

Title of Paper	Audit & Risk Committee – Remit, Membership and Dates of Meetings for 2025/2026
Presented by:	Ronald Leitch, Chair
Decision:	For Approval
Status:	PUBLIC

Purpose / Executive Summary:

The current Membership of the Committee and the agreed dates of meetings for 2025/2026 are included for information.

The Remit of the Audit & Risk Committee is subject to annual review as per paragraph 6 of the Remit.

Recommendations:

The Audit & Risk Committee is asked to note the Membership and Dates of Meetings and **approve** the Audit & Risk Committee Remit

Implications:

Financial	Not applicable for this report
Student Experience	Not applicable for this report
People	Not applicable for this report
Legal	The Remit follows best practice as per Scottish Government's <i>Audit and Assurance Committee Handbook</i>
Reputational	As above
Community/ Partnership impact	Not applicable for this report
Equalities	Not applicable for this report
Environment	Not applicable for this report

Audit & Risk Committee Membership – 2025/2026

Terry Dillon, Member

Ronald Leitch, Chair

Brian Logan, Co-opted Member

Jackie Russell, Vice Chair

In attendance:

Chris Brown, Azets, External Audit

Anne Campbell, Principal

Nicola Connelly, Interim Vice Principal Operations

Mark Doyle, Interim Director of Finance & Estates

Adrian Kolodziej, Azets, External Audit

Susan McDonald, Governance Manager

Stephen Pringle, WBG, Internal Audit

Quorum: No less than 50% of Board Members on the Committee, with a minimum of two Board Members

Dates of Meetings 2024/2025

All Meetings will take place at 4pm, via Teams:

Tuesday 16 September 2025

Tuesday 2 December 2025 (joint with Corporate Development Committee)

Wednesday 11 March 2025

Wednesday 27 May 2025

Remit of the Audit & Risk Committee

The remit for the Committee was benchmarked against a number of other similar colleges across the sector. Additions made include actions that are already undertaken by the Committee but hadn't been noted in its remit. These are noted in red font in the attached draft copy and include:

- Ensuring appropriate assurance framework in place
- Ensuring special investigation cases have been handled and responded to appropriately.
- Ensuring appropriate performance measures and indicators in place to monitor effectiveness.
- Agree the internal Audit Needs Assessment
- Ensuring at least annual meetings with Internal and External Auditors.
- Review compliance with Code of Good Governance, Financial Memorandum and Scottish Public Finance Manual.
- Consider and approve the College's Business Continuity Plan on a regular basis.
- To advise the Board on any significant relevant reports from SFC, Audit Scotland and/or any successor bodies.
- Committee Members recommended to complete the CDN online training module for College Audit Committees.
- Section on reporting arrangements was added as a measure of best practice.

West College Scotland - Board of Management

Audit and Risk 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 purpose of the Audit and Risk Committee is to assure the Board that the College has in place a system of governance, risk management and internal control which is being maintained and developed to meet legislation and regulations applying to West College Scotland. The Committee must support the Board and the Principal by reviewing the completeness, accuracy, reliability and integrity of assurances: the College's governance, risk management and internal control framework.

The Committee has two main functions:

- an audit function, with a focus on assurance arrangements over: governance, financial reporting, annual report and accounts, including the governance statement.
- an assurance function, with a focus on ensuring there is an adequate and effective risk management and assurance frameworks in place to both identify and mitigate risk effectively.

1. Remit

General

- To provide advice to the Board on the framework used for the monitoring of risk within the College and its adequacy in maintaining visibility across the risks the College is exposed to.
- To ensure the College has in place a framework which supports the processes for systematically identifying risk, assessing and prioritising risk, mitigating risk which could impact on the College fulfilling its objectives, how this is controlled and governed.
- To review the management of risk assurance framework and receive reports relating to this in order to provide the necessary assurances to the Board or determine any further action or assurances required.
- To review and advise the Board of the Internal Auditor's and External Auditor's assessment of the effectiveness of the College's financial and other internal control systems, including controls specifically designed to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency and effectiveness (value for money).
- To ensure appropriate Assurance Framework is in place and that it is implemented appropriately.
- To consider and advise the Board on the adequacy of the anti-fraud and anti-bribery policy and processes, and on the whistle blowing process, and to receive an annual report on any matters raised through these processes.
- To consider and advise the Board accordingly on any arrangements for special investigations and the outcomes of such investigations ensuring cases have been handled and responded to appropriately.

- To advise the Board on its compliance with corporate governance requirements and good practice guidance, and in particular its compliance with the Financial Memorandum with SFC, the SPFM and the Code of Good Governance for Scotland's Colleges.
- To consider the College's **accounting policies**, Annual Financial Statements at a joint meeting with the Corporate Development Committee, and to recommend to the Board for approval.
- To provide an annual report to the Board, timed to support the finalisation of the accounts and the Statement on Internal Control, and summarising its conclusions from the work it has done during the year.
- To report to the Board after each meeting.
- To review its own effectiveness at least annually and to report the results of that review to the Board.
- **To ensure appropriate performance measures and indicators are in place to monitor effectiveness.**

Internal Audit

- To advise the Board on the selection, appointment or re-appointment and remuneration, or removal of the Internal Auditors. The responsibility for selection of the Internal Auditor may be delegated to a Selection Committee as agreed by the Committee.
- To advise the Board on the terms of reference for the Internal Auditors.
- To review the scope, efficiency and effectiveness of the work of the Internal Auditors and to advise the Board on these matters.
- To agree the Internal Audit Plan **and internal Audit Needs Assessment** and review the Internal Audit Annual Report **and inform the Board of approval.**
- To review the Internal Audit reports, **considering any issues arising**, the management response to them and to review implementation of the actions required.
- To review the Rolling Audit Action Plan at each meeting **ensuring all agreed recommendations are implemented.**
- To encourage appropriate liaison and co-ordination between internal and external audit, **as well as the Committee and Head of Internal Audit.**
- **To ensure Committee Members meet at least annually with the Internal Auditors.**
- To establish appropriate performance measures and indicators to monitor the effectiveness of the Internal Auditors.

External Audit

- To receive information on the general terms and conditions of appointment of the External Auditors who are engaged by Audit Scotland to provide audit services to the College.
- To consider the External Auditors report on the Financial Statements and the management letter prior to submission to the Board, and to review the implementation of the recommendations, **advising the Board of any issues.**
- To review the Statement of Corporate Governance prior to finalisation and incorporation into the Financial Statements.
- To review the External Audit strategy and plan **and advise the Board accordingly.**
- To establish appropriate performance measures and indicators to monitor the effectiveness of the External Auditors.
- To consider the objectives and scope of any non-statutory audit work to be undertaken by the External Auditors and advising the Board of any potential conflict of interests.

- To encourage appropriate liaison and co-ordination between internal and external audit, as well as the Committee and Head of External Audit.
- To ensure Committee Members meet at least annually with the External Auditors.

Risk

- To annually review the process for risk management, including the Risk Management Policy and recommend to the Board for approval.
- To monitor and ensure the effectiveness of the College's approach to risk assessment and management through regular review of the Risk Register, other operational risk reports and seeking assurances from internal and external audit on the adequacy of their management.
- To provide an annual report to the Board the effectiveness of the College's approach to risk assessment and management.
- Request reviews by the College of areas of high or escalating risk ensuring that recommendations from these are adequately responded to.
- To receive ad-hoc reports on matters of potential reputational, commercial and/or financial risk and ensure that the College's approach to managing the risks is appropriate and adequate.
- To review the College's compliance with Code of Good Governance, Financial Memorandum and Scottish Public Finance Manual.

Other

- To consider and approve the College Business Continuity Plan on a regular basis.
- To receive annual reports on Freedom of Information and Data Protection Acts requests; Register of Interests; Hospitality/Gifts Registers; and IT security / controls and their application.
- To review and advise the Board on the College's policies for counter-fraud, whistle-blowing and cyber and information security.
- To request any member of the College staff to attend and/or to provide a written report on any matter that falls within the remit of the committee.
- To procure ad-hoc specialist advice at the expense of the College as appropriate and when necessary, subject to budgets being agreed by the Board.
- To advise the Board of any significant relevant reports from Scottish Funding Council, Audit Scotland and/or any successor bodies.

2. Membership

A minimum of three Members of the Board of Management, one of whom will Chair.

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 4 years.

In Attendance

Principal (Accountable Officer)

Vice Principal Operations (Adviser to the Committee)

Director of Finance

Head of Finance & Student Funding

Governance Manager
Internal Auditor (Wylie Bisset)
External Auditor (Azets)

At least one member should have a background in finance, accounting, or auditing but membership should not be drawn exclusively from people with such a background.

The Committee will **not** include any of the following as members:

- The Principal or other senior post holders.
- The Chair of the Board of Management.
- Members of the Corporate Development Committee.
- Connected parties such as the employee, partner, spouse or family member of the College's solicitors, bankers, auditors, insurers, or other professional advisers.

