="list-style-type: none"> <li>• Head of Estates to discontinue the purchasing of individual use plastics for catering use.</li> <li>• Director of Finance to collect data on the use and waste of plastic and paper.</li> <li>• Director of Finance to devise and submit College Waste Policy to SMT for approval.</li> <li>• Sustainability Officer to implement requirements of the Deposit Return Scheme.</li> </ul>			
Agile and Adaptive	Managing for Resilience	(22) Introduce a system for staff and students to donate unwanted goods to keep items in circulation	<p>Create a College 'Goods for Free' page for staff and students to access. It is hoped this will:</p> <ul style="list-style-type: none"> <li>○ Promote the Circular Economy and keep items in use.</li> <li>○ Prevent waste.</li> <li>○ Benefit society.</li> </ul>	N/A	Director of Communication, Policy, and Engagement	31 October 2022

### 3 – Estates and Operations

To measure the environmental impacts of a range of the College's estates-based activities to establish baselines against which targets for improvement can be set.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Estate Strategy		(23) Modify College Estate Strategy in-line with net zero target	Vice Principal Operations and Estates Team to work in conjunction with Sustainability Oversight Group to modify the College's Estate Strategy in-line with net zero target. This may include introducing space optimisation measures to avoid building new buildings; implementing refurbishment measures to improve energy / water / waste efficiency; making sure new buildings are compliant with Scottish Future Trusts Net Zero Public Sector Buildings Standard.	N/A	Vice Principal Operations	31 December 2022
Agile and Adaptive	Managing for Resilience	(24) Update Travel and Subsistence Procedure to reflect the Colleges net zero target	Revise <a href="#">Travel and Subsistence Procedure</a> with the aim being: <ul style="list-style-type: none"> <li>to reduce airplane travel and conduct long-distance business virtually where possible</li> <li>to promote active travel including cycling</li> </ul>	N/A	Director of Organisational Development and HR	31 July 2023

### 3 – Estates and Operations

To measure the environmental impacts of a range of the College's estates-based activities to establish baselines against which targets for improvement can be set.

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
			<ul style="list-style-type: none"> <li>to reduce campus travel and promote / invest in video conferencing as primary choice</li> </ul>			
Agile and Adaptive	Managing for Resilience	(25) Review water management of the College estate to identify water saving projects	Conduct annual water audits to identify potential leaks and improvements: <ul style="list-style-type: none"> <li>savings are achievable if water-saving devices (waterless urinals, push taps, water-efficient showerheads, leak detection) are in place throughout the College.</li> <li>review water management of the entire estate to produce water and money-saving projects and make greater use of boreholes.</li> <li>set targets for reduction over a fixed period once review data are available.</li> </ul>	Low	Head of Estates	Annually 31 July
Agile and Adaptive	Managing for Resilience	(26) Identify areas within the College estate to develop biodiversity management	Identify areas within the College estate to develop biodiversity such as bird feeding areas, plant trees, grow your own fruit/vegetable.	Low	Head of Estates	31 July 2023





#### 4 – Partnerships and Engagements

To develop long term sustainable external partnerships to share the challenges faced in addressing a net zero commitment

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Collaboration	Immersive Partnerships	(27) Establish climate action network with local councils / chambers of commerce	Contact local councils / chambers of commerce / Community Planning Partnerships to establish a local climate action network, which can implement initiatives across the region to combat climate change or look to join existing network that already exists.	N/A	Principal	31 July 2023
Collaboration	Immersive Partnerships	(28) Create a sustainability communication strategy to engage with and inspire the college community to 'do their bit'	Engage with the Marketing Team to ensure that there is a regular flow of information to engage and inspire the College community to 'do their bit' including: <ul style="list-style-type: none"> <li>○ create, maintain, and enhance an environmental webpage.</li> <li>○ develop a sustainability communications strategy to plan regular events as well as produce constant 'drip-fed' information to college stakeholders.</li> </ul>	N/A	Director of Communication, Policy, and Engagement	31 Oct 2022

#### 4 – Partnerships and Engagements

To develop long term sustainable external partnerships to share the challenges faced in addressing a net zero commitment

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Agile and Adaptive	Manging for Resilience	(29) Increase visibility of college commitment to the sustainability challenge	Increase visibility of college commitment to the sustainability challenge through: <ul style="list-style-type: none"> <li>Explore opportunities to apply for Green Gown Award(s), CDN which recognise exceptional sustainability initiatives in colleges and universities</li> <li>Sustainability Oversight Group to oversee award application process and to put forward awards to be considered.</li> </ul>	N/A	Principal	Annually January 2023 onwards
Corporate Plan		(30) Sign the <a href="#">Sustainable Development Goals Accord</a>	College Principal sign the Sustainable Development Goals Accord. Once signed the College will require to submit an annual update report.		Principal	31 July 2023
Agile and Adaptive	Manging for Resilience	(31) College to review the sustainable nature of the food products it purchases	To review and report to the sustainability oversight group on how sustainable the food products within the College catering facilities are (consider number of vegetarian/vegan options available, food miles, and seasonality) The report to include recommendations that may involve implementation of 'Meatless Monday' menu.	N/A	Head of Estates	31 July 2023

## 5 – Carbon Reduction and Data Collection

To gain a better understanding of the carbon outputs of the College and how to improve reporting of these

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
Data	Using Data	(32) Acquire knowledge and skills on how to measure the college's carbon footprint	Sustainability Oversight Group to undertake annual training to ensure that they acquire the necessary knowledge to allow them to oversee the implementation of the strategy. This may include training from the Sustainability Officer, EAUC and other relevant agencies.	N/A	Sustainability Officer	31 July 2023
Data	Using Data	(33) Reduce overall College emissions by 40% by 2027	Through the monitoring and implementation of the Sustainability Strategy the College aims to build upon the substantial cumulative reduction it has achieved to date and achieve a 40% reduction by 2027	High	Principal	31 July 2027
Data	Using Data	(34) Record procurement purchases in line with the annual Public Bodies Climate Change Duties Reporting	To update College annual report to include procurement emissions using the HESCET tool or resources available via APUC. The College Procurement Team to produce an action plan to reduce the overall procurement emissions which will include:	Low	Procurement Manager	By July 2023 annually

## 5 – Carbon Reduction and Data Collection

To gain a better understanding of the carbon outputs of the College and how to improve reporting of these

Corporate Priority	Corporate Objective	Strategic Aim	Output	Costs	Managed By	Due Date
			<ul style="list-style-type: none"> <li>reducing and consolidate the number of frequent orders</li> <li>use of local suppliers where possible</li> <li>encourage second hand purchasing and repairs were possible</li> </ul>			

## **4. Performance Management, Reporting and Governance**

### **Performance Management**

- 4.1 Specific SMART targets will be set out in the annual Sustainability Operational Plan, having been derived and extrapolated from the objectives/targets set out in Section 3. The Operational Plan will be adapted considering any additional influencing factors present at that time. Performance will be measured against the targets detailed in the Operational Plan, through recording of updates and progress through the Pentana system.

### **Sustainability Oversight Group**

- 4.2 A Sustainability Oversight Group is one option to take forward the delivery of the Sustainability Strategy if this was to be set up it is proposed the Group would be chaired by the Principal and will have representation from key College stakeholders that include the Board of Management, professional services staff, teaching staff, Student Association, and the Trade Unions for example.
- 4.3 A more practical option would be to embed sustainability in all College activities going forward – everything the College does has an environmental impact – this recognition and learning by staff helps to understand better the impact of the Colleges actions and starts the consideration on how environmental impacts can be reduced. This is the preferred option to start the process of real change and ensure that sustainability is fully embraced and embedded in business as usual activity.
- 4.4 Overall Sustainability Oversight will necessary to:
- a) Monitor the College's work in respect of sustainable development and climate change to ensure compliance with relevant statutory duties, with reference to the Sustainability Strategy.
  - b) Annual reporting will be necessary to ensure the delivery of the Strategy.  
Responding to the Scottish Funding Council, Scottish Government and other relevant bodies regarding sustainable development and climate change issues, including reporting on Scotland's Climate Change Duties Report as required.

c) Promote awareness of the need for sustainability within the College and wider community.

4.5 The Sustainability Oversight will be reviewed annually to consider an annual Sustainability Operational Plan which looks to implement the aims and objectives as per section 3 above.

### **Estates Management Team**

- 4.6 The Estate Management Team is responsible for:
- Instilling within the wider Estates Team the values and beliefs set out in this Strategy.
  - For interpreting it at an operational level.
  - For creating an appropriate departmental culture.
  - For effectively using the skills and competencies of our staff.
  - For taking an executive role in the Strategy implementation.

### **Senior Management Team**

- 4.7 Senior Management Team (SMT) support and management is critical to delivering the Sustainability Strategy, particularly within the areas of cross-college collaboration, funding, control of technical diversity, and compliance.

### **Reporting**

- 4.8 The West College Scotland Sustainability Oversight Group will monitor and review progress of the Sustainability Strategy. Feedback will be provided in relation to any aspects which touch upon or influence the Strategy to ensure it remains responsive to end user and curricular needs. The Group will communicate progress and make recommendations for change to the Senior Management Team (SMT) and the Corporate Development Committee where appropriate.

### **Governance**

- 4.7 SMT will receive regular quarterly reports on the overall status of the Sustainability Strategy.
- 4.8 The Corporate Development Committee will receive regular monitoring reports in accordance with its meeting cycle. An annual update on progress in relation to the Sustainability Strategy will also be provided.



## **5. People Planning**

- 5.1 The College has a People Strategy in place with established policies and procedures to support this in relation to Staff Development, Training and CPDR (Continuing Professional Development Review) procedures which the Sustainability Oversight Group will continue to access as required.
- 5.2 It is recognised that the climate challenge landscape is both changing rapidly and extremely dynamic and therefore requires constant vigilance and an ever-evolving skillset to ensure that the College remains well positioned to address the matter. The College sustainability structure, operations and resource will therefore be kept under continuous review to ensure the service is in the best position to meet these challenges.
- 5.3 The provision of specific sustainability training is also recognised in this Strategy and will require to be addressed.
- The Strategy will determine the corporate sustainability direction of travel, and within the lifetime of the Strategy, emerging technologies will be identified, and any training need associated with these will be recognised and considered.
  - Training will be co-ordinated to ensure that skills and expertise gained will not be underutilised and therefore meets current and emerging business need through the life of this Strategy.
  - An appropriate budget will be set to ensure training can be provided where required and in advance of need.
  - The provision of free training by suppliers will be taken up whenever possible.
  - Individual training need will be identified as part of the CPDR process.

## **6. Summary**

- 6.1 The Sustainability Strategy is published to provide a 'road map' of intended direction and objectives in relation the provision, operation, and development of West College Scotland's Sustainability Strategy, resources, and services.
- 6.2 In preparing this Strategy, the College has reflected upon progress achieved through implementation of the previous strategies and policies, the impact of the Covid-19 pandemic and the ever-increasing challenge of climate change, to inform all that we do and a push towards the delivery of sustainable services for both students and staff. This Strategy complements and integrates with all other College strategies and ensures the drivers and principles that shape overall service provision are always at the fore.
- 6.3 We will also ensure that appropriate staffing resources are in place, are continually developed, and will adapt to meet the ever-evolving requirements to fulfil the Strategy aims and objectives.