Committee members may sit privately without any non-members present for all or part of a meeting if appropriate **to allow open and frank discussions of certain matters as appropriate.**

Audit & Risk Committee members will annually meet with the Internal and External Auditors without the Executive Team present.

External and Internal Auditors will have the right to unrestricted and confidential access to Chair of the Audit & Risk Committee.

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

Committee Members are recommended to complete CDN online training module – College Audit Committees.

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 **and appointments will be made by the Board of Management.**

~~Members of the Audit & Risk, Corporate Development and Learning and Teaching Quality~~ all 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.~~ **REPEATED**

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. The Committee will hold an annual joint meeting with the Corporate Development Committee to consider the Financial Statements and audit reports. Additional meetings will be convened as necessary.

4. Reporting Arrangements

The Chair of the Committee will provide an update on Committee discussions to the next Board Meeting following the Committee Meeting. Minutes of all Committee meetings will also be submitted to the Board.

The Committee will provide an Annual Report to the Board to ensure it has fulfilled its general and specific roles and remit.

5. Quorum

A quorum will be no less than 50% of Board members on the Committee, subject to a minimum of two Board members.

6. Secretariat

- Secretariat will be provided by the Governance Manager.
- 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.

7. Review

The remit will be subject to review annually. Next review date will be September 2027.

Title of Paper	Hospitality, Gifts & Benefits Policy
Presented by:	Nicola Connelly, Interim Vice Principal of Operations
Recommendation:	To Approve and Recommend to Board
Status:	PUBLIC

Purpose / Executive Summary:

The Audit & Risk Committee remit includes the requirement to:

To review the Hospitality, Gifts & Benefits Policy every three years, or more frequently if required and recommend these to the Board of Management for approval.

The Hospitality, Gifts & Benefits Policy has undergone a comprehensive review to ensure it provides clear and consistent guidance to trustees, staff, volunteers, and representatives of West College Scotland regarding the acceptance and offering of gifts and hospitality. The policy is designed to uphold the College's values, meet legal obligations, and reflect stakeholder expectations.

The proposed changes are outlined in the report. Following approval, the updated policy will be published on the College website and made available on the Board Library.

Recommendations:

The Audit & Risk Committee are asked to **approve** the changes to the Hospitality, Gifts & Benefits Policy and recommend to Board.

Implications:

Financial	There are no financial implications from the proposed changes to the Policy.
Student Experience	Not applicable for this report.
People	Not applicable for this report.
Legal	Review of policy required every three years, therefore having undertaken the review complied with Corporate Development remit.
Reputational	Not applicable for this report.
Community/ Partnership impact	Not applicable for this report.
Environment	Not applicable for this report.
Equalities	Not applicable for this report.

Overview

On review, the following changes are proposed:

- 1.1.1 The policy title has been amended from 'Acceptance of Hospitality, Gifts & Benefits' to 'Hospitality, Gifts & Benefits'
- 1.1.2 A new Section 1 – 'Scope' has been introduced, outlining the individuals to whom the policy applies.
- 1.1.3 A new Section 7 – 'Awards and Prizes' has been added, providing guidance on the acceptance and provision of awards.
- 1.1.4 A new Section 10 – 'Providing Gifts/ Hospitality' has been introduced, setting out the procedures for offering hospitality and gifts.
- 1.1.5 Section 2.8 – 'Introduction' has been updated to clarify that any hospitality or gifts which are declined must also be recorded in the register.
- 1.1.6 Section 3.6 – 'Accepting Gifts, Benefits and Hospitality' has been updated to identify the individuals responsible for maintaining the registers.
- 1.1.7 Reference to the Board of Management have been incorporated throughout the document to reflect their inclusion within the policy's scope.
- 1.1.8 Appendix 1 has been revised to specify the updated information required when individuals register acceptance/ refusal / provision of gifts and hospitality.
- 1.1.9 The Equality Impact Assessment statement has been reviewed and updated.
- 1.1.10 References to the Senior Management Team (SMT) have been updated to Senior Leadership Team (SLT).

Policy & Procedure	Hospitality, Gifts & Benefits Policy
Policy Area	Finance
Version Number	06
Approving Committee	Audit
Date of Approval	
Date of Equality Impact Assessment	7 August 2025
Date of Review	7 August 2025
Responsible Senior Manager	Director of Finance and Estates

History of Amendments

Date	Version/Pages/Sections Affected	Summary of changes
1 August 2017	2	General review by Director of Finance and Estates
19 September 2020	3	General review by Director of Finance
8 May 2022	4	Update in line with current best practice
14 May 2024	5	General Review by Governance Manager/Title Changes
07 August 2025	6	Changed name to Hospitality, Gifts & Benefits Policy
07 August 2025	6	Updated policy statement
07 August 2025	6	Added Section 1 – Scope
07 August 2025	6	Added Section 7 – Awards and Prizes
07 August 2025	6	Added Section 10 – Providing Gifts/ Hospitality
07 August 2025	6	Board of Management added to the cohort
07 August 2025	6	Section 3.6 updated to reflect the responsible persons of Registers.

Policy Statement

The College is committed to maintaining the highest standards and conducts its business in accordance with best practice in further education corporate governance and with the seven Principles identified by the Committee on Standards in Public Life (selflessness, integrity, objectivity, accountability, openness, honesty, and leadership). It is an offence under the Prevention of Corruption Act 1906 and the Bribery Act 2010 for all Board Members, members of staff, volunteers and any representatives of West College Scotland, 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 purpose of this policy is to provide clear guidance to trustees, staff, volunteers, and representatives of West College Scotland on the acceptance and offering of gifts and hospitality, ensuring all actions are consistent with our values, legal obligations, and the expectations of our stakeholders.

Equality Statement

The College is committed to providing equal opportunities to ensure its Board Members, 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

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1. Scope

1.1 This policy applies to:

- All employees (permanent and temporary)
- Trustees and board members
- Volunteers
- Contractors or consultants acting on behalf of West College Scotland.

2. Introduction

2.1 It is an offence under the Prevention of Corruption Act 1906 and the Bribery Act 2010 for all Board Members, members of staff, volunteers and any representatives of West College Scotland, to accept any gift, benefits or hospitality 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.'

2.2 Definitions:

- **Gift** – Anything of value received or given without payment, including items, services, vouchers or favours.
- **Hospitality** – offers of meals, drinks, travel, accommodation or event tickets.

2.3 The guiding principles to be followed:

- 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.
- Dealing with offers of gifts, benefit or hospitality is largely a matter of common sense, **if ever in doubt a polite but firm refusal is the right action.**

2.4 The College is committed to maintaining the highest standards and conducts its business in accordance with best practice in further education corporate governance and with the seven Principles identified by the Committee on Standards in Public Life (selflessness, integrity, objectivity, accountability, openness, honesty, and leadership). All Board Members, members of staff, volunteers and any representatives of West College Scotland, should always conduct themselves

Finance/Acceptance of Gifts and Hospitality/Final/05

with integrity, impartiality and honesty and should maintain high standards of propriety and professionalism. This includes avoiding situations where they could be open to suspicion of dishonesty and not putting themselves in a position of conflict between their official duty and private interest.

2.5 This Policy sets out the standards of behaviour the College expects from all Board Members, members of staff, volunteers and any representatives of West College Scotland, when they are offered gifts, benefits, or hospitality by anyone or have personal, financial, or other beneficial interests in any transaction between the College and a third party.

2.6 The College has several related policies and procedures already in place, which should be considered in conjunction with this Policy. These include the Financial Regulations and its associated procedures, the policies and procedures concerning staff grievance and discipline; the treatment of fraud, corruption, and irregularities; and public interest disclosure.

2.7 It is the responsibility for everyone to comply with this Policy and its related procedures. Failure to formally register gifts, benefits or hospitality in accordance with this Policy could result in disciplinary action. For the avoidance of doubt, this includes gifts and/or hospitality or benefits offered to individuals and/or their spouse/partner, or members of their close family.

2.8 Hospitality, Gifts or Benefits should be recorded in the Register whether they are accepted or declined.

2.9 College staff are expressly prohibited from soliciting gifts, benefits, or hospitality in return for providing services whether those services should be provided as part of their usual role or are provided because a gift or inducement has been offered. It is a disciplinary offence for staff to accept any gifts, benefit or hospitality as an inducement or reward:

- To take any action or specifically not act in his or her official capacity, or
- To show favour or disfavour to any person or organisation in his or her official capacity

2.10 Such behaviour may also, in certain circumstances, amount to a criminal offence for which the penalty may be a prison term or a fine or both. A member of staff who is convicted of a criminal offence might also be liable to forfeit any compensation or pension rights.

2.11 The procedures contained in this Policy cannot cover every situation that might arise and where it does not, College staff must seek and follow the advice of the Director of Finance and Estates. Board Members should seek and follow the advice from the Governance Manager.

3. Accepting Gifts, Benefits and Hospitality

- 3.1 In certain circumstances and subject to this Policy, individuals may accept offers of gifts, benefits and hospitality. However, individuals must always be, and be seen to be, acting in a way which is fair, impartial, and unbiased. The receipt of gifts, benefits and hospitality can create conflicts of interest and may give rise to an adverse inference as to the integrity of either the donor or the individual. It is important therefore that individuals carefully consider the circumstances in which they accept gifts, benefits, or hospitality.
- 3.2 Some staff necessarily spend time with other organisations where it is normal business practice or social convention to offer gifts, benefits, or hospitality. Offers of this kind can place staff in a difficult position: refusing may cause misunderstanding or offence; however, accepting may give rise to questions of impropriety or conflict of interest.
- 3.3 The overriding rules governing the acceptance of gifts, benefits or hospitality in such circumstances are:
- The conduct of individuals should not create suspicion of any conflict between their official duty and their private interest.
 - The conduct 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 gift, benefit, or hospitality to show favour or disfavour to any person or organisation.
 - The individual must not accept gifts, benefits, or hospitality – either directly or through a third party that would, or might appear to:
 - Place them under any obligation to an individual or organisation making the offer, or
 - Compromise their impartiality or otherwise be improper.

3.4 Before accepting any offers of gifts, benefits, or hospitality of £25 or over, individuals should seek the approval of their appropriate SLT member. In addition, gifts, hospitality, or other benefits of over £25 in value must be registered in accordance with this Policy within 28 days of the date of receipt. Where an individual receives a series of gifts, hospitality, or other benefits from the same source in one year with a cumulative value of £25 or over when taken together, these too must be formally registered.

It is expressly prohibited for an individual to accept any gift, benefit or hospitality from anyone actively involved in a tender process at the College. This prohibition commences at the point that an invitation to tender is published and extends to a period of three months after a contract has been awarded. Any offers of gifts, benefits or hospitality during this period must be refused. Where a gift, benefit or hospitality is offered to the College corporately (rather than to an individual employee) during a purchase negotiation, the College's representative in the negotiations should refer to the Director of Finance and Estates for guidance.

3.5 When it is not easy to decide between what is and what is not acceptable in terms of gifts, benefits or hospitality, the offer should be declined, or advice sought from the Director of Finance and Estates. If ever in any doubt a polite but firm refusal is the correct course of action.

3.6 For the protection of those involved:

The Governance Manager will maintain a register of gifts, benefits and hospitality received by members of the Board of Management, the Principal, and the Director of Finance and Estates. The Director of Finance and Estates will maintain a register of gifts, benefits and hospitality received by all other members of staff.

The gift register should be updated and maintained on a regular basis, ideally no less than quarterly.

4. Gifts

- 4.1 Individuals should not accept any gift or reward from any organisation or individual with whom they have contact during their work as an inducement either for doing something or not doing something in their official capacity. Care should be taken about any gift from a person or organisation which has, or is hoping to have, a contract with the College.
- 4.2 Although it is conventional in some parts of the private sector for businesses to exchange seasonal gifts, this is not an acceptable practice in the College. Gifts of a trivial or inexpensive nature (£25 or under) may be accepted, but more substantial or expensive offerings should be declined.
- 4.3 If unsolicited gifts of a substantial nature arrive from contractors, they should be returned with a polite explanation that the College's Policies do not allow their acceptance. If staff have any doubts about whether an offer of a gift should be refused on the grounds that refusal may cause offence, they should consult their relevant SLT member, who in turn should discuss the matter with the Director of Finance and Estates to determine whether the gift should be accepted. The Governance Manager or the Director of Finance and Estates are the final arbiters on the advisability of accepting or refusing gifts.
- 4.4 Where a gift is made to an individual in their official capacity, the gift will be retained by the College and may be put on display.

5. Benefits or Other Considerations

5.1 Marketing and promotion by external organisations often involve not only gifts but also offers to individuals of services and goods provided at discount prices. Examples of such practices include:

- free use of company facilities
- use of discount shopping cards provided by the company
- provision of services or goods at a reduced price
- free membership of local clubs or facilities
- participation in foreign trips, either free or at a rate charged to the company's own employees
- financial support or gifts for college activities

5.2 If an individual receives such an offer of a benefit (or other considerations of a similar kind) either for themselves or a member of their family, in connection with their work, it should be politely but firmly refused with, if necessary, a polite letter explaining the reason for the refusal. Any such offer must be reported immediately to the Director of Finance and Estates.

6. Hospitality

6.1 It is accepted that, during their normal duties, individuals will sometimes receive conventional hospitality including, but not limited to:

- Working meals include meals taken during meetings or training schemes.
- Meals provided by other organisations during fact finding or information sharing events.
- Attendance at formal functions as a representative of the College; a formal function is an event promoted by an organisation, for which an official invitation is issued to and accepted on behalf of the College.
- Attendance at formal social functions in relation to which invitations have been issued to several staff members.
- Attendance at information gatherings or sharing events such as meetings with representatives of other colleges and organisations for the purpose of sharing good practice.

6.2 Offers of hospitality that exceed this norm should in general be refused. In particular:

- Inducements which could lead to a contractual position between the College, and a supplier, contractor or consultant should be avoided.
- Substantial or repeated offers of travel or accommodation or invitations to social functions should only be accepted after careful consideration.
- Substantial or repeated offers of meals or invitations to, and/or tickets for, sporting, cultural or social events, particularly from the same source, should only be accepted after careful consideration.

6.3 Care should be taken when offered any form of hospitality from a person or organisation which has, or is hoped to have, a contractual relationship with the College. It is expressly prohibited for a member of staff to accept hospitality from an organisation that is actively involved in a tender process at the College, except where this is provided as part of a fact-finding visit or meeting. If staff have any doubt about whether to accept any hospitality offered to them, they should refer the matter to their relevant SLT members, who in turn may discuss it with the Director of Finance and Estates.

7. Awards and Prizes

7.1 If you are approached by an outside organisation about the offer of an award or prize that is in any way connected with your official duty, you must consult the Director of Finance and Estates or a Vice Principal.

7.2 You will normally be allowed to accept the award or prize, subject to considerations of propriety or risk of public criticism, and provided the award or prize is:

- offered in recognition of personal achievement., and
- is not in the nature of, or such that it could be construed as, a gift, an inducement or payment for a publication or invention to which other rules apply.

8. Spouses, Partners, and Family Members

8.1 Invitations extended to spouses, partners and/or other family members must be declined, unless the invitation makes clear all invitees should be accompanied. The presence of a spouse, partner or family member may then be recognised as being part of your official duties. Prior approval of a spouse, partner, or family member to attend events is required in all cases. Such approval must be obtained from the principal.

9. Authorisation from Senior Staff

9.1 The table below sets out the different categories of hospitality offered and the requirements for registering these.

Event	Approval Required	Record in register
Category A Working meals and meals provided at conferences (i.e., occasions where business is being transacted)	No	No
Category B Other meals (i.e., primarily social functions), formal receptions and cocktail parties	Yes	Yes
Category C Social entertainment such as theatre, concerts, sporting events	Yes	Yes
Category D Any event to which spouse, partner or family member is invited	Yes	Yes
Any invitations to events defined in categories A-D above, issued to employees in procurement or in a tendering exercise	Yes	Yes
Employee Grade	Obtain approval from	
Staff member / Manager	Head of Sector	
Head of Sector	Assistant Principal / Director	
Assistant Principal / Director	Vice Principal	
Vice Principal	Principal	
NB. Invitations covering spouses, partners or family members MUST always be approved by the principal.		

9.2 In exceptional cases, such as when your duties take you away from the office for an extended period

it may not be possible to obtain prior approval to accept invitations. You should use your own judgment in deciding whether to accept applying the criteria set out in section 5. If you do decide to accept, the circumstances must be reported to your Assistant Principal / Director on your return, and the details (including why prior approval could not be obtained) noted in the hospitality register.

- 9.3 The principal does not need to obtain approval to accept any hospitality but must apply the criteria set out in section 5 when deciding whether to accept invitations and record acceptance in the hospitality register.

10. Providing Gifts or Hospitality

10.1 Staff must exercise sound judgment and act with integrity when offering gifts or hospitality on behalf of the college. Any such provision must be reasonable, proportionate, and directly related to legitimate business interests, such as fostering professional relationships or recognising contributions to collaborative work. Gifts or hospitality should never be offered with the intention of influencing a third party's decision-making or securing an unfair advantage. Before providing any gift or hospitality, staff must seek appropriate authorisation in line with internal approval procedures. Details of all gifts or hospitality provided including the recipient, nature of the gift or event, estimated value, and purpose must be recorded in the Gifts and Hospitality Register. Care should be taken to avoid offering gifts or hospitality during sensitive periods, such as contract negotiations or procurement processes.

11. Registration of Gifts, Benefits and Hospitality

11.1 Use the form at Appendix 1 to email the required information to the Governance Manager (Board of Management and Executive Leadership) or the Director of Finance & Estates (All staff).

Appendix 1 - Minimum information required to be declared by email

This information should be provided as soon as possible after receiving receipt and no later than 28 days after receiving receipt.