## **7. Review**

- 7.1 It is recognised that the Sustainability landscape is currently changing at a significant pace. For that reason, the Sustainability Oversight Group will annually review the strategic aims and update these to reflect any changes in both legislative and good practice initiatives.
- 7.2 An annual update report will be provided to the Corporate Development Committee.
- 7.3 Where these changes impact the overall strategic objectives, the Sustainability Strategy will be referred to the Board of Management for approval.

## APPENDIX A - Sustainability and Corporate Social Responsibility Statement

As a largescale educator and employer, West College Scotland enjoys a prominent regional and national profile. The College recognises and accepts a special responsibility for sustainable development and corporate social responsibility across its activities.

### OUR BUSINESS

West College Scotland conducts its business in an ethical way, always protecting the College's reputation. We work with businesses and organisations, which provide the College with important commercial income through the purchase of training, development, and other products.

Before engaging with any third-party West College Scotland will undertake due diligence to ensure any formal or informal associations with business, commercial, financial, or voluntary organisations are socially responsible and align with our Strategic Objectives; that they promote educational, economic, social, or cultural opportunities to our students, staff, and local communities; and that they support the regional economy.

### OUR STUDENTS

As a socially responsible organisation, West College Scotland accepts a special duty for the safety, care, and wellbeing of all our students.

Half of our support students are from amongst the 20 per cent most deprived communities in Scotland. We understand that a portion of our students will have issues surrounding family breakdown, generational unemployment, poverty, and mental health. We respond to these by providing professional services, including Time4U (West College Scotland's free counselling service).

Our Corporate Parenting Team supports looked-after young people at College, care-leavers, and care-experienced students. In March 2018, our College became the first in the UK to take the **Stand-Alone Pledge**. This commits us to promoting greater awareness of and support for students who are estranged from their families.

The College has a range of initiatives and interventions designed to safeguard students, including those with protected characteristics, as defined by the **Equality Act 2010**.

### OUR STAFF

West College Scotland is one of the largest employers in the West Region and recognises a duty of care to the teaching and other professional staff who work for us. Their health and wellbeing are a major organisational priority.

The College is a proud recipient of the Healthy Working Lives (HWL) Gold Award and uses HWL's programmes and framework to provide a multi-layered response to the needs of our employees, including physical and mental health. Through events, initiatives and CPD activities, the College promotes a healthy lifestyle to all staff. In 2017, the College won the College Development Network Gold Prize in the Health-Promoting College category.

We are committed to equality, diversity and inclusion and support an EDI manager and active committee. We are also committed to an open and honest culture, so that all staff feel comfortable questioning and challenging senior management.

The Poverty Alliance has awarded the College the **Living Wage Employer Mark**. We are also an accredited **Disability Confident Employer** and a **Carer Positive Employer**.

## **OUR ENVIRONMENT**

West College Scotland is committed to environmental sustainability, through its policies, its actions, and its role as an educator. The College strives to embed sustainability through knowledge, engagement, collaboration, and innovation.

The **Climate Change (Scotland) Act 2009** imposes on Scottish public bodies certain responsibilities to tackle climate change. The College has an approved **Sustainability Strategy** which is designed address the 17 UN Sustainable Development Goals and to reduce our carbon footprint through the reduction of emissions, by recycling materials and improving energy efficiency.

Our approach is supported through procurement policies, staff awareness-raising efforts, the management of our estate and a commitment to reduce staff travel

## APPENDIX B - Glossary

KEY WORD	DEFINITION
Climate change	Changes in the large-scale, long-term shift in the planet's weather patterns and average temperatures. For more information on climate change and what causes it, visit the Met Office web page.
Climate emergency	The situation in which urgent action is needed to reduce or halt climate change to avoid catastrophic environmental damage, and its effects on people and communities.
Carbon footprint	The amount of carbon dioxide released into the atmosphere because of the activities of an individual, organisation, or community. 'Carbon' is used as a shorthand to also include other greenhouse gases (e.g., methane and nitrous oxide) which cause climate change.
Net zero	<p>Achieving an overall balance between emissions produced and taken out of the atmosphere.</p> <p><b>Achieving a balance between the carbon emitted into the atmosphere, and the carbon removed from it. This balance – or net zero – will happen when the amount of carbon we add to the atmosphere is no more than the amount removed.</b></p>
Biodiversity	<p>The variety of life on Earth in all its forms and interactions.</p> <p>Biodiversity on earth is being lost at an alarming rate. This loss of species and natural systems threatens the food we eat, the water we drink, and the air we breathe.</p>
Environmental sustainability	Maintaining or 'sustaining' the environment by protecting natural resources and preventing damage through climate change.

### Scope 1, 2, and 3

Scope 1, 2, and 3 are distinct categories of emissions. Scope 1 emissions are those directly under a college's control (e.g., from cars owned by the college). Scope 2 are indirect emissions (meaning the college does not directly control them) from electricity purchased by the college. Scope 3 emissions are all other indirect emissions from activities of the college, including travel to and from college, emissions from waste and water, and emissions from investments. Scope 3 is usually the largest category of emissions.

## APPENDIX C - Equality Impact Assessment

**Name of policy/procedure/decision:** Sustainability Strategy

**Provide a summary of the aims of the policy/procedure/decision and main activities:**

This Strategy sets out how WCS aim to improve environmental performance across business activities. It sets out operational targets, and lines of responsibility.

**Assessed by:** A Ritchie

**Date:** 28 July 2022

This stage establishes whether a policy, procedure or decision will have a differential impact from an equality perspective on people who share protected characteristics or whether it is “equality neutral” (i.e., have no effect either positive or negative).

The protected characteristics are age, disability, gender reassignment, pregnancy or maternity, race, religion or belief, sex, and sexual orientation.

**1. Who will benefit from this (students/staff/stakeholders)? Is there likely to be a positive impact on people who share protected characteristics, and if so, how? Or is it clear at this stage that it will be equality “neutral”? i.e., will not have a differential impact on any equality group/s?**

This Strategy is not directly relevant to the College’s statutory duty to advance equality, eliminate discrimination and promote good relations. It can be described as equality neutral, that is, its anticipated benefits will not affect people differently because of their protected characteristics.

**2. Is there likely to be an adverse impact on people who share protected characteristics? If so, who may be affected and why? Or is it clear at this stage that it will be equality “neutral”?**

It is not likely that there will be an adverse impact on people who share protected characteristics.

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

The process to measure the environmental impact is contained within the Strategy.

<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	Financial Regulations
<b>Presented By</b>	Vivienne Mulholland Head of Finance and Student Funding
<b>Recommendation to Members</b>	For Approval
<b>Appendix Attached</b>	Yes A: Financial Regulations

**PURPOSE**

The College has undertaken a review of the Financial Regulations based upon current operations and best practice. This report presents an updated set of College Financial Regulations which have been revised on this basis for consideration by the Corporate Development Committee.

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

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

The paper is submitted *For Approval*.



## **1. CONTEXT**

### **1. The Financial Regulations**

- 1.1 The College has undertaken a review of the Financial Regulations based upon current operations and best practice.
- 1.2 A tracked change version of the Financial Regulations is attached for the Committees reference with the following proposed changes being noted:

- **Page 13 – Board of Management’s financial responsibilities**

The list of financial responsibilities included determining tuition fees. The Scheme of Delegation has delegated this matter to the Principal hence the list has been updated to remove this item.

- **Page 52 – Finance System Authorisation Levels**

The authorisation table has been updated to reflect the actual operation of purchase order authorisation on the finance system.

Summary of Changes

- Table previously noted that Corporate Development Committee and Board would approve orders on the finance system above £250,000. This has been removed.
- The internal levels of PO authorisation have also been amended to reflect working practices.

- **Page 56 – Quotations and Tenders**

Based upon the Board’s objective of reviewing items at a strategic level and in line with the operations of other colleges, the proposal is to increase the level at which a procurement contract is presented to the Corporate Development Committee and/or Board of Management.

Previously the College would present any contract over £250,000 for Committee / Board approval. In discussion with other colleges and Wylie & Bisset (internal auditors) it is felt that increasing this level to £500,000 will not increase the procurement risk.

The College has several mitigating factors in relation to procurement activity, namely active budget monitoring through finance system, APUC shared service procurement staff and positive assurance from internal audit reviews of finance and procurement activities.

#### Summary of Changes

- Level at which contracts can be approved by College increased from £250,000 to £500,000
  - Contracts between £50,001 and £500,000 to be approved by two from Principal / Vice Principal / Director of Finance
  - Contracts more than £500,000 will be approved by either the Corporate Development Committee or Board of Management depending on timing.
- **Page, section, and paragraph numbering**
    - Director of Infrastructure position has been replaced by, in most cases, Vice Principal Operations.
    - To be updated once the document revisions have been concluded.

## **2. FINANCIAL IMPLICATIONS**

2.1. There are no financial implications associated with this paper.

## **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 resource implications associated with this paper.

## **5. LEGAL IMPLICATIONS**

5.1. There are no legal implications associated with this paper.

## **6. REPUTATIONAL IMPLICATIONS**

6.1. There are no community 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 are requested to consider the revised College Finance Regulations and approve the document to the Board of Management.

<b>Policy &amp; Procedure</b>	Financial Regulations
<b>Policy Area</b>	Finance
<b>Version Number</b>	15
<b>Approving Committee</b>	Board of Management
<b>Date of Approval</b>	September 2022
<b>Date of Equality Impact Assessment</b>	September 2021
<b>Date of Next Review</b>	September 2023
<b>Responsible Senior Manager</b>	Director of Finance

## History of Amendments

Date	Version	Summary of changes
November 2019	11	Updated to current operating procedures and clarification of procurement operations.
August 2020	12	Changes to reflect new structure and updated operating procedures
March 2021	13	Revised Committee structure names amended; links to documents updated
September 2021	14	Updates to Procurement and Petty Cash sections; links updated; Seven Principles of Public Life updated to Nine.
September 2022	15	Contract thresholds, staff titles and links to documents updated.

## Policy Statement

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

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

## Equality Statement

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

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

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## Relevant Documents and Organisations

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

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

## **A GENERAL PROVISIONS**

### **1 Introduction**

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

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

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

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

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

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

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

## **B CORPORATE GOVERNANCE**

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

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

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

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

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

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

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



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

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

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

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

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

## 5 Committee Structure

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

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

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

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

## **6 Financial Responsibility of Staff**

### **6.1 Executive Team**

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

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

### **6.2 Vice Principal Operations**

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

### **6.3 Director of Finance**

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

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

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

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

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

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

All members of staff should:

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

## 7 Risk Management

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

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

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

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

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

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

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

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

## **8 Whistleblowing**

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

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

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

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

## **9 Code of Conduct**

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

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

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

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

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

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

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

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

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



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

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

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

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

## **C FINANCIAL MANAGEMENT AND CONTROL**

### **10 Financial Planning**

#### **10.1 Responsibility**

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

#### **10.2 Budget Objectives**

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

#### **10.3 Resource Allocation**

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

#### **10.4 Budget Process**

The Director of Finance is responsible for preparing annually:

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

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

### **10.5 Budget Review**

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

### **10.6 Capital Expenditure**

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

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

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

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

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

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

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

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

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

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

Any new aspect of business, or proposed establishment of a company or joint venture, which will require an investment of more than £500,000 must be presented for approval to the Corporate Development Committee. The College must have due regard to the relevant guidelines issued by the SFC.