Name:
Department:
Date of receipt of gift, benefit, or hospitality: Date of refusal of gift, benefit, or hospitality: Date of providing gift, benefit or hospitality:
Details of gift, benefit, or hospitality: Details of the refused gift, benefit, or hospitality: Details of provided gift, benefit, or hospitality:
Estimated value of Gift, Benefit or Hospitality
Organisation/Person providing Gift, Benefit or Hospitality and their relationship with the College:

Appendix 2 - Equality Impact Assessment

Name of policy/procedure/decision: Acceptance of Gifts, Benefits and Hospitality Policy

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

This Policy aims to implements arrangements to prevent offences under the Prevention of Corruption Act 1906 and the Bribery Act 2010. It sets out information about how the College maintains registration of gifts, benefits and hospitality and the standards of behaviour the College expects from its employees and members of the Board when they are offered gifts, benefits and hospitality by external organisations or individuals.

Assessed By: Nicola Connelly (Interim Vice Principal of Operations)

Date: 07 August 2025

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 Policy is for the benefit of staff and Board of Management members and to provide guidance to external stakeholders if required. It does not impact upon students. The Policy is not directly relevant to the General Equality Duty, and it is clear at this stage that it will be equality neutral on staff or Board of Management members who share protected

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 this Policy will have an adverse impact on people who share protected characteristics. Given the nature of the content of the Policy (receipt of gifts, benefits, or hospitality) it is submitted that if applied the Policy will have a neutral impact on people who share protected characteristics.

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

An annual report is presented to the Board of Management on the receipt of gifts, benefits and hospitality and any equality concerns would be included within that report. No direct equality monitoring of this Policy in terms of equality data is necessary given its neutral impact.

Title of Paper	Anti-Fraud and Corruption Policy (Revised)
Presented by:	Mark Doyle, Interim Director of Finance
Decision:	For Approval
Status:	PUBLIC

Purpose / Executive Summary:

The purpose of this paper is to present an update to the College's Anti-Fraud and Corruption Policy, following a recent comprehensive review and revision in August 2025. While the core objective of the Policy, to prevent, detect, and respond to fraud and corruption remains unchanged, the updated version incorporates a key enhancement.

The principal amendment is the explicit alignment of the Policy with the *Code of Good Governance for Scotland's Colleges*. This strengthens the Policy's governance framework and reinforces the College's commitment to transparency, accountability, and sector-wide best practice.

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

'To review and advise the Board of the Internal Auditor's and External Auditor's assessment of the effectiveness of the College's financial and other internal control systems, including controls specifically designed to prevent or detect fraud or other irregularities as well as those for securing economy, efficiency, and effectiveness (value for money).'

Recommendations:

The Audit & Risk Committee is asked to **consider and approve** the Anti-Fraud and Corruption Policy.

Implications:	
Financial	Not applicable for this report
Student Experience	Not applicable for this report
Human Resources	Not applicable for this report
Legal	College is required to have in place effective controls and reporting of fraud. The revised policy ensures that the College complies with this requirement.
Reputational	Not applicable for this report
Community/ Partnership impact	Not applicable for this report
Equalities	Not applicable for this report
Environment	Not applicable for this report

Policy & Procedure	Anti-Fraud and Corruption Policy
Policy Area	Finance
Version Number	6
Approving Committee	Audit & Risk Committee
Date of Approval	
Date of Equality Impact Assessment	September 2025
Date of Review	September 2025
Responsible Senior Manager	Director of Finance and Estates

History of Amendments

Date	Version/Pages/Sections Affected	Summary of changes
04/08/2021	4 – Whole Document	Reviewed and updated in accordance with 2 year review period.
16/08/2023	5 – Whole Document	Reviewed and updated in accordance with 2 year review period.
16/8/2025	6 – Whole Document	Reviewed and updated in accordance with 2 year review period. -

Policy Statement

The College is committed to providing a high standard of service and accountability. The College has clear systems and procedures to assist in the prevention and investigation of fraud, bribery and corruption within the College and from external sources and sets out the procedures in the event that fraud is suspected or detected. The College is committed to ensuring that these arrangements keep pace with future developments, in both preventative detection techniques.

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 Policy is available in other formats, to request another format please email Charlene.Clark@wcs.ac.uk

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Introduction

One of the basic principles of public sector organisations is to ensure the proper use of public funds. It is therefore important that all those who work in the public sector are aware of the risk and the means of enforcing the rules against fraud/theft and other illegal acts involving corruption, dishonesty or damage to property.

In developing this Policy, the College has taken account of existing external guidance and legislation, including the [Scottish Public Finance Manual](#), [UK Corporate Governance Code 2010](#), Fraud Act 2006, [Bribery Act 2010](#) and with other regulatory requirements and applicable guidance.

The College has a zero-tolerance culture to fraud, corruption, and bribery.

The College will treat any instances of fraud or corruption by its employees and any of its subsidiaries (including temporary and agency workers and any unpaid members of staff and voluntary workers) (“employee”), board members, or service providers/contractors (which includes agents and others who represent the College wherever located) (“contractor”) as serious breaches of discipline and as potentially criminal acts. Bribery of or by any College employee, board member or contractor for either personal or organisational gain will be similarly treated. The College will co-operate fully with any criminal investigations carried out in response to instances of fraud, corruption, or bribery.

Purpose

The purpose of this Policy is to provide guidance to all staff on the action, which should and will be taken when fraud, theft or corruption is suspected. Such occurrences may involve employees of the College, suppliers/contractors or a third party. This Policy sets out the Board of Management's response plan for detected or suspected fraud. It is not the purpose of this Policy to provide direction on the prevention of fraud.

Definitions

Fraud for the purpose of this Policy is where someone achieves a practical outcome by the means of false pretence (which includes making false representations, dishonestly failing to disclose information, and dishonestly abusing their position) including the appropriation of cash, property or other benefit by deception. This includes any fraudulent crime conducted electronically or via a computer or computer data.3.2 **Corruption** is generally the abuse of entrusted power for private gain which includes the dishonest influence of actions and decision.

Bribery is either giving or receiving an inducement or reward offered, promised, or provided to gain personal, commercial, regulatory, or contractual advantage.

Awareness

The College recognises that the continuing effectiveness of this Policy depends largely on the awareness and responsiveness of Board members, staff, students and contractors and their willingness to highlight these issues. It is essential that Board members and employees are made aware of this Policy and its procedures when they join the College and either receive a copy for inclusion in their personal records or have access to this Policy online and, in addition, have ready access to all other relevant documents, policies and procedures, which regulate the College's activities.

Action will be taken on a regular basis to remind both Board Members and staff of the importance the College places on avoiding and preventing fraud, bribery, and corruption.

Scope

This Policy applies to all employees, Board members including co-opted members and volunteers of West College Scotland. This also applies to contractors and business partners where a relationship is in place for them to undertake duties on behalf of the College.

The College recognises that it is already subject to a high degree of external scrutiny of its affairs by a variety of parties. This includes the public, staff, students, Internal Auditors, Board of Management, Scottish Ministers/ the Scottish Government, Members of the Scottish Parliament (MSPs), the Scottish Funding Council (SFC), External Auditors, Education Scotland, HM Revenue and Customs and Audit Scotland.

The College has internal and external auditors who advise the Board of Management about the adequacy of arrangements for the prevention and detection of fraud and corruption.

While this external scrutiny assists in protecting against fraud and corruption the College believes a clear statement of its own strategy is needed.

The key elements of the College's strategy to combat fraud and corruption are:

- An open and honest culture.
- Adequate preventative measures.
- Systems for detection and investigation.
- Understanding and awareness within the College.
- The adoption of a [Public Interest Disclosure \(Whistleblowing\) Policy](#).

This Policy should be read in conjunction with the College's (i) Anti-[Bribery](#) and Corruption Policy, and (ii) [Public Interest Disclosure \(Whistleblowing\) Policy and Procedure](#).

For simplicity, this Policy will refer to “fraud” which shall encompass all the behaviours set out in the definitions, except where the context indicates otherwise.

The Board of Management already has procedures in place that reduce the likelihood of fraud/theft occurring. These include standing financial procedures, a system of internal control and a system of risk assessment. In addition, the Board of Management will ensure that a risk awareness culture exists by issuing guidance on prevention of fraud.

It is the responsibility of the College and its’ management to maintain adequate and effective internal controls to facilitate detection of fraud. The role of Internal Audit is to evaluate these systems of control. It is not the responsibility of Internal Audit to detect fraud, but to identify potential weaknesses in systems that may give rise to error or fraud.

The contents of this Policy have been set out as follows:

- **Section 6** sets out the Public Sector Values that must underpin the activities and culture of the College.
- **Section 7** sets out the Board of Management's policy on dealing with fraud.
- **Section 8** sets out the roles and responsibilities of staff in detecting and notifying fraud.
- **Section 9** is the response plan that managers will follow where a fraud is reported.
- **Section 10** discusses the resourcing options for any investigation.
- **Section 11** advises on the pursuit of legal remedies, including option for recovery of any sums.
- **Appendix 1** sets out further guidance and reading in relation to the prevention of fraud.
- **Appendix 2** sets out the equality impact assessment.