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

## **11 Financial Control**

### **11.1 Budgetary control**

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

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

### **11.2 Financial information**

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

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

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

#### 11.4 Virement

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

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

#### 11.5 Carry forward of budgets

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

## **12 Accounting Arrangements**

### **12.1 Financial Year**

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

### **12.2 Basis of accounting**

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

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

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

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

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

## 12.4 Capitalisation and depreciation

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

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

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

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

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

Examples of such a grouping of assets are:

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

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

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



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

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

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

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

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

Depreciation periods will be set as follows:

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

## **12.5 Accounting Records**

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

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

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

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

## **12.6 Public Access**

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

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

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

## **12.8 Taxation**

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

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

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

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

## **13 Audit Requirements**

### **13.1 General**

External auditors and internal auditors have authority to:

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

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

### **13.2 SFC**

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

### **13.3 External audit**

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

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

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

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

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

#### **13.4 Internal audit**

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

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

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

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

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

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

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

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

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

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

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

### **13.5 Other audit services**

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

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

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

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



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

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

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

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

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

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

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

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

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

### **13.7 Value for Money**

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

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

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

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

### **13.8 Other Auditors**

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

## **14 Cash Management**

### **14.1 Cash Management Policy**

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

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

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

### **14.2 Borrowing**

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

### **14.3 Banking Arrangements**

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

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

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

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

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

#### **14.5 Investments**

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

## **15 Income**

### **15.1 General**

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

The Director of Finance is responsible for:

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

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

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

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

### **15.3 Maximisation of Income**

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

### **15.4 Tuition Fees**

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

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

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

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

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

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

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

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

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

### **15.7 Collection of Debts**

The Head of Finance and Student Funding should ensure that:

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

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



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

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

### 15.8 Student Fees

The College [Fee Policy](#) must be approved annually by the Senior Management Team. The Director of Finance is delegated to ensure that all student fees due to the College are received.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **16.6 Deficits**

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

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

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

## **17 Expenditure**

### **17.1 General**

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

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

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

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

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

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

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

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

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

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

The Scottish Government have also stipulated that:

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

### **17.3 Purchase Orders**

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

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

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

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

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

Expenditure	Authoriser
£0 to £250	Budget Holder/delegated budget holder
£251 to £10,000	Principal Accountant
£10,001 to £100,000	Director of Finance/Head of Finance and Student Funding
➤ £100,001	Vice Principal / Principal

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

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

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

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

#### 17.4 Credit Cards

Where appropriate, the Principal and the Vice Principal Operations may approve the

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

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

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

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



## 17.5 Procurement

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

The Director of Finance is responsible for:

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

Guidance on procurement matters is available on the [procurement area](#) of the College intranet. College procurement processes reflect the relevant guidance issued by [Advanced Procurement for Universities and Colleges](#) (APUC); and the requirements of the Procurement (Scotland) Regulations 2016, Procurement Reform (Scotland) Act 2015 and the Public Contracts (Scotland) Regulations. The Scottish Procurement Policy Handbook must also be followed and should be read in conjunction with the Procurement Journey (a toolkit providing practical guidance on procurement procedures). The Scottish Government's Construction Procurement Manual for managing or delivering construction / works projects is also mandatory.

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

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

### **Strategy Development and Authorisation**

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

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

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

### **17.6 Scottish Procurement Regulations**

The Director of Finance is responsible for ensuring that the College complies with its legal obligations concerning procurement legislation.

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

It is the responsibility of Senior Management Team to ensure that their members of staff comply with the Scottish procurement regulations by notifying the Director of Finance of any purchase that is likely to exceed the thresholds. This will need to be done well in advance where tenders are of a higher value to permit advertisements in relevant procurement portals as required.

## 17.7 Quotations and Tenders

Delegated budget holders must comply with the College's procurement guidance contained within these Regulations and the Scottish Government Procurement Journey.

Tendering procedures for the contract values noted below require to be followed:

### Goods and Services

Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
<£5,000	At least 2 written quotations where no current contract / framework is in place.	<u>Department</u> A balanced approach being undertaken based on the nature and level of the transaction involved. Value for money must always be achieved.	The Budget Holder
£5,001 to £25,000	Endeavour to obtain at a minimum 3 written quotations where no current contract / framework is in place.	<u>Department</u> The procurement must demonstrate best value, due diligence, and transparency in the selection process in line with corporate and statutory regulations.	A member of SMT and Head of Finance and Student Funding
£25,001 to £50,000	At a minimum 3 quotes via PCS 'quick quote' require to be obtained where no current contract / framework is in place.	<u>Procurement</u> The procurement must demonstrate best value, due diligence, and transparency in the selection process in line with corporate and statutory regulations.	A member of SMT and Director of Finance and / or Head of Finance and Student Funding
£50,001 to £500,000	Open tender via PCS / PCS-T endeavouring to obtain at least 3 responses.	<u>Procurement</u> Where a suitable procurement framework exists, a mini competition or direct award may be carried out. If no suitable framework is available, it will be necessary to carry out an open tender exercise. The exercise should also be carried out in a manner that will allow any resulting contract to be formed on the Colleges' terms and conditions.	Two from Director of Finance / Vice Principal / Principal
>£500,000	Open tender via PCS-T	<u>Procurement</u> Where a suitable framework exists, a mini competition or direct award may be carried out. If no suitable	Corporate Development Committee or Board of Management

Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
		framework is available, it will be necessary to carry out an open tender exercise. Procurements falling into this category must be advertised as per the current relevant procurement regulations.	depending on timing of award

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

## For Works

Works are defined as under Schedule 2 of the Public Contracts (Scotland) Regulations 2016.

Total Contact Value	Action	Responsibility / Notes	Contract Authorisation
<£25,000	Endeavour to obtain at least 3 written quotations where no current contract / framework is in place.	<u>Department</u> A balanced approach being undertaken based on the nature and level of the transaction involved. Value for money must always be achieved.	The Head of Estates
£25,001 to £500,000	Written quotations require to be obtained via PCS / PCS-T where no current contract / framework is in place. Where an open tender is not conducted a minimum of 5 suppliers will be invited to respond and it is expected that a minimum of three bids will be assessed.	<u>Procurement</u> The procurement must demonstrate best value, due diligence, and transparency in the selection process in line with corporate and statutory regulations.	Two from Director of Finance / Vice Principal / Principal
>£500,001	Open tender via PCS-T	<u>Procurement</u> An open tender exercise must be carried out if a framework is not available. Where a suitable framework does exist, a mini competition or direct award may be carried out in accordance with the framework rules. Advertising for procurements falling into this category is compulsory except when using a framework. Tenders for works above a total contract value of £4m must include provision for achieving Community Benefits as part of their outcomes.	Corporate Development Committee or Board of Management depending on timing of award

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

### **17.8 Building Contracts**

Building contracts more than £500,000 are the approval responsibility of the Corporate Development Committee and can be approved by the Board of Management should the timing of the contract not allow consideration by the Corporate Development Committee., Advice on all contractual matters will be provided by the Vice Principal Operations, Head of Estates or Director of Finance and where necessary externally appointed professional advisors.

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

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

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

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

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

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

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

### **17.10 Payment of invoices**

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

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

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

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

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

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

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

- the goods have been received, examined, and approved for quality and quantity, or

those services rendered, or work done is satisfactory.

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

### **17.11 Staff Reimbursement**

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

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

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

### **17.12 Late Payment Rules**

The Late Payment of Commercial Debts (Interest) Act 1998 as amended by the Late Payment of Commercial Debts Regulations 2002 gives businesses the statutory right to



claim interest on late payments from large organisations and public authorities, including the College. Key points in relation to this are:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

### **18.1 Cash Requests**

College purchasing and payment procedures are in place to enable most non-pay supplies to be procured through the finance system without staff having to incur personal expenses. The use of advances, petty cash and departmental float cash should only be used where cash expenditure may be unavoidable. An online [cash claim form](#) is available on the College intranet and must be used for requesting all cash transactions. The Director of Finance shall make available to departments float imprests as considered necessary for the disbursements of incidental expenses. However, it is important for security purposes that imprest floats are kept to a minimum. All expenses must be supported by receipts and vouchers. Requisitions for reimbursements must be sent via the online form found on the staff intranet which has workflow in place for authorisation by Budget holder in the first instance. If the amount requested is above £250 authorisation is required by SMT. The authorised form will be received electronically by the Finance Department, together with appropriate receipts or vouchers for processing. Reimbursements will be made via Bank transfer.

### **18.2 Floats**

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

College float reconciliation sheets are supplied by the Finance Department and must be used for recording all imprest accounts. Reimbursements of floats must be sent via the online form where staff must account for and provide all the receipts/supporting documents for the expensed items.

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

## 18.2 Project Advances

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

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

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

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

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

## **19 Checking Financial Transactions**

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

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

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

## **20 Pay Expenditure**

### **20.1 Remuneration Policy**

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

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

### **20.2 Appointment of Staff**

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

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

### **20.3 Salaries and Wages**

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

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

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

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

All employees will be included on the College payroll.

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

## **20.4 Pension Schemes**

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

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

- paying contributions to various authorised superannuation schemes.



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

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

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

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

## **20.6 Non-salary Rewards**

The College may make non-salary rewards.

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

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

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

## **20.7 Overseas Travel**

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

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

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

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

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

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

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

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

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

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

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

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

## **21 Assets**

### **21.1 Overall Responsibility**

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

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

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

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

## **21.3 Fixed Asset Register**

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

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

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

#### **21.4 Inventories**

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

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

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

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

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

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

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

#### **21.6 Safeguarding Assets**

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

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

identify them as College property.

### **21.7 Personal Use**

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

### **21.8 Asset Disposal**

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

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

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

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

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

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

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

## **21.10 All Other Assets**

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

## **22 Funds Held on Trust**

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

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

### **22.2 Student Support Funds**

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



## **23 Other**

### **23.1 Maladministration**

The College has a set of clear standards and an accessible complaints procedure which can be found at [Complaints - West College Scotland](#). If College services have been found to be deficient the College has a clearly defined procedure in place to ensure that, so far as reasonably practicable, the identified deficiencies are addressed to prevent recurrence.

Any payments of financial redress qualify as ex gratia payments and are therefore subject to the guidance on Losses and Special Payments. Any such payment will require to be authorised in advance by either the Principal or a Vice Principal. Payment on grounds other than actual financial loss or costs should only arise in exceptional circumstances.

### **23.2 Insurance**

Insurance arrangements of all bodies to which the SPFM is applicable should be reviewed from time to time in the context of Risk Management. However, under the Scottish Ministerial policy of self-insurance constituent parts of the Scottish Administration and self-insuring SG sponsored bodies would be justified in taking out commercial insurance only in specified circumstances or if the cost of claims, including in-house and contracted-out administration costs, was calculated as likely to exceed the cost of insurance premiums. All the expected costs and benefits should be considered in establishing a value for money case for commercial insurance. Detailed guidance on conducting a cost-benefit analysis is provided in the Green Book. To show that commercial insurance provides value for money the cost-benefit analysis must show a positive net benefit.