Public Sector Values

High standards of corporate and personal conduct, based on the recognition that students come first, are a requirement, and these can be summarised as follows:

- Accountability:** Everything done by those who work in the College must be able to stand the tests of parliamentary scrutiny, judicial review, and public judgement on propriety and professional codes of conduct.
- Probity:** Absolute honesty and integrity should be exercised in dealing with students, assets, staff, suppliers, and customers.
- Openness:** The College's activities should be sufficiently transparent to promote confidence between the College and its students, staff, and the public.

All those who work in the College should be aware of and act in accordance with these values.

There are several Statutory frauds which exist and are defined by legislation, including the following:

- Criminal Justice and Licensing (Scotland) Act 2010 (conspiracy to commit fraud overseas)
- Companies Act 2006 (fraudulent trading and false and misleading financial statements)
- Insolvency Act 1986 (fraudulent trading and fraud in anticipation of winding up)
- Financial Services and Markets Act 2000 and the Financial Services Act 2012 (misleading statements and impressions in relation to investments and financial products)
- Consumer Protection from Unfair Trading Regulations 2008 (misleading commercial practices)
- Value Added Tax Act 1994 (fraudulent evasion of VAT)

- Custom and Excise Management Act 1979 (fraudulent evasions of duty)

The College is committed to participating in the [National Fraud Initiative](#) (NFI) exercise carried out by Audit Scotland. The NFI is a counter-fraud exercise across the UK public sector which aims to prevent and detect fraud. The Cabinet Office oversees the process and Audit Scotland leads the exercise in Scotland, working with a range of Scottish public bodies and external auditors. The NFI takes place every second year.

The NFI in Scotland is now well established and enables public bodies to use computer data matching techniques to detect fraud and error.

The NFI's key features as highlighted by Audit Scotland report are:

- Acts as a deterrent to potential fraudsters.
- Identifies errors and fraud enabling appropriate action to be taken.
- Operates across boundaries and public bodies in different sectors and countries.
- Can provide assurances that systems are operating well.
- Can identify where system improvements are required.
- Represents value for money through centralised data processing and identifying targeted high priority matches

Board of Management Policy

The Board of Management is committed to maintaining an honest, open, and well-intentioned atmosphere within the College. It is committed to the deterring, detection, and investigation of any fraud within the College. The [Public Interest Disclosure Act 1998](#) forms a key part of the Board of Management's policy.

In line with the Public Interest Disclosure Act 1998, the Board of Management wishes to encourage staff or public, having reasonable suspicion of fraud, to report the incident. It is College policy that no staff member should suffer in any way by reporting in good faith any reasonably held suspicions.

In Scots law fraud is mainly dealt with under common law. The main criminal offences are common law fraud, uttering (forged or counterfeited document) and embezzlement. There are also statutory offences which contain an element of fraud including for example: the Criminal Justice and Licensing (Scotland) Act 2010 (conspiracy to commit fraud overseas); Companies Act 2006 (fraudulent trading and false and misleading financial statements); Insolvency Act 1986 (fraudulent Trading and fraud in anticipation of winding up); Consumer Protection from Unfair Trading Regulations 2008 (misleading commercial practices); Value Added Tax Act 1994 (fraudulent evasion of VAT).

The term 'fraud' is used to describe such acts as deception, bribery, forgery, extortion, corruption, theft, conspiracy, embezzlement, misappropriation, false representation, concealment of material facts and collusion. For practical purposes fraud may be defined as the use of deception with the intention of obtaining an advantage, avoiding an obligation or causing loss to another party. The criminal act is the attempt to deceive and attempted fraud is therefore treated as seriously as accomplished fraud.

Computer fraud or Cyber Fraud is where information technology equipment has been used to manipulate programmes 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 fraud. Theft or fraudulent use of a computer time and resources, including unauthorised personal browsing on the internet, is included in this definition.

It is important that all staff can report their concerns without fear of reprisal or victimisation and are aware of the means to do so. The Public Interest Disclosure Act 1998 inserts provisions into the Employment Rights Act 1996, which provide protection for those who raise concerns that, in their reasonable belief, are made in the public interest and show that one of the following has taken, is taking, or is likely to take, place: criminal offences; breaches of any legal obligations; miscarriages of justice; danger to the health and safety of any individual; damage to the environment and/or the deliberate concealing of information about any of these matters.

In the first instance any suspicion of fraud, theft or other irregularity should be reported by the member of staff, as a matter of urgency, to their line manager. If reporting to the line manager would be inappropriate (for example because the line manager is potentially implicated in the suspected fraud, theft or other irregularity), the concerns should be reported to one the following persons:

- Head of Faculty (or equivalent)
- Director of Finance
- Vice Principal
- Principal
- Chair of Audit Committee

Every effort will be made to protect an informant's anonymity if requested. However, the College will always encourage individuals to be identified to add more validity to the accusation and allow further investigations to be more effective. In certain circumstances, anonymity cannot be maintained. In these circumstances, the informant will be informed prior to release of information.

Roles and Responsibilities

The overall responsibility for the prevention and minimising of fraud rests with the Principal of the College. However, all staff have a responsibility for the prevention, detection and reporting of fraud.

The Director of Finance has been nominated as the main point of contact for the reporting of any suspicion of fraud. In addition, responsibility for investigation of fraud/theft has been delegated to the Director of Finance. The Director of Finance shall be responsible for informing third parties such as the Scottish Funding Council, internal and external audit, and Police Scotland where appropriate. For incidents involving the Director of Finance, Vice Principals, the Principal and/or the Board of Management, the “nominated individual” shall be the Board of Management’s Chair of the Audit Committee. For incidents involving the Chair of the Audit Committee the “nominated individual” shall be the Chair of the Board of Management. For the remainder of the Policy the nominated Senior Manager shall be deemed to be the Director of Finance or the Board of Management’s Chair of the Audit Committee as appropriate.

The nominated Senior Manager shall inform and consult the Principal (except in the case where such matter involves the Principal where he shall consult with the Board of Management’s Chair of Audit Committee) in all cases.

The Senior Manager may wish to obtain advice as to whether the matter should be investigated under the guidance set out in this Policy or under the College Disciplinary Procedure. The Director of Organisational Development and HR should be consulted in the first instance.

Where a member of staff is to be subject to an investigation for fraud under the College Disciplinary Procedure, which can be found on the College intranet, the Senior Manager shall consult and take advice from the Director of Organisational Development and HR.

The Director of Organisational Development and HR shall advise those involved in the investigation on matter of employment law and other procedural matters.

Where the incident is subject to either local or national controversy and publicity then the Principal, Board of Management and the Scottish Funding Council should be notified (in addition to the External Auditors) before the information is made public.

It is the responsibility of the Director of Finance to ensure that staff are aware of the above requirements and that appropriate reporting arrangements are in place.

It is the responsibility of all staff to safeguard the assets of the Board of Management. Assets include information and goodwill, as well as property. As such it is the responsibility of:

Line Managers

- To understand the fraud risks in their areas and to be aware of the processes which are under risk.
- Be diligent in their responsibilities as managers particularly in exercising their authority in authorising transactions such as timesheets, expense claims, purchase orders, returns and contracts.
- Deal effectively with issues raised by staff including taking the appropriate action in terms of this Policy to deal with reported or suspected fraudulent activity.
- Provide support/resource as required to fraud investigations.

All Staff

- To uphold the high legal, ethical, and moral standards that are expected of all individuals connected to the College.
- Adhere to all the policies and procedures in safeguarding the College's assets.
- Alerting management should they suspect that there is or there is the possibility of fraud that exists.

It shall be necessary to categorise the irregularity prior to determining the appropriate course of action. Two main categories exist:

- Theft, burglary, and isolated opportunity offences.
- Fraud, corruption, and other financial irregularities.

The former will be dealt with directly by the Police Scotland, whilst the latter will be investigated and may be reported to Police Scotland in accordance with this Policy and may require disclosure to the College's funding bodies.

Response Plan

Introduction

The following sections describe the Board of Management's response to a reported suspicion of fraud/theft. These procedures are designed to allow for evidence gathering and collation in a manner that will facilitate informed initial decisions, while ensuring that any evidence gathered will be admissible in any criminal or civil action. Each situation is different; therefore, the guidance must be considered carefully in relation to the specific circumstances of each case before action is taken.

Under no circumstances should a member of staff speak or write to representatives of the press, television, radio or to another third party (other than those external parties who are "prescribed persons" within the terms of the Public Interest Disclosure Act 1998), about a suspected fraud/theft, without the express authority of the Principal. Care needs to be taken that nothing is done that could give a rise to an action for defamation of character.

Reporting Fraud

The nominated Senior Manager shall be trained in the handling of concerns raised by staff. The nominated Senior Manager shall, whenever possible, respect any request for anonymity or confidentiality providing that in doing so, that is consistent with the overall aims and objectives of this Policy and the principles of natural justice.

All reported suspicions must be investigated as a matter of priority to prevent any further potential loss to the Board of Management.

The nominated Senior Manager shall maintain a log of reported suspicions. The log will document, with reason, the decision to take further action or to take no further action. To justify such decisions the nominated Senior Manager shall retain as necessary, confidential files of evidence gathered to arrive at a decision. These files will be securely held with limited access. The log will detail any actions taken and conclusions reached with appropriate cross-referencing to any file held. The log should be reviewed annually by the Internal Auditors, who will report to the Audit Committee on any significant matters.

The nominated Senior Manager should consider the need to inform the Board of Management, external audit, and Police Scotland of the reported incident. In doing so, the nominated Senior Manager should take cognisance of the following guidance:

- Suspected losses below £500 may be treated as below the delegated limit and any required action taken as appropriate by the Senior Manager.
- The Principal should be informed at the first opportunity in all cases of fraud.
- It is the duty of the nominated Senior Manager to notify the Board of Management immediately of all losses above the delegated limit where fraud/theft is suspected.
- If a criminal act is suspected, particularly fraud or corruption, it is essential that matters are progressed from the outset in accordance with this Policy. Police Scotland should be contacted before any overt action is taken which may alert suspects and precipitate the destruction or removal of evidence. This includes taking action to stop a loss or tighten controls only on advice of Police Scotland not to take such action.
- At the stage of contacting Police Scotland, the nominated Senior Manager should contact the Director of Organisational Development and HR to initiate, if appropriate, the suspension of the employee, with pay, pending an investigation.

Managing the Investigation

The nominated Senior Manager will appoint a manager to oversee the investigation. The circumstances of each case will dictate who will be involved and when.

The manager overseeing the investigation (referred to hereafter as the “Investigating Manager”) should initially:

- Initiate a “Diary of Events” to record the progress of the investigation.
- If possible, determine if it is a fraud investigation or another criminal investigation. If a criminal event is believed to have occurred, Police Scotland, external audit and the Chair of the Audit Committee should be informed, if this has not already been done. The Chair of the Audit Committee should inform the Chair of the Board.

If a criminal offence is believed to have occurred, the Investigating Manager may consider it appropriate to wait until the conclusion of any criminal investigation and/or proceedings before determining whether to progress the internal investigation.

If it is determined by the Investigating Manager that a formal internal investigation should be carried out, the investigation should establish:

- The extent and scope of any potential loss.
- If the College Disciplinary Procedure should be invoked.
- The nature of the offence, if not yet established.
- What can be done to recover loss.
- What may need to be done to improve internal controls to prevent re-occurrence.

The outcome of the investigation will be the subject to a report. This will normally take the form of an Internal Audit Report to the Audit Committee. The Audit Committee will then report the outcome to the Board of Management.

Where the report suggests that a criminal act has occurred and notification to Police Scotland has not been made, it should now be made.

Where recovery of a loss to the Board of Management, arising from any act (criminal or non – criminal), is likely to require a civil action, the College should seek legal advice.

If a decision is taken to invoke the College’s Disciplinary Procedure, the report of the investigation will be used during the formal disciplinary proceedings.

An employee(s) who is/are the subject of any investigation may be suspended with pay pending the outcome of any proceedings under the College Disciplinary Procedure.

Gathering Evidence

It is not possible for this procedure to cover all the complexities of gathering evidence. Each case must be treated according to the circumstances of the case, taking professional advice as necessary. The Investigating Manager should, always, seek to maximise the reliability of audit evidence.

If a witness to the event is prepared to give a written statement, it is best practice for an experienced member of staff, preferably from the Human Resources Department, to take a chronological record using the witness’s own words. The witness should sign the statement only if satisfied that it is a true record of his or her own words.

At all stages of the investigation any discussions or interviews should be documented and, where possible, agreed with the interviewee.

Physical evidence should be identified and gathered in a secure place at the earliest opportunity. An inventory should be drawn up by the Investigation Manager and held with the evidence. Wherever possible, replacement or new documents should be introduced to prevent access to the evidence. If evidence consists of several items, for example a number of documents, each one should be tagged with a reference number corresponding to the written record.

Interview Procedures

The Investigating Manager should, wherever possible, attempt to gather documentary and third party evidence for the purposes of the report. If an employee wishes to make a statement, it should be signed and dated, and include the following:

“I make this statement of my own free will; I understand that I need not say anything unless I wish to do so and that what I say may be given in evidence.”

Informal contact with Police Scotland should be made at an early stage in any investigation to ensure that no actions are taken that could prejudice any future criminal case through the admissibility of evidence.

Reporting process

Throughout any investigation, the Investigating Manager will keep the Principal, Director of Finance and Director of Organisational Development and HR informed of progress and any developments. If the investigation is long or complex, interim reports to the Audit Committee will be made. These reports may be verbal or in writing and may be in the form of an Internal Audit report.

On completion of the investigation the Investigating Manager will prepare a full written fraud report setting out:

- Background as to how the investigation arose.
- What action was taken in response to the allegations.
- The conduct of the investigation.
- The facts that come to light and the evidence in support.
- Action taken against any party where the allegations were proved.

- Action taken to recover any losses.
- Recommendations and/or action taken by management to reduce further exposure and to minimise any recurrence.

Disclosure of Loss from Fraud

A copy of the fraud report, for those above the £500 threshold, in the appropriate format along with any action plan resulting from the report must be submitted to the Audit Committee for consideration. Following consideration by the Audit Committee the report should be submitted to the Scottish Funding Council and both the Internal and External Auditors.. A register of losses should be submitted annually to the Audit Committee with appropriate description.

Management must take account of the permitted limits on writing off losses that require formal approval as stipulated in the College Financial Regulations.

Police Scotland Involvement

It shall be the policy of the Board of Management that wherever a criminal act is suspected the matter will be immediately notified to Police Scotland.

The nominated Senior Manager will decide at what stage Police Scotland are contacted.

The nominated Senior Manager and Investigating Manager should informally notify Police Scotland of potential criminal acts, to seek advice on the handling of each investigation at an early stage in the investigation.

Press Release

In the event that there may be potentially damaging publicity to the College and/or to the suspect, the Board of Management's Chair, on behalf of the Board of Management, should prepare, at an early stage, a press release giving the facts of any suspected occurrence and any actions taken to date. For example, suspension, although the name of the staff member suspended pending investigations should not be released to the press.

Resourcing of Investigation

The nominated Senior Manager will determine the type and level of resource to be used in investigating suspected fraud. The choices available will include:

- Internal staff from within the College
- Director of Organisational Development and HR
- External / Internal Audit
- Specialist Consultant
- Police

In deciding, the nominated Senior Manager should consider independence, knowledge of the organisation, cost, availability and the need for a speedy investigation. Any decisions must be shown in the Log held by the nominated Senior Manager. A decision to take “no action” will not normally be an acceptable option except in exceptional circumstances. The reason for a decision to take “no action” must be agreed by the Principal and Chair of the Audit Committee.

In any case involving a suspected criminal act, it is anticipated that Police Scotland involvement will be in addition to an alternative resource.

Risk Assessment / Training

The College will undertake an annual fraud risk review for consideration by senior management which will aim to identify and address potential fraud risks. Any training needs identified as part of this review will be undertaken as a matter of urgency.

The Law and its Remedies

Criminal Law

The Board of Management shall refer all incidences of suspected fraudulent acts over the £500 threshold or criminal acts to Police Scotland for decision by the Procurator Fiscal as to any prosecution.

Civil Law

The Board of Management shall refer all incidences of loss through proven fraudulent or criminal act to their legal representatives to determine whether the loss can be recovered by civil action.

Effective Date of Policy

This Policy is effective from 6 September 2023 and supersedes all previous policies related to Anti-Fraud and Corruption. This Policy will be reviewed whenever changes affect it, or in 2 years, whichever is the earlier.

APPENDIX 1 - FURTHER GUIDANCE ON FRAUD

Further information relevant to implementing this Policy can be found in the following: [NHS](#)

[Counter fraud guidance](#)

[National Audit Office - Good practice guidance: Fraud and Error](#)

[CIPFA Code of Practice on Managing the Risk of Fraud and Corruption](#)

[National Fraud Initiative](#)

[Scottish Government Counter Fraud Policy](#)

[Scottish Public Finance Manual](#)

APPENDIX 2 - EQUALITY IMPACT ASSESSMENT

Name of policy/procedure/decision:

Anti-Fraud and Corruption Policy

Assessed By: Mark Doyle

Date : 5 September 2025

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

This Policy sets out the Board of Management's response plan for detected or suspected fraud. It provides guidance to all staff on the action, which should and will be taken when fraud, theft or corruption is suspected.

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 Policy is not directly relevant to the College's duty to advance equality, eliminate discrimination and promote good relations. It is not anticipated that any differential impact will occur.

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"?

This Policy will have a neutral impact on people who share protected characteristics.

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

This Policy will be monitored indirectly through data collected with regards to the Disciplinary Policy and Procedure.

Title of Paper	Updated People Policies
Presented by:	Joe Rafferty
Recommendation:	To Approve and Recommend to the Board
Status:	PUBLIC
Linked To:	
KPI(s)	n/a
Strategic Objective	Our People
Strategic Risk	n/a

Purpose / Executive Summary:

Two key policies are attached for the approval of ARC. These are:

- Public Interest Disclosure Policy (Whistleblowing) – update.
- Health and Safety Policy – update.