Commercial insurance must be taken out by SG sponsored bodies where there is a legal requirement to do so. The Scottish Ministers have agreed a derogation whereby Colleges can extend their current commercial insurance arrangements for three years to 31 July 2024.

The Director of Finance is responsible for College insurance arrangements, including the provision of advice on the types of cover available. As part of the overall risk management strategy, all risks will have been considered and those most effectively dealt with by insurance cover will have been identified. This is likely to include important potential

liabilities and provide enough cover to meet any potential risk to all assets.

The Director of Finance is responsible for effecting insurance cover as determined by the Corporate Development Committee. He or she is therefore responsible for obtaining quotes, negotiating claims, and maintaining the necessary records. The Director of Finance will keep a register of all insurances effected by the College and the property and risks covered and will also liaise with College insurers and advisers about specific insurance matters.

Managers must ensure that any agreements negotiated within their departments with external bodies cover any legal liabilities to which the College may be exposed. The Director of Finance advice should be sought to ensure that this is the case. Directors and Managers must give prompt notification to the Director of Finance of any potential new risks and additional property and equipment that may require insurance and of any alterations affecting existing risks. Managers must advise the Director of Finance immediately of any event that may give rise to an insurance claim. The Director of Finance will notify the College's insurers and, if appropriate, prepare a claim in conjunction with the head of department for transmission to the insurers.

The Director of Finance is responsible for keeping suitable records of plant which is subject to inspection by an insurance company and for ensuring that inspection is carried out in the periods prescribed.

All staff using their own vehicles on behalf of the College shall maintain appropriate insurance in accordance with the requirements of the College Travel and Subsistence Procedure.

### **23.3 Companies and Joint Ventures**

In certain circumstances it may be advantageous to the College to establish a company or a joint venture to undertake services on behalf of the College. Any member of staff considering the use of a company or a joint venture should first seek the approval of the Director of Finance who will consult and seek approval from the Board of Management. Approval from the SFC will also be required.

It is the responsibility of the Board of Management to establish the shareholding arrangements and appoint directors of companies wholly or partly owned by the College. These and other arrangements will be set out in a memorandum of understanding. The directors of companies where the College is a shareholder must submit, via the Corporate Development Committee, an annual report to the Board of Management. They will also submit business plans or budgets as requested to enable the Committee to assess the risk to the College.

Where the College is the majority shareholder in a company, the SFC requires that the company's financial year must be consistent with that of the College.

#### **23.4 Security**

Keys to safes or other similar containers are to be retained securely. The loss of such keys must be reported to the Director of Finance immediately.

The Vice Principal Operations shall be responsible for maintaining proper security and privacy of information held on the College's computer network. Appropriate levels of security will be provided, such as passwords for networked personal computers together with restricted physical access for network servers. Information relating to individuals held on computer will be subject to the provisions of the relevant data protection legislation. A College Data Protection Officer shall be nominated to ensure compliance with relevant legislation and the safety of documents.

The Principal's Office is responsible for the safekeeping of official and legal documents relating to the College. The Principal's Office will make the necessary arrangements to ensure the safe keeping of such documents as copies of deeds, leases, agreements and contracts. All such official and legal documents shall be held in an appropriately secure location.

### **23.5 Contingent Commitments**

The College must seek SFC's prior written consent if it intends to lend or give a guarantee, indemnity, or letter of comfort. The value of the guarantee should be equal to the total contingent liability over the term of the guarantee. In all cases, the College must take steps to restrict the contingent liability to a minimum and should undertake a careful appraisal of the risks before accepting any contingent liability.

The College should also provide assurance that, in the event of the contingent liability arising, it can be met from College resources, or that appropriate insurance cover has been arranged.

SFC written consent is not required for such arrangements if the indemnity is of a standard type contained in contracts and agreements for day-to-day procurement of goods and services in the normal course of business.

### **23.6 Students' Association**

The Students' Association is a separate legal entity from the College and is recognised as fulfilling a valuable role in supporting and representing the student community. Subject to any constraints imposed by the SFC, the Board of Management shall determine the level of grant to be paid annually to the Students' Association.

The Board of Management requires the Students' Association to provide for information including details of its' proposed budget to assist in determining the appropriate level of grant in accordance with an agreement between the College and the Students' Association. The College's internal / external auditor shall have access to records, assets, and personnel within the Students' Association in the same way as other areas of the College. At the year end the Students' Association financial statements will be independently examined by an appropriately qualified member of staff or firm of auditors and will be presented to the Board of Management for information.

The College will assist the Students' Association by maintaining its financial records and assisting in preparing its annual financial report to the Board of Management.

### **23.7 Provision of Indemnities**

Any member of staff asked to give an indemnity, for whatever purpose, should consult the Director of Finance before any such indemnity is given.

## **24 Intellectual Property Rights and Patents**

### **24.1 General**

Certain activities undertaken including research and consultancy may give rise to ideas, designs and inventions which may be patentable. These are collectively known as intellectual property.

### **24.2 Patents**

The Board of Management is responsible for establishing procedures to deal with any patents accruing from inventions and discoveries made by staff during their research.

### **24.3 Intellectual Property Rights**

Intellectual Property is the product of thought, creativity, and intellectual effort. During their studies at the College, students may generate Intellectual Property which is of some commercial value. A variety of legal rights protect applications of ideas and information that may be of commercial value. Those most relevant to the College's activities include patents, registered designs, copyright and 'know how'. The law is clear that intellectual property created by staff 'in the course of their employment' belongs to the College. Students are not normally employees of the College. Any assignment of student Intellectual Property must be done by a specific contract. Colleges must seek to strike a balance between a duty of care to the student and a duty not to exploit (e.g. sell, transfer, assign or license) Intellectual Property for the College's good, this balance being best achieved by selective assignment arising out of a specific contract in cases where the College's input in the creation of the Intellectual Property is very clear.

In the event of the College deciding to become involved in the commercial exploitation of inventions and research, guidance should be sought from the College legal advisors. The Director of Finance requires to authorise any agreement between the College and the students concerned.

#### **24.4 Intellectual Property Rights by Students**

Where a student generates Intellectual Property, the student has a duty to promptly inform the College of the Intellectual Property. The College will explain to the Student the matter of ownership in respect of all types of Intellectual Property through the development of appropriate documentation. When considering any Intellectual Property generated by one of its students, the College will seek to strike a balance between fulfilling its duty of care to the student and exploiting intellectual property for the good of the College. In each case the College will be mindful of protecting any third-party rights that may be relevant in the generation of the Intellectual Property.

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

### **Public Service**

You have a duty to act in the interests of the public body of which you are a member and in accordance with the core tasks of that body.

### **Selflessness**

You have a duty to take decisions solely in terms of public interest. You must not act in order to gain financial or other material benefit for yourself, family or friends.

### **Integrity**

You must not place yourself under any financial, or other, obligation to any individual or organisation that might reasonably be thought to influence you in the performance of your duties.

### **Objectivity**

You must make decisions solely on merit when carrying out public business.

### **Accountability and Stewardship**

You are accountable for your decisions and actions to the public. You have a duty to consider issues on their merits, taking account of the views of others and must ensure that the public body uses its resources prudently and in accordance with the law.

### **Openness**

You have a duty to be as open as possible about your decisions and actions, giving reasons for your decisions and restricting information only when the wider public interest clearly demands.

### **Honesty**

You have a duty to act honestly. You must declare any private interests relating to your public duties and take steps to resolve any conflicts arising in a way that protects the public interest.

### **Leadership**

You have a duty to promote and support these principles by leadership and example, to maintain and strengthen the public's trust and confidence in the integrity of the public body and its members in



conducting public business.

**Respect**

You must respect fellow members of your public body and employees of the body and the role they play, treating them with courtesy at all times.

## **Appendix 2: Summary of Protocols for Proposed Projects**

The proposal should be supported by a plan for a period relevant to the size of the project which sets out:

- a demonstration of the proposal's consistency with the strategic plans approved by the Board of Management and with the College's powers under current legislation.
- details of the market need and the assumptions (based on reference data) of the level of business available.
- details of the business and what product or service will be delivered.
- an outline plan for promoting the business to the identified market and achieving planned levels of business.
- details of the staff required to deliver, promote and manage the business, together with any re-skilling or recruitment issues.
- details of any premises and other resources required.
- a financial evaluation of the proposal together with its impact on revenue and surplus, plus advice on the impact of possible alternative plans and sensitivity analyses in respect of key assumptions.
- contingency plans for managing adverse sensitivities.
- consideration of taxation and other legislative or regulatory issues.
- a financial forecast for the proposal including a monthly cash flow forecast and details of the impact on the College cash flow forecast for the financial years in question.

**Name of policy/procedure/decision:**

Financial Regulations

**Provide a brief summary of the aims of the policy/procedure/decision and main activities:**

The overall aim of this Policy is to ensure that West College Scotland has sound financial management systems in place and that these systems are strictly adhered to. This should lead to effective control over the totality of the College's resources and provide management with assurances that the resources are being properly applied for the achievement of the College's strategic plan and business objectives, namely:

- financial viability.
- achieving value for money.
- fulfilling its responsibility for the provision of effective financial controls over the use of public funds.
- ensuring that the College complies with all relevant legislation.
- safeguarding the assets of the College.

**Assessed By:**

Clare Fraser

**Date:** 19 September 2021

**This stage establishes whether a policy, procedure or decision will have a differential impact from an equality perspective on people who share protected characteristics or whether it is "equality neutral" (i.e. have no effect either positive or negative).**

**The protected characteristics are: age, disability, gender reassignment, pregnancy or maternity, race, religion or belief, sex and sexual orientation.**

**1. Who will benefit from this (students/staff/stakeholders)? Is there likely to be a positive impact on people who share protected characteristics, and if so, how? Or is it clear at this stage that it will be equality “neutral”? i.e. will not have a differential impact on any equality group/s?**

Ultimately all stakeholders – students, staff, partners and the general public will benefit from these Regulations given that they provide for good financial management and proper use of public funds. It is not anticipated that there will be any differential positive impact, that is, each group should benefit equally.

**2. Is there likely to be an adverse impact on people who share protected characteristics? If so, who may be affected and why? Or is it clear at this stage that it will be equality “neutral”? There is little likelihood that this Policy will have an adverse impact on people who share protected characteristics. In fact, the policy itself could advance equality and prevent discrimination due to the fact that it focuses on robust and transparent systems and processes. Such transparency and openness could reduce the risk of unfairness.**

It is also noted that the policy refers to ethical standards which are synonymous with good practice in equality, diversity and inclusion. Additionally, given that the nine Principles of Public Life include specific reference to integrity, objectivity, openness, and respect, and the fact that equal opportunity arrangements are a characteristic of Best Value, there is evidence that this Policy mainstreams good practice in equality.

Finally, this Policy sets out responsibility for ensuring that the College complies with legislation, which includes the Equality Act 2015 and the Specific Equality Duties. This should also reduce the risk of unfairness or discrimination taking place.

**3. What action will you take to ensure that you are monitoring the impact of this policy?**

Any complaints about the implementation of this Policy will be monitored, and we will also review monitoring information relevant to each of the separate activities/areas referred to within this Policy.

<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	People Report
<b>Presented By</b>	Natalie Smith Director Organisational Development and HR
<b>Recommendation to Members</b>	Consideration
<b>Appendix Attached</b>	No

## PURPOSE

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

- National Bargaining
- Health, Safety and Wellbeing
- Organisational Development
- Employee Engagement
- 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. NATIONAL BARGAINING**

### **Teaching Staff Pay**

- 2.1 For the year 1 September 2022 to 31 August 2023 EIS-FELA, the teaching staff union, have asked for an increase of £5,000 per FTE (equivalent to a percentage increase range from 9.3% for staff on National Fixed Point three on the pay scale to 14.2% for staff on National Scale Point 1 - an average increase of 11.7%). Colleges Employers Scotland is currently considering their response to the ask. The College are not budgeting for a pay claim at this level which is viewed as unaffordable.

### **Support Staff Pay**

- 2.2 For the year 1 September 2022 to 31 August 2023, support staff unions have not yet submitted a pay review ask. A meeting scheduled for 30 August 2022 was postponed by the unions and an alternative date has not yet been set.

## **3. HEALTH, SAFETY AND WELLBEING**

### **Covid-19**

- 3.1 The College paused the Covid-19 Mobilisation Group meetings during the summer break, and it is likely that the decision will be taken to stand the group down when they meet at the start of term now that we're adapting to living with Covid-19, with the Mobilisation Group reconvening if required again, for example if Scottish Government guidance changes.
- 3.2 The College published updated guidance to staff and students ahead of the start of the 2022/23 academic year, highlighting the consistency with Scottish Government's Guiding Principles for Managing COVID-19.

### **Staff Wellbeing Days**

- 3.3 The week before students returned to campus, staff had the opportunity to attend Wellbeing Days on each main campus to reinforce the importance of looking after themselves. Staff had the opportunity to join a yoga class, attend a mindfulness session, have a 15-minute massage and to spend some time with therapy pets (dogs and alpacas). There was support around fitness and weight management as well as mental health and wellbeing provided through external organisations in addition to some fun and games and the opportunity to re-connect with colleagues over lunch.

## **4. ORGANISATIONAL DEVELOPMENT**

### **Evolve**

- 4.1 Evolve, the College's new, sector-leading learning experience platform launched on 16 August 2022 after a successful pilot. 115 staff had accessed the system as at 9am Monday 29 August 2022, which benchmarks well to other organisation's launches of similar learning management systems.
- 4.2 'My Conversations' replaces the previous Continuing Professional Development Review approach and Evolve is where members of staff record conversations with their manager. Managers can add their own comments to the record too.
- 4.3 Staff can view and add to their personal learning records and have access to 344 learning opportunities, with a mixture of facilitator led and self-directed learning. This equates to over 883 hours of CPD available to staff, with more courses to be added in due course. Evolve makes it easier than ever to identify skills gaps through the skills profile area and to close those gaps by taking ownership of their own learning and development. In the last academic year staff recorded circa 7,800 hours which is a significant investment equivalent to around 6 full time staff.

### **iAspire**

- 4.4 iAspire is the dedicated development programme for young people who are employed as Kick Starters, Modern Apprentices or Graduate Interns in the College. We have secured funding for 4 new Graduate Interns to join us from the Graduate Career Advantage Scheme run by the University of Edinburgh. This secures paid positions for graduates who are currently unemployed or under employed. Two have already joined us (Marketing and IT) and another two will join us in the next month (HR and Finance). These interns, like the others on the programme, are supported with a

bespoke learning programme and mentors in their business areas. The three kick Starters contracts come to an end in October, and they are currently receiving employability support to help them move on to a positive destination.

### **LeadingEdge**

- 4.5 LeadingEdge is the programme being developed to support and enable the effectiveness of managers and leaders. In the last quarter we have launched a module on 'Meaningful Conversations' which seeks to develop the confidence, knowledge and skill of managers having difficult conversations.

### **CPD**

- 4.6 Digital First is the College's programme of digital learning. We have launched a new interactive learning journey which declutters the landscape of digital CPD and allows the learner to quickly identify where they are in their learning journey. We also had a schedule of facilitator led digital learning for the start of term based on what staff identified was needed in a survey prior to the summer break.
- 4.7 22 staff members successfully completed the TQFE Programme with the University of Aberdeen in June 2022. A further 25 members of staff are enrolled for session 2022/23. This programme is being delivered in conjunction with staff members from Glasgow Clyde College and will be a mixture of face to face and virtual delivery.
- 4.8 10 staff completed the City & Guilds Level 4 Professional Recognition Award last session. By completing this qualification these staff members now meet the entry requirements to undertake the TQFE Programme.

## **5. EMPLOYEE ENGAGEMENT**

### **Staff Survey Results and Action Planning**

- 5.1 Our annual staff survey, 'My Voice' was open during May 2022 and received 528 responses (46% of the College headcount), 134 less responses than in 2021. The EIS-FELA industrial action is thought to have impacted upon the completion rate.
- 5.2 All categories saw a drop in scores, most of which were less than 1%, however questions about 'The College' dropped 7.3 percentage points and 'Leadership' dropped 8.5 percentage points.



- 5.3 Staff had the opportunity to answer 'free text' questions about what could be improved, and the themes that were raised included seeking clarity over the new catering offering, the visibility of, direction and communication provided by the College leadership, varying preferences around hybrid working, an appetite for developing new ways of teaching, and building a one college culture.
- 5.4 Members of the Senior Management Team have agreed to lead focus groups on 4 themes identified as priorities for action. These are:
- One College Culture
  - Visible Leadership
  - Communications and Marketing
  - Teaching in the 21st Century
- 5.5 The Senior Management Team have also agreed to consider options for a West College Scotland change management approach to ensure future change is managed as effectively and efficiently as possible.

### **Equality, Diversity and Inclusion**

- 5.6 The college took part in Pride month through holding 'Rainbow Office Hours' every Friday in June. This was an opportunity for colleagues to come together and discuss LGBTQIA+ issues, themes in movies, television, and literature and so much more. We also hosted a webinar with colleagues from the LGBT+ community and talked about a wide range of issues including bias in the workplace. WCS was also represented at both Glasgow Pride Marches.

### **Hybrid working**

- 5.7 During 2021-22 the College undertook a pilot of Hybrid Working – a flexible split between working from home and working on campus. During that time there were three modes of working – Campus, Home, and Hybrid.
- 5.8 In the 2022 staff survey 'My Voice':
- 93% of respondents agreed or strong agreed that they were more productive having the option of working from home or on campus
  - 93% of respondents said that the option of working from home or on campus had been beneficial to their wellbeing

- 64% of respondents agreed or strongly agreed that their customers and stakeholders are better served now that they have returned to campus
- 66% of respondents said that their productivity has increased since they returned to campus.

5.9 Hybrid working has brought benefits to both individuals and the College in terms of work-life balance, flexibility, and productivity. Therefore, it is important that we continue to maximise these benefits.

5.10 As we move into new business as usual arrangements, we will build upon last year's pilot and introduce new ways of working which enable staff to work on campus all the time, or to split their time between being on campus and being at home. We have published a 'Hybrid Working Guide' which outlines three principles of hybrid working:

1. The needs of the customer (student or internal/external customer) come first. The best possible level of service is the overriding consideration.
2. Collegiate teamworking must be maintained.
3. All staff contribute to the on-campus experience.

## **6. VOLUNTARY SEVERANCE SCHEME**

6.1 We intend to review our voluntary severance scheme ahead of opening any further opportunities for staff to leave the College under voluntary severance. As per governance requirements, if there are any proposed changes, we will seek Corporate Development Committee approval.

## **7. FINANCIAL IMPLICATIONS**

7.1 There are financial implications directly associated with this paper. The pay settlement reached under national bargaining with the trade unions will impact upon the savings that West College Scotland requires to make in 2022/23 and beyond, including any potential requirement for further voluntary severance. All other items covered in this paper are within the planned Organisational Development & HR budget.

## **8. STUDENT EXPERIENCE**

- 8.1 There are student experience implications directly associated with this paper. If the pay review ask from the unions results in industrial action, this is likely to have an impact on students. The College will monitor this.
- 8.2 Other items resulting in improved levels of employee engagement among staff will have a positive impact for the student experience.

## **9. HUMAN RESOURCES IMPLICATIONS**

- 9.1 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.

## **10. LEGAL IMPLICATIONS**

- 10.1 There are no direct legal implications associated with this paper.

## **11. REPUTATIONAL IMPLICATIONS**

- 11.1 There are no reputational implications associated with this paper.

## **12. COMMUNITY/PARTNERSHIP IMPACT**

- 12.1 There are no community implications associated with this paper.

## **13. EQUALITIES IMPLICATIONS**

- 13.1 There are no equality implications associated with this paper.

## **14. ENVIRONMENT IMPLICATIONS**

- 14.1 There are no environmental implications associated with this paper.

**RECOMMENDATION**

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

<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	SFC Accounts Direction 2021-22 (SFC/GD/07/2022)
<b>Presented By</b>	Vivienne Mulholland Head of Finance and Student Funding
<b>Recommendation to Members</b>	For Noting
<b>Appendix Attached</b>	No

**PURPOSE**

The paper provides an overview of the SFC guidance on the preparation and presentation of the 2021-22 Annual Report and Accounts which was issued on 19 July 2022.

The paper is presented in line with West College Scotland Corporate Development Committee 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 To Note.

## **1. CONTEXT**

- 1.1 The College is required to comply with the requirements of the:
- SFC Accounts Direction for Scotland's College
  - Financial Memorandum with the Scottish Funding Council
  - Statement of recommended Practice: Accounting for Further and Higher Education (SORP)
  - Government Financial Reporting Manual
- in the preparation of the annual report and accounts for the College.
- 1.2 The SFC annually issue mandatory guidance for the preparation of the annual report and accounts each year. On 19 July 2022 the Scottish Funding Council (SFC) issued specific guidance to colleges for the 2021-22 year-end.
- 1.3 Page 5 of the Accounts Direction sets out the requirements for the preparation of the annual report and accounts along with the deadline for submission of 31 December 2022. Two copies of the College annual report and accounts also require to be sent to the Auditor General for Scotland by 31 December 2022.

## **2. CHANGES TO REPORTING REQUIREMENTS**

- 2.1. A summary of the limited changes to the annual Accounts Direction are noted below and the full SFC circular can be viewed [here](#).
- 2.2. The Performance Report should now include the following:
- Description of the way in which the institution has promoted equality of delivery of service to different groups and had due regard to public sector equality duty under the Equality Act 2010. This may include a cross reference to separately published reports dealing with Public Sector Equality Duties.
  - A brief commentary outlining the Fair Work practices that have been developed in agreement with the institution's workforce and the progress the institution has made in their implementation.
- 2.3 The Remuneration Report requirements have been updated to request further details on fair pay / pay multiples as follows:
- While there was a pre-existing requirement around disclosures of median pay ratios, the 2021-22 FReM introduced new requirements around disclosures of 25th and 75th percentile pay ratio, their comparison to the remuneration of the College's highest paid official, percentage changes from the previous year and explanations of any changes.