Recommendations:

The Corporate Development Committee are requested to consider the content of the policies and approve, if appropriate.

Implications:

Financial	There are no direct financial implications associated with either of these policies.
Student Experience	There are no direct student experience implications associated with these policies, although the Health and Safety Policy will help set standards for health and safety to ensure students are not exposed to unnecessary risk.
People	There are people implications associated with these policies. They require people to act in response to concerns or to reduce or eliminate risk.
Legal	Both policies are designed to adhere to current legal instruments.
Reputational	There are reputational implications associated with these policies, but the policies are designed to ensure adherence to legislative guidelines.
Community/ Partnership impact	There are no direct community / partnership implications associated with this report.
Environment	There are environmental implications associated with this report since the Health and Safety Policy deals with health, safety and environmental risks.
Equalities	There are few equality implications associated with these policies, although the Health and Safety Policy does address risks which are particular to specific groups such as those with a disability or health condition, or new and expectant mothers.

Policy & Procedure	Public Interest Disclosure (Whistleblowing) Policy and Procedure
Policy Area	Human Resources
Version Number	05
Approving Committee	Audit and Risk Committee
Date of Approval	
Date of Equality Impact Assessment	03 September 2025
Date of Review	11 September 2026
Responsible Senior Manager	Director Organisational Development and HR

History of Amendments

Date	Version/Pages/Sections Affected	Summary of changes
April 2017	1 - whole document	Updated following legal review
September 2019	3 - whole document	Updated based on review of Fraud and Corruption Policy and legal review
August 2022	10 – whole document	Updated details of Contacts
January 2024	Page 10	Contact details updated
September 2025	5 – whole document	“Secretary of the Board” nomenclature changed to “Governance Manager”
	Version 5 – page 6	“Senior Management Team” changed to “Senior Leadership Team”

Policy Statement

The Board of Management policy is that any concerns raised under the Public Interest Disclosure (Whistleblowing) Procedure will be taken seriously and that all staff will be afforded the rights set out under the Public Interest Disclosure Act 1998.

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

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Public Interest Disclosure (Whistleblowing) Policy and Procedure

1. Introduction

This Policy provides guidance to staff, students, Board members and co-opted Board members on how to inform management if they are concerned about serious malpractice, fraud or corruption within the College.

The College has a duty to conduct its affairs in a responsible way with due care for the health and safety of its employees, students and others and to comply with the law. We are committed to conducting our business with honesty and integrity, and we expect all staff to maintain high standards. However, all organisations face the risk of things going wrong from time to time, or of unknowingly harbouring illegal or unethical conduct.

An internal Guidance Note for Managers in relation to the handling of disclosures made under the Public Interest Disclosure Act is available on the staff intranet:

<https://intranet.westcollegescotland.ac.uk/reference/reference/Public%20Interest%20Disclosure%20Guidance%20-%20Management%20Guidance.pdf>

This Procedure does not form part of any Staff Member's contract of employment, and the College reserves the right to amend the Procedure at its discretion, as it considers appropriate.

2. Interpretation

In this Procedure 'College' means West College Scotland, and 'Member', 'Chair', 'Governance Manager' and 'Principal' mean respectively the Member, Chair, Governance Manager and Principal and Chief Executive of the College. 'Staff' and 'Staff Member' mean staff employed by the College (which, for these purposes only, includes consultants, contractors, part-time and fixed-term workers, and agency workers). 'Student' means a person currently enrolled as a student of West College Scotland.

3. Public Interest Disclosure

The Public Interest Disclosure Act 1998 gives protection to employees against being subject to detrimental treatment or dismissal by their employer on the grounds that they have raised a protected disclosure. Detrimental treatment includes disciplinary action, threats or other unfavourable treatment connected with raising a concern. Where an individual discovers information which they believe indicates malpractice or wrongdoing or the misuse of public funds within the College, then the information should be disclosed without fear of reprisal and may be made independently of their direct line management. In the instance of allegations of the misuse of public funds being made, the Director of Organisational Development and HR must notify the Scottish Funding Council.

The aims of this Procedure are:

- To encourage Staff, Students and Board members to report suspected wrongdoing as soon as possible in the knowledge that their concerns will be taken seriously and investigated as appropriate, and that their confidentiality will be respected
- To provide Staff, Students and Board members with Guidance as to how to raise those concerns
- To reassure Staff, Students and Board members that they should be able to raise genuine concerns without fear of detrimental treatment even if they turn out to be mistaken

It is important that Staff, Students and Board members have the confidence to raise concerns about malpractice internally; otherwise they may keep such concerns to themselves. A culture of openness and accountability is essential in order to prevent such situations occurring and to address them when they do occur.

Examples of matters that should be reported under this procedure:

- Financial fraud or mismanagement
- Criminal activity
- Bribery or corruption

- A failure to comply with or a breach of relevant duties, regulatory requirements, professional obligations or legal obligations
- Damage to the environment
- Danger to the health and safety of any person
- Unauthorised disclosure of confidential information
- Harm or the risk of harm to children or vulnerable adults
- Deliberate concealment of any of the above matters.

While Staff, Students and Board members are encouraged to raise concerns, it should be appreciated that raising a concern will not be a qualifying or protected disclosure unless, in the reasonable belief of the person raising the concern, the disclosure is made in the public interest and tends to show that one of the following has taken place, is taking place or is likely to take place:

- Criminal offences
- Breach of any legal obligation
- Danger to the health and safety of any individual
- Damage to the environment
- The deliberate concealing of information about any of the above.

The procedure should not be used in respect of:

- Allegations relating to discrimination or harassment against individuals, which should be dealt with under the Grievance Resolution or Bullying and Harassment Procedures; or
- Complaints relating to an individual's own personal circumstances, such as the way they have been treated at work, which should be dealt with using the College's established Grievance Resolution Procedure; or
- Collective grievances affecting a number of employees, which should also be dealt with using the College's established Grievance Resolution Procedure.

4. Confidentiality

Anyone who raises a genuine concern will have the matter treated in a confidential and sensitive manner.

The identity of the individual making the allegation will be kept confidential unless this is genuinely incompatible with a fair investigation of the allegation or if there is an overriding reason for disclosure.

Individuals are encouraged to put their names to any disclosures they make. Proper investigation may be more difficult or impossible if the College cannot obtain further information from an individual. If they are in any doubt they can seek advice from Protect, the independent whistleblowing charity. Concerns expressed anonymously may be considered at the discretion of the College.

5. Procedure

If an individual wishes to make a disclosure of the type listed in paragraph 3 it is hoped that in many cases staff will be able to raise any concerns with their line manager or Head of Sector/Department. If the disclosure is about the line manager or Head of Sector/Department, then the member of staff should raise their concerns with an Assistant Principal, Director or Vice Principal as appropriate. If the concerns relate to a member of the Senior Leadership Team, they should be raised with the Principal. Any concerns that relate to the Principal must be raised with the Chair of the Board of Management.

Students should raise their concerns with their Guidance Tutor/Lecturer or Head of Sector in the first instance. If the disclosure is about the Guidance Tutor/Lecturer or Head of Sector, then they should raise their concerns with the Assistant Principal or Vice Principal as appropriate.

Board Members will be able to raise their concerns with the Senior Independent Member/Chair of Audit & Risk Committee or with the Governance Manager. The matter may be reported in person or in writing.

The Line Manager or Head of Sector/Department (or other person identified above) may be able to agree a way of resolving their concern quickly and effectively. A note of any meeting held with the individual concerned will be taken and a copy provided to the

individual. If a meeting is held, the individual will also be given the opportunity to be accompanied by a trade union representative or work colleague, should they so wish. The note of the meeting and outcomes will be forwarded to the Director, Organisational Development and HR for retention as appropriate.

Where the matter is more serious, or if the individual feels that the concern has not been addressed, or they prefer not to raise it with the persons described above, they can refer the matter to the Governance Manager.

To support individuals in raising concerns, West College Scotland has made a dedicated Public Interest Disclosure (Whistleblowing) Form available. This form provides a structured and confidential way to report suspected malpractice, fraud, corruption, or other serious concerns. Submissions are directed to the Governance Manager for review and investigation, ensuring that all disclosures are handled appropriately and in line with the College's Whistleblowing Procedure. The form is available [here](#).

In the event of a matter being reported to the Governance Manager, the following procedure should be followed:

Stage 1

Initial disclosure should be made directly to the Governance Manager who will determine in consultation with the Chair of the Audit & Risk Committee whether it is a concern that should be investigated. If the Governance Manager and the Chair of the Audit & Risk Committee determine that an investigation is not appropriate, and the disclosure is not to be pursued, the complainant will be advised of this in writing.

If the matters disclosed involve the Governance Manager, the disclosure should be made to the Chair of the Audit & Risk Committee, who will manage the procedure in place of the Governance Manager. The Chair of the Audit & Risk Committee will determine in consultation with the Chair of the Board whether it is a concern that should be investigated.