## **PUBLIC**

- The template table for reporting is as follows:

	<b>2021-22 £'000</b>	<b>2020-21 £'000</b>	<b>Change %</b>
Range of workforce remuneration			
Highest paid official remuneration			
Median (Total pay and benefits)			
Ratio			
25 <sup>th</sup> percentile (total pay and benefits)			
25 <sup>th</sup> percentile (salary only)			
Ratio			
75 <sup>th</sup> percentile (total pay and benefits)			
75 <sup>th</sup> percentile (salary only)			
Ratio			
Explanation of changes (per FreM 6.5.26)			

- 2.4 These additional requirements are on top of the requirement to provide details of the highest paid official and the number of times the median salary this represents. Mazars have provided some additional guidance on this improved reporting requirement.
- 2.5 The College does not foresee any issues with including the required detail in the updated Annual Report and Accounts.

### **3. FINANCIAL IMPLICATIONS**

- 3.1 There are no financial implications in this report.

### **4. STUDENT EXPERIENCE**

- 4.1 There are no student experience implications associated with this report.

### **5. HUMAN RESOURCES IMPLICATIONS**

- 5.1 There are no human resources implications associated with this report.

### **6. LEGAL IMPLICATIONS**

- 6.1 There are no legal implications in this report.

### **7. REPUTATIONAL IMPLICATIONS**

- 7.1 There are no reputational implications associated with this report.

**8. COMMUNITY/PARTNERSHIP IMPACT**

8.1 There are no community implications associated with this report.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no equality implications associated with this report.

**10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this report.

**RECOMMENDATION**

The Corporate Development Committee is asked to note the changes to the reporting of the Annual Report and Accounts 2021-22 as stipulated in the SFC issued Accounts Direction.



<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	Internal Audit Plan 2022-23
<b>Presented By</b>	Alan Ritchie Director of Finance
<b>Recommendation to Members</b>	For Noting
<b>Appendix Attached</b>	Yes A: Internal Audit Plan 2022-23

**PURPOSE**

The attached report presents to the Corporate Development Committee the 2022-23 internal audit plan which was approved by the 26 May 2022 Audit Committee. The plan was compiled following discussion with the College Senior Management Team and a review of the strategic risk register, assurance map and other key College documents by the audit team.

There are several 2022-23 planned audit assignments which fall under the remit of the Corporate Development Committee hence the reason the plan and the rationale for the inclusion of these audit assignments is being brought to the attention of the Committee

The paper is presented in accordance with the following requirement from the Committee's remit:

"c) *To consider and advise the Board of Management on key strategic financial and management matters including:*

- effectiveness and appropriateness of the utilisation of College resources'*

This paper is presented For Noting

## **PUBLIC**

### **1. BACKGROUND**

- 1.1 Wylie & Bisset LLP were appointed as Internal Auditors by the College with effect from 1 August 2020 for a three-year period to 31 July 2023 with the option to extend the contract until 31 July 2025.
- 1.2 The prime responsibility of the Internal Audit Service (IAS) is to provide the Board of Management, via the Audit Committee, with an objective assessment of the adequacy and effectiveness of management's internal control systems.
- 1.3 The report at Appendix A presents the work which the internal auditors propose undertaking during 2022-23. The plan was arrived at after consultation with the College Senior Management Team and through a detailed review by the audit team of several key documents, including the College Strategic Risk Register, Assurance Map and Corporate Plan 2019-2025.
- 1.4 The planned number of internal audit days for 2022-23 is 65 days with a detailed plan being set out on page 9 of the report. The 2022-23 level of activity meets the required number of days approved by the Audit Committee in March 2020.

### **2. AUDIT PLAN 2022-23**

- 2.1 As noted, several of the planned audit assignments fall within the remit of the Corporate Development Committee, namely:
  - Estates Strategy
  - Payroll Review
  - IT Strategy
  - Budget / Financial Planning & Monitoring
- 2.2 The rationale for inclusion of each area within the 2022-23 internal plan – as agreed by the College Senior Management Team and internal auditors – is noted below. The proposed assignments have been included based upon the risks identified within the College Strategic Risk Register and Assurance Map.
  - **Estates Strategy**  
A review of the updated Estate Strategy was planned to be undertaken in 2021-22. The assignment to review the Estate Strategy is still seen as a critical assignment given the significant part the College estate has in delivering the objectives of the Corporate Plan. It is intended that audit assignment will be undertaken in January 2023 with the audit report being received by the March 2023 Audit Committee.

## **PUBLIC**

- **Payroll Review**

The SMT were of the view that given 80% of the College expenditure is incurred through staff costs the controls in this area should be subject to regular review. The last review was undertaken in 2017-18 hence the proposal to review Payroll Procedures and Controls Review in 2022-23

- **IT Strategy**

The College IT Strategy was also approved in 2021 and was planned to be reviewed in 2022-23 after a full year of implementation. This review is still scheduled to proceed as planned.

- **Budget / Financial Planning & Monitoring**

The original 2022-23 plan had included a Financial Systems Healthcheck review. The Audit Committee were content for financial items to be reviewed every two years.

The SMT on reflection thought that some form of financial audit should be undertaken every year due to the key role finance plays in the operation of the College.

Budget / Financial Planning will be reviewed in 2022-23 followed in the subsequent year by a review of Alternative / Non-SFC Funding Sources. It was felt that given the length of time since a review of Alternative / Non-SFC Funding Sources had been undertaken, and the criticality of this source of funding in allowing the College to balance its annual budget, that a review of this area was required.

An overall Financial Systems Healthcheck will be undertaken in 2024-25 in line with the SMT view that some aspect of financial controls should be covered annually

- 2.3 The internal audit plan at Appendix A also indicates on pages 10 to 13 the work proposed to be undertaken in the subsequent two years. It should be noted that the proposed assignments will be subject to review as part of the oversight of the Audit Committee during 202-23.

**3. FINANCIAL IMPLICATIONS**

3.1. There are no financial implications in this report.

**4. STUDENT EXPERIENCE**

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

**5. HUMAN RESOURCES IMPLICATIONS**

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

**6. LEGAL IMPLICATIONS**

6.1 There are no legal implications in this report.

**7. REPUTATIONAL IMPLICATIONS**

7.1 There are no reputational implications associated with this report.

**8. COMMUNITY/PARTNERSHIP IMPACT**

8.1 There are no community implications associated with this report.

**9. EQUALITIES IMPLICATIONS**

9.1 There are no equality implications associated with this report.

**10. ENVIRONMENT IMPLICATIONS**

10.1 There are no environmental implications associated with this report.

**RECOMMENDATION**

The Corporate Development Committee is requested to note the content of the report and that the schedule of business has been updated to reflect the receipt of internal audit reports at subsequent meetings.



# West College Scotland

Audit Plan

2022/23

May 2022

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# 1. Introduction

## **Background**

Wylie & Bisset LLP were appointed as Internal Auditors by the College with effect from 1 August 2020 for the period to 31 July 2023 with the option to extend for up to a further two 12-month periods.

## **Internal Audit**

The prime responsibility of the Internal Audit Service (IAS) is to provide the Board of Management, via the Audit Committee, with an objective assessment of the adequacy and effectiveness of management's internal control systems.

The IAS objectively examines, evaluates and reports on the adequacy of internal control thus contributing to the economic, efficient and effective use of resources and to the reduction of the potential risks faced by the College. Also, the operation and conduct of the IAS must comply with the standards and guidelines set down by the Chartered Institute of Internal Auditors and the Public Sector Internal Audit Standards (PSIAS).

## **Terms of Reference – Internal Audit**

The provision of the IAS by Wylie & Bisset LLP is covered by the letter of engagement dated 8 July 2020.

## **Formal Approval**

The original Audit Needs Assessment (ANA) was developed based on discussions with the College Senior Management Team and a review of various documentation. The ANA was approved by the Audit Committee on 21 May 2020.

This document covers the draft plan for 2022/23 and was discussed with the Director of Finance and wider Senior Management Team. The plan will be presented to the Audit Committee for approval on 26 May 2022.

## 2. Internal Audit Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Safeguarding, Wellbeing and Counselling	<p>The purpose of the review is to assess whether the College's systems and procedures for safeguarding are fully compliant with legislation and the College are taking all necessary steps to protect its students. This review will seek to provide assurance to the Board, via the Audit Committee, that the safeguarding arrangements are adequate. Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The College keeps up to date with legal requirements and ensures that policies and procedures are revised accordingly.</li> <li>➤ There are clear responsibilities and accountabilities for safeguarding arrangements at senior level.</li> <li>➤ The College has a single central record which is up to date and includes all relevant information.</li> <li>➤ The College's self assessment processes ensure that the impact of safeguarding provision is measured effectively.</li> <li>➤ The College has robust systems and processes for dealing with safeguarding issues reported, which include the escalation process.</li> <li>➤ Staff have received appropriate training on the College's safeguarding arrangements to enable them to be confident and well equipped to promote safeguarding in a sensible and proportionate way.</li> </ul>	6
IT Strategy	<p>The purpose of this review is to assess the suitability of the College's IT Strategy in line with the College's strategic objectives. We will review how the College assess technology as a critical element for business and student success. Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The College has a robust IT Strategy that effectively outlines a mission, core values and objectives with regard to technology.</li> <li>➤ The College's IT Strategy includes sufficient coverage of budgeting and forecasting based off realistic estimates.</li> <li>➤ The College's IT Strategy includes a clear timeline of future projects and initiatives including detailed analysis of how these projects benefit the College and expected implementation dates.</li> <li>➤ The College's IT Strategy effectively catalogues existing technology/staffing/resources and effectively identifies future needs of the College.</li> <li>➤ The College's IT Strategy was developed based on thorough external and internal research being based on market and industry trends, technological requirements and innovations.</li> <li>➤ The College's IT Strategy is effectively monitored and reviewed by management on a regular basis.</li> </ul>	6



## 2. Internal Audit Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Curriculum Strategy	<p>The purpose of this review will be to ensure that the College has a robust Curriculum Strategy in place that provides a clear framework on evaluating the College's current curriculum portfolio and how this is developed further to meet the needs of learners and stakeholders. We will also review how the Strategy aids staff members through the development of new programmes to meet said needs. Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The College has a robust Curriculum Strategy that effectively identifies their current and future delivery in line with the Strategic Priorities of the College.</li> <li>➤ The College's Curriculum Strategy has a clear direction identifying strategic goals for the College's delivery.</li> <li>➤ The College's Curriculum Strategy includes appropriate assessment of their learner and stakeholder needs in line with the local and national economic and skills requirements.</li> <li>➤ The College are able to effectively deploy their Curriculum Strategy in their course delivery.</li> <li>➤ The College effectively monitor and review their Curriculum Strategy.</li> </ul>	6
Whistleblowing	<p>The purpose of this review will be to assess the arrangements the College has in place for whistleblowing and ensure that these are robust and in line with statutory requirements. We will complete a full review of how the process is controlled, secured and reported. Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The College has a robust whistleblowing policy that is appropriately communicated to staff and accessible by all.</li> <li>➤ The College has appropriate governance arrangements in place to ensure that any concerns/incidents raised are appropriately logged, tracked, resolved and reported in a secure manner.</li> <li>➤ The College's staff are aware of reporting channels within the College.</li> <li>➤ The College has robust processes in place to ensure that any concern raised is appropriately investigated and resolved.</li> <li>➤ The College has appropriately assessed their process through staff feedback.</li> <li>➤ The College has strong arrangements to ensure that confidentiality, anonymity and integrity is maintained for any individual who may report a concern.</li> </ul>	5

## 2. Internal Audit Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Budget / Financial Planning and Monitoring	<p>The purpose of this review is to ensure that there are appropriate controls in place in relation to the budget setting process and that this is being adhered to. Our review will assess the suitability of the 2022/23 budget setting process and the monitoring and reporting against the budget during the year.</p> <p>Our review will look to ensure:</p> <ul style="list-style-type: none"> <li>➤ There is appropriate controls over the budget process.</li> <li>➤ There are clear guidelines in place for the budget setting process.</li> <li>➤ Deviations from budget are identified and investigated at an early stage.</li> <li>➤ Budget holders are adequately trained and receive information regarding their budgets in a timely manner.</li> <li>➤ The budget setting process is effectively linked to the operational planning process.</li> <li>➤ There is sufficient reporting against budget and against plans throughout the year to enable informed decision making.</li> </ul>	5
Curriculum Planning & Timetabling	<p>We will undertake a review of the suitability of the curriculum planning arrangements in place within the College. We will review the process from determining which courses to be run, the delivery methods, through to the approval of the plan. We will also review the processes surrounding timetabling and the methods adopted to assess the quality of the curriculum offered.</p> <p>Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The curriculum plan for the College is aligned with financial plans and the regional plans.</li> <li>➤ The curriculum plan involves sufficient input from academic faculties or sufficient detail on how targets will be delivered.</li> <li>➤ There are sufficient resources to deliver planned levels of curriculum.</li> <li>➤ There are sufficient controls in place surrounding the timetabling of the curriculum.</li> <li>➤ The quality of the curriculum offered is being assessed.</li> </ul>	5

## 2. Internal Audit Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Payroll Review	<p>Our review will look at the payroll system at the College to ensure this is operating as expected and that the appropriate controls exist. We will ensure that the payments being calculated by the system are accurate and are based on bona fide hours worked and will also consider all deductions and additions to salaries to ensure that these are correctly calculated and properly authorised. We will also review the process for review and authorisation of staff expenses. Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ Amendments to the payroll are appropriately reviewed and authorised prior to being processed through the payroll system.</li> <li>➤ Wages and salaries are accurately stated in the accounting system.</li> <li>➤ The College has robust processes in place for changes made to employees bank details.</li> <li>➤ Staff are only paid for the hours that they have worked.</li> <li>➤ Expense claims are appropriately authorised by the employee's line manager and where necessary include the relevant supporting documentation.</li> <li>➤ Leavers are appropriately removed from the system and final payments are accurately pro-rated.</li> <li>➤ New starts are accurately entered onto the payroll system and are paid appropriately.</li> <li>➤ The payroll is subject to checking and approval by a senior member of staff prior to being finalised.</li> <li>➤ Severance packages have been calculated in accordance with the terms of the scheme.</li> <li>➤ Access to the payroll system is restricted. There are appropriate access rights in place for payroll staff.</li> </ul>	8
Follow Up Review	<p>The purpose of this ongoing review is to assess whether the College has appropriately implemented the internal audit recommendations made in 2021/22 and earlier years. Our ongoing review will consider whether any issues are outstanding beyond the agreed implementation deadlines. Our ongoing review will consider all outstanding recommendations to provide the Audit Committee with independent assurance that we are satisfied that these recommendations have been fully implemented by the College and can therefore be removed from the rolling audit action plan. Our objective for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The College has appropriately implemented any outstanding internal audit recommendations made in prior years.</li> </ul>	4

## 2. Internal Audit Plan 2022/23

Audit Area	High level indicative summary scope	Total Number Of Days
Estates Strategy	<p>The purpose of this review will be to confirm that estate strategy priorities are linked to and support the Corporate Plan. We will also consider whether the College is making best use of the assets and facilities and that maintenance of the estate is being properly managed. Our objectives for this review are to ensure that:</p> <ul style="list-style-type: none"> <li>➤ The internal governance structure is appropriate to ensure relevant projects/initiatives and requests are aligned with the Estates Strategy.</li> <li>➤ There are sufficient and robust reporting on the implementation and progress of the Estates Strategy and related projects/initiatives, including reporting on achievement of key performance indications (KPIs) and Key risk indicators, to enable informed decisions to be made.</li> <li>➤ The College has appropriate resources in place and is making best use of its assets and facilities to enable them to deliver the Estates Strategy.</li> <li>➤ The College has considered future business needs to ensure that the Estates Strategy and associated projects will have sufficient flexibility to meet these needs and any future developments or legislative changes.</li> <li>➤ The Estates Strategy takes cognisance of the College's Corporate Plan/Strategy and links into other College Strategies (e.g., Finance, Curriculum, IT and HR etc.).</li> <li>➤ There are appropriate processes in place to ensure that the maintenance of the estate is being properly managed.</li> </ul>	6
SSF Audit	Mandatory review of the Student Support Funds Returns.	4
EMA Audit	Mandatory review of the Education Maintenance Allowance Returns.	3
Credits Audit	Mandatory review of the Credits Return.	8

## 2. Internal Audit Plan 2022/23

### Assignment Plans

A detailed assignment plan will be prepared for each audit undertaken, setting out the scope and objectives of the work, allocating resources and establishing target dates for the completion of the work. Each assignment plan will be agreed and signed off by an appropriate sponsor from the College.

### Key Dates

Phase	Audit Areas	Number of Days	Key College Personnel	Provisional Date for Visit	Date of Issue of Draft Report	Provisional Date to the Audit Committee
Phase 1	Credits SSF EMA	8 4 3	Iain Foster-Smith Vivienne Mulholland Vivienne Mulholland	12 September 2022	7 October 2022	22 November 2022
Phase 2	Safeguarding, Wellbeing and Counselling Estates Strategy	6 6		10 October 2022	28 October 2022	25 January 2023
Phase 3	Curriculum Strategy Payroll Review IT Strategy	6 8 6		16 January 2023	3 February 2023	29 March 2023
Phase 4	Budget / Financial Planning & Monitoring Curriculum Planning & Timetabling Whistleblowing	5 5 5		20 March 2023	6 April 2023	24 May 2023

# Appendix A - Summary of Internal Audit Input

**1 August 2020 to 31 July 2025**

		Operating Plan (No. Of days)				
System	Audit Area	2020/21 Actual	2021/22 Actual	2022/23 Draft	2023/24 Proposed	2024/25 Proposed
Financial Systems	Overall Financial Controls	6				
	Financial Systems Health check					6
	Review of Financial Regulations		5			
	Budget/Financial Planning and Monitoring			5		
	Procurement & Tendering				5	
	Alternative/Non-SFC Funding Sources				6	
	Treasury & Cash Management		5			
	Payroll Review			8		
	Staff Expenses Policy / Travel and Subsistence				5	
Non Financial Systems	Study of effects of Covid-19	8				
	Fraud Awareness	5				
	Complaints Handling	5				
	External Communications - Website	6				
	Assurance Mapping	6				
	<b>C/F</b>	<b>36</b>	<b>10</b>	<b>13</b>	<b>16</b>	<b>6</b>

# Appendix A - Summary of Internal Audit Input

1 August 2020 to 31 July 2025		Operating Plan (No. of days)				
System	Audit Area	2020/21 Actual	2021/22 Actual	2022/23 Draft	2023/24 Proposed	2024/25 Proposed
	<b>B/F</b>	<b>36</b>	<b>10</b>	<b>13</b>	<b>16</b>	<b>6</b>
	HR: Sickness and Absence Reporting	5				
	Digital Strategy		6			
	Curriculum Strategy			6		
	Sustainability and Carbon Management		4			
	Estates Strategy			6		
	Business Continuity Planning		5			
	Curriculum Planning & Timetabling			5		
	Student Recruitment		5			
	Student Admission/ Enrolment				5	
	Safeguarding, Wellbeing and Counselling			6		
	College Corporate Plan				5	
	Communications and Marketing Strategy					5
	Operational Planning					5
	GDPR Compliance				5	
	<b>C/F</b>	<b>41</b>	<b>30</b>	<b>36</b>	<b>31</b>	<b>16</b>

# Appendix A -Summary of Internal Audit Input

**1 August 2020 to 31 July 2025**

System	Audit Area	Operating Plan (No. Of days)				
		2020/21 Actual	2021/22 Actual	2022/23 Draft	2023/24 Proposed	2024/25 Proposed
	<b>B/F</b>	<b>41</b>	<b>30</b>	<b>36</b>	<b>31</b>	<b>16</b>
	Whistleblowing			5		
	Freedom of Information					5
	Enhancement Planning					5
	Continuing Professional Development				5	
	Succession Planning					5
	Recruitment and Retention					5
IT Systems	IT Systems Administration		5			
	Response to IT Incident	3				
	IT Strategy			6		
Governance	Corporate Governance				5	
	Risk Management					5
Funding	SSF	4	4	4	4	4
	EMA	3	3	3	3	3
	Credits	8	8	8	8	8
	<b>C/F</b>	<b>59</b>	<b>50</b>	<b>62</b>	<b>56</b>	<b>56</b>



# Appendix A - Summary of Internal Audit Input

**1 August 2020 to 31 July 2025**

		Operating Plan (No. Of days)				
System	Audit Area	2020/21 Actual	2021/22 Actual	2022/23 Draft	2023/24 Proposed	2024/25 Proposed
	<b>C/F</b>	<b>59</b>	<b>50</b>	<b>62</b>	<b>56</b>	<b>56</b>
Required	Follow Up	4	4	4	4	4
	Audit Management	5	5	5	5	5
	<b>Total Days</b>	<b>68</b>	<b>59</b>	<b>71</b>	<b>65</b>	<b>65</b>

# Appendix B - Grading Structure

For each area of review we assign a grading in accordance with the following classification:

Assurance	Classification
Strong	Controls satisfactory, no major weaknesses found, some 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 make we assign a grading either as High, Medium or Low priority depending upon the degree of risk assessed as outlined below:

Grading	Risk	Classification
High	High Risk	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	Medium Risk	Significant issue or weakness which should be addressed by the College as soon as possible
Low	Low Risk	Minor issue or weakness reported where management may wish to consider our recommendation

# Appendix C – Key Performance Indicators

## Analysis of Performance Indicators

Performance Indicator	Target
Internal audit days completed in line with agreed timetable and days allocation	100%
Draft scopes provided no later than 10 working days before the internal audit start date and final scopes no later than 5 working days before each start date	100%
Draft reports issued within 10 working days of exit meeting	100%
Management provide responses to draft reports within 10 working days of receipt of draft reports	100%
Final reports issued within 5 working days of receipt of management responses	100%
Recommendations accepted by management	100%
Attendance at Audit Committee meetings by a senior member of staff	100%
Annual Report to be issued by 31 August each year	100%
Suitably experienced staff used on all assignments	100%

# Appendix D – Training Topics

As a firm we offer a wide range of training topics to our clients and we have listed below some of the topics which we would be able to offer West College Scotland.

Topic	Summary
Risk Management	This can cover risk awareness, assessment of risks, responsibilities for monitoring risks, risk appetite and the scoring of risks. This is usually done as a workshop to ensure buy-in from management and committee members to the risk management process.
Role of the Board	This would cover the roles and responsibilities of Board members, including the Chair. This has been particularly useful when new Board members have been appointed and allows members to obtain some knowledge on what the expectation of a Board member is and what they should be looking out for.
Role of Internal Audit	We would provide a short session on what the internal audit function should be delivering to the College and the added value which we would bring.
Finance for Non-Financials	This is useful for committee members who do not have a finance background and covers areas such as the management accounts, budget reporting and the statutory accounts.
Fraud Awareness	We would cover the importance of a having a strong control environment and areas to be aware of in relation to fraud. We would discuss some real-life examples of where we have identified or been asked to investigate allegations of fraud and the results of these investigations.

<b>Meeting</b>	Corporate Development Committee
<b>Date</b>	6 September 2022
<b>Location</b>	MS Teams
<b>Title of Paper</b>	Schedule of Business 2022-23
<b>Presented By</b>	Amy McDonald Vice Principal Operations
<b>Recommendation to Members</b>	Consideration
<b>Appendix Attached</b>	No

**PURPOSE**

The purpose of this report is to provide a summary of the work of the Corporate Development Committee during 2022-23.

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 2022-23 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.

## Public

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
a) <i>To have strategic oversight of the overall management of the College's resources – finance, people, procurement, information technology and property.</i>					
b) <i>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:</i>					
<ul style="list-style-type: none"> <li>• <i>Communication and Marketing</i> <ul style="list-style-type: none"> <li>○ Update report on communication and marketing activity</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li>• <i>People</i> <ul style="list-style-type: none"> <li>○ Update report including information on: <ul style="list-style-type: none"> <li>▪ Lecturing/support union staff meetings</li> <li>▪ Equality, Diversity and Inclusion Committee</li> <li>▪ National Bargaining</li> <li>▪ People Strategy 2022-2030</li> </ul> </li> <li>○ Annual review of Modern Slavery Statement</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li>• <i>Health and Safety</i> <ul style="list-style-type: none"> <li>○ Update report including information on: <ul style="list-style-type: none"> <li>▪ Update from Health &amp; Safety Committee</li> </ul> </li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li>• <i>Estate</i> <ul style="list-style-type: none"> <li>○ Update report including information on: <ul style="list-style-type: none"> <li>▪ Estate leasing arrangements</li> <li>▪ Estate Strategy 2016-2026 Refresh</li> <li>▪ Estate outline business case update</li> <li>▪ Estate maintenance and projects</li> <li>▪ Sustainability</li> </ul> </li> </ul> </li> </ul>	Y	Y		Y	Y



Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<ul style="list-style-type: none"> <li>Carbon management and sustainability               <ul style="list-style-type: none"> <li>Sustainability Strategy</li> <li>Annual Scottish Government Sustainability Report</li> </ul> </li> </ul>	Y	Y			
<ul style="list-style-type: none"> <li>Information Technology               <ul style="list-style-type: none"> <li>Update report including information on:                   <ul style="list-style-type: none"> <li>Demand</li> <li>Project Spend</li> <li>Security</li> <li>Key Projects</li> <li>Implications</li> </ul> </li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li>Finance               <ul style="list-style-type: none"> <li>Management Accounts</li> <li>Update of Financial Forecast</li> <li>SFC Funding Update</li> <li>Annual budget and medium-term financial forecast</li> <li>Update report including information on:                   <ul style="list-style-type: none"> <li>SFC engagement and returns</li> <li>Finance system developments</li> <li>Student funding</li> <li>Procurement</li> </ul> </li> </ul> </li> </ul>	Y Y Y Y	Y (October) Y Y		Y (January) Y Y	Y (April) Y Y Y
<ul style="list-style-type: none"> <li>Procurement               <ul style="list-style-type: none"> <li>Ongoing reporting of procurement matters through the Finance Update Report</li> <li>Procurement Annual Report including future year plan</li> <li>PCIP Audit Report (next review due TBC – post Jan 2023)</li> </ul> </li> </ul>	Y	Y Y		Y	Y

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<i>Ensuring progress is monitored in delivering strategic outcomes in these areas.</i>					
<b>Finance</b>					
<b>c) To consider and advise the Board of Management on key strategic financial and management matters including:</b>					
<ul style="list-style-type: none"> <li><i>solvency of the College</i> <ul style="list-style-type: none"> <li>Cashflow report contained in the Management Accounts</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>Cashflow</i> <ul style="list-style-type: none"> <li>Cashflow report contained in the Management Accounts</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>effectiveness and appropriateness of the utilisation of College resources</i> <ul style="list-style-type: none"> <li>Update on year-end financial position</li> <li>Internal Audit Report – IT Strategy</li> <li>Internal Audit Report – Payroll Review</li> <li>Internal Audit Report – Estate Strategy</li> <li>Internal Audit Report – Budget and Financial Monitoring</li> </ul> </li> </ul>	Y		Y	Y	Y Y Y
<ul style="list-style-type: none"> <li><i>financial strategy, budgeting, financial monitoring and forecasts</i> <ul style="list-style-type: none"> <li>Management Accounts</li> <li>Update of Financial Forecast</li> <li>Update on SFC Funding</li> <li>Annual budget and medium-term forecasts</li> <li>Internal Audit Report – Budget and Financial Monitoring</li> </ul> </li> </ul>	Y Y Y	Y (October) Y Y		Y (January) Y Y	Y (April) Y Y Y Y
<ul style="list-style-type: none"> <li><i>banking arrangements and approval of bank signatories</i> <ul style="list-style-type: none"> <li>Annual review of banking arrangements</li> </ul> </li> </ul>	Y				

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<ul style="list-style-type: none"> <li><i>investments and borrowing</i> <ul style="list-style-type: none"> <li>Annual review of banking arrangements</li> </ul> </li> </ul>	Y				
<ul style="list-style-type: none"> <li><i>taxation</i> <ul style="list-style-type: none"> <li>Annual update report on taxation matters</li> <li>Reports will be provided on any material changes as required</li> </ul> </li> </ul>	Y				
<ul style="list-style-type: none"> <li><i>pension arrangements</i> <ul style="list-style-type: none"> <li>College pension schemes overview</li> </ul> </li> </ul>					Y
<ul style="list-style-type: none"> <li><i>approval of contracts between the values of £250,000 and £500,000</i> <ul style="list-style-type: none"> <li>Authorisation sought as required</li> </ul> </li> </ul>					
<b>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.</b> <ul style="list-style-type: none"> <li>External Audit Management Letter</li> <li>Corporate Governance Statement</li> <li>Financial Statements</li> <li>Annual Internal Audit Report</li> <li>Internal Audit Annual Plan 2022-23</li> <li>External Audit Planning Memorandum</li> </ul>	Y		Y Y Y Y		Y
<b>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.</b> <ul style="list-style-type: none"> <li>Internal Audit Annual Report</li> </ul>			Y		

## Public

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<ul style="list-style-type: none"> <li>External Audit Management Letter</li> <li>Annual report on Corporate Governance Compliance</li> </ul>			Y		Y
<b>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.</b> <ul style="list-style-type: none"> <li>Review of Financial Regulations</li> <li>Corporate Governance Statement review – Financial Statements</li> </ul>	Y		Y		
<b>Human Resources and Organisational Development</b>					
<b>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:</b>					
<ul style="list-style-type: none"> <li><i>equality, diversity, and inclusion</i> <ul style="list-style-type: none"> <li>Update from Equality, Diversity, and Inclusion Committee included in People Update Report</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>learning and development</i> <ul style="list-style-type: none"> <li>Updates provided as required</li> </ul> </li> </ul>					
<ul style="list-style-type: none"> <li><i>employee relations</i> <ul style="list-style-type: none"> <li>Update provided in People Update Report</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>health, safety and wellbeing</i> <ul style="list-style-type: none"> <li>Update provided in People Update Report</li> </ul> </li> </ul>	Y	Y		Y	Y

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<ul style="list-style-type: none"> <li><i>workforce planning</i> <ul style="list-style-type: none"> <li>People Strategy 2022-2030</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>payroll</i> <ul style="list-style-type: none"> <li>Overview of College pension schemes</li> <li>Internal Audit Report – Payroll Review</li> </ul> </li> </ul>					Y Y
<ul style="list-style-type: none"> <li><i>voluntary severance schemes</i> <ul style="list-style-type: none"> <li>Update as required</li> </ul> </li> </ul>					Y
<ul style="list-style-type: none"> <li><i>freedom of information and data protection</i> <ul style="list-style-type: none"> <li>Annual Report</li> </ul> </li> </ul>		Y			
<b>Assets and Infrastructure</b>					
<b>h) To consider and advise the Board of Management on key strategic infrastructure matters including:</b>					
<ul style="list-style-type: none"> <li><i>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 is given to the Board of Management that the correct procedures are followed in respect of Exchequer funded assets.</i> <ul style="list-style-type: none"> <li>Update report including information on: <ul style="list-style-type: none"> <li>Estate leasing arrangements</li> <li>Estate Strategy 2016-2026 Refresh</li> <li>Estate outline business case update</li> <li>Estate maintenance and projects</li> <li>Sustainability</li> </ul> </li> </ul> </li> </ul>	Y	Y		Y	Y

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<ul style="list-style-type: none"> <li><i>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.</i> <ul style="list-style-type: none"> <li>Estate maintenance, sustainability and project update reports</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>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.</i> <ul style="list-style-type: none"> <li>Sustainability Strategy</li> <li>Annual Scottish Government Sustainability Reporting Requirements Update</li> </ul> </li> </ul>	Y	Y			
<ul style="list-style-type: none"> <li><i>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.</i> <ul style="list-style-type: none"> <li>IT Update Report</li> </ul> </li> </ul>	Y	Y		Y	Y
<b>Marketing and Communications</b>					
<b>i) To consider and advise the Board of Management on key strategic matters relating to marketing and communications including:</b>					
<ul style="list-style-type: none"> <li><i>the implementation, development and review of marketing and communication strategies</i> <ul style="list-style-type: none"> <li>Update report on communications and marketing activity</li> </ul> </li> </ul>	Y	Y		Y	Y
<ul style="list-style-type: none"> <li><i>policies which enable the College to build its reputation.</i> <ul style="list-style-type: none"> <li>As required</li> </ul> </li> </ul>					

## Public

Corporate Development Committee					
Remit	6 Sept 2022	22 Nov 2022	22 Nov 2022 Joint Committee	7 March 2023	30 May 2023
<b>Risk</b>					
j) <i>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.</i> <ul style="list-style-type: none"> <li>○ Review of Strategic Risk Register</li> </ul>	Y	Y		Y	Y
<b>Other Matters</b>					
k) <i>Any other matters as required by the Board of Management.</i>					
l) <i>The Committee can request representatives of other organisations to attend meetings if/as required.</i>					