Stage 2

If it is decided to proceed with an investigation, the next steps may be:

- an initial assessment to determine the scope of any investigation. The individual may be required to attend additional meetings in order to provide further information or as part of a subsequent investigation.
- an internal investigation conducted by a manager or managers designated by the Governance Manager or Chair of the Audit & Risk Committee as appropriate.
- an internal investigation conducted by the designated manager or managers in association with the Audit & Risk Committee of the Board.

- to refer the matter to the Scottish Funding Council and/or the College's Internal Auditors for it to consider whether external investigation is appropriate.
- to refer the matter to the police.

Any such steps taken will be initiated expeditiously. The list above is not exhaustive. The complainant will be advised, where appropriate, in writing about which steps are to be taken.

Stage 3

The results of any investigation together with any recommendations for action will be formalised in a report which will be brought to the attention of the appropriate authority. In most cases the Principal and Chief Executive of the College will be such an authority, unless the investigation involved the Principal. In other cases, the matter may be appropriately referred to the Audit & Risk Committee which will provide a report to the Board of Management.

Where an internal investigation has been carried out, the investigation report may make recommendations. Recommendations may include, for example, that a disciplinary process will be followed. No action will be taken against any individual until or unless that individual has had an opportunity to make representations in relation to the allegations, in any disciplinary process followed.

The complainant will, where appropriate, be advised in writing of the outcome of the investigation. Sometimes the need for confidentiality may prevent the College giving the individual who has made the disclosure specific details of the investigation or the recommendations, including any disciplinary action taken as a result. They should treat any information which they are given about the investigation as confidential.

Specific timescales for actions and responses cannot be specified. This recognises the likely variations in the length of time it may take to investigate different issues. However, it is recognised that sensitive and expeditious handling of such disclosures is essential.

The College community is responsible for the success of this procedure and should ensure that it is used appropriately to disclose any suspected danger or wrongdoing.

6. External Disclosures

The aim of the procedure is to provide an internal mechanism for reporting, investigating and remedying any wrongdoing within the College. In most cases, an individual should not find it necessary to alert anyone externally.

The law recognises that in some circumstances it may be appropriate for an individual to report their concerns to an external body such as a regulator. In such instances it is strongly encouraged that an individual seek advice, for example, from a solicitor, from the Citizens Advice Bureau or from Protect, before reporting a concern to anyone external. It is possible that a disclosure which has been made externally will not be protected. Protect not only operates a confidential helpline, but they also have a list of prescribed regulators for reporting certain types of concern and will be able to assist.

7. Protection From Victimisation

Any individual who makes a protected disclosure shall be protected from victimisation. However, as outlined at paragraph 3 above, there are certain conditions which apply before a disclosure is a protected disclosure and this Procedure does not exhaustively set out those conditions. Victimisation includes dismissal, disciplinary action, threats or other unfavourable treatment where that action or treatment is because the individual has raised a concern. All allegations of victimisation will be dealt with under the College Disciplinary Procedure and, if established, are likely to be treated as gross misconduct. Anyone who has raised a protected disclosure must not suffer any detrimental treatment on the grounds that they have done so. Staff must not threaten or retaliate against anyone who has raised a concern in any way. Anyone involved in such conduct may be subject to disciplinary action.

8. False And Malicious Allegations

This procedure is designed to offer protection to those employees or other members of

the College who disclose such concerns in the reasonable belief that the disclosure tends to show malpractice and is in the public interest.

The Board wishes to emphasise that no individual(s) will be disciplined for raising a genuine protected disclosure, so long as they follow the procedures laid down in this procedure.

If an individual has made false allegations without a reasonable belief that they are true, then disciplinary action is likely to be taken against that individual.

9. Procedure Implementation

In particular cases, the College may choose to vary the process which is followed, taking alternative or additional steps or omitting steps as it considers appropriate to the facts and circumstances of that case.

10. Contacts

Governance Manager	Susan McDonald 01475 554032 susan.mcdonald@wcs.ac.uk
Chair of the Audit & Risk Committee	Ronald Leitch ronald.leitch@agsairports.co.uk
Senior Independent Member	Jill Couto-Phoenix jill.couto-phoenix@lantra.co.uk
The College's internal auditors	WBG Services LLP 168 Bath Street Glasgow G2 4TP Stephen Pringle Tel: 0141 566 7000
Scottish Funding Council	Scottish Funding Council Apex 2, 97 Haymarket Terrace Edinburgh, EH12 5HD 0131 313 6500
Protect (Independent whistleblowing charity)	Helpline: (020) 3117 2520 Website: Advice - Protect - Speak up stop harm (protect-advice.org.uk)

Equality Impact Assessment

Name of policy/procedure/decision: Public Interest Disclosure (Whistleblowing) Procedure

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

This Procedure provides guidance to all members of the College community (Staff, Students and Board Members) on how to inform management if they are concerned about serious malpractice, fraud or corruption within the College.

Assessed By: Joe Rafferty

Date: 03 September 2025

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?

It is not anticipated that this Procedure will have a differential impact on people who share protected characteristics. The Procedure has been developed to ensure that WCS complies with the Public Interest Disclosure Act 1998 which protection to employees against being subject to detrimental treatment by their employers as a result of raising concerns. This protection should apply to all regardless of gender, age etc.

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”?

This policy has been developed to comply with UK law and will not have 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 Procedure?

Monitoring of this policy will take place through student complaints and HR grievances data.

Title of Paper	2025-26 Audit Committee Schedule of Business
Presented by:	S McDonald, Governance Manager
Decision:	For review, comment and agreement
Status:	PUBLIC

Purpose / Executive Summary:

The role of the Audit & Risk Committee is to support the Board in its responsibilities of risk, control, and governance by reviewing the comprehensiveness of assurances in meeting the assurance needs of the Board, and by reviewing the reliability and integrity of these assurances through a process of constructive challenge.

The attached table gives Committee Members advance notice of the known items due to be discussed at forthcoming meetings. Please note that some of these will be subject to change as we progress through the year and other priorities emerge. This information has considered the internal and external audit plans, risk management responsibilities and the overall reporting requirements of the Committee. The calendar does not take into consideration future projects that may be submitted for discussion or approval; these will be added as timescales become known.

This table will be updated and presented for information at each Committee meeting. If there are material changes to the schedule of business these will be brought to the attention of the Committee.

The paper is presented in line with West College Scotland Audit Committee Terms of Reference: *'To review its own effectiveness at least annually and to report the results to the Board.'*

Recommendations:

The Audit & Risk Committee is requested to:

- **review** and make **comment** upon the proposed Schedule of Business and **consider** whether there are any further assurances required in work to be undertaken during 2025-26.

Implications:	
Financial	Not applicable for this report
Student Experience	Not applicable for this report
People	Not applicable for this report
Legal	The remit of the Committee adheres to Audit Assurance Handbook guidelines and all areas are covered through the reports and information submitted to the Committee.
Reputational	Not applicable for this report
Community/ Partnership impact	Not applicable for this report
Equalities	Not applicable for this report -EIAs are embedded across the College's activities
Environment	Not applicable for this report

	Audit & Risk Minutes of Previous Meeting Schedule of Business Internal Audit (Updates/Reports) External Audit (Updates/Reports) Rolling Audit Action Plan Risk Register KPIs SOFT updates
Standing Items at every Meeting	
	Joint Meeting with CDC (Nov) Annual meeting with EA (no staff + ARC members only) Report from Audit Committee to Board External Auditor Annual Report & Letter of Rep Financial Statements for the year end & Annual report including Corporate Governance Statement IAs: Student Credits/Funding
Governance:	
Corporate Reporting	
Student	
Learning & Teaching	
	Financial Year End Update
Finance / Estate/Risk	Management Accounts to Oct Financial Forecast
People:	
Annual Updates	Compliance Report Complaints Report
Policies:	Businesss Continuity (April 25) Corporate Strategy
Strategies:	Procurement Strategy Infrastructure Strategy
	Spring Meeting (March) Additional Items Governance: Proposed dates for following year IA reports: Staff Rec & Ret; Procurement & Contract Mgt; Financial Controls: Info Sec & IT Cyber Risk Annual Review of EA - process Corporate Reporting Students Learning & Teaching Finance / Estate/Risk People: PCIP Report (ARC) Annual Updates National Fraud Initiative (every 2 years - 2027) Policies: Dec & Mgt Interest (May 26) Records Mgt Policy (Mar 26) Data Protection (Mar 26) Cyber / Information Security Strategies: Underpinning Frameworks
	Summer Meeting (May / June) Annual Meeting with IA (exc staff) Effectiveness Review - committee and IA IA Contract Renewal (June 2028) EA Planning Strategy (current year) IA Reports - Staff Utilisation / Corporate Strategy IA Final Report current year Corporate Reporting ANA / Assurance Map

Student	Internal Audit Plan (next acad year)
Learning & Teaching	
People:	
Annual Updates	Insurance Policy Renewal
Policies:	National Fraud Initiative (2yrly - 2027)
Strategies:	Progress on Strategies?
Frameworks	
	IA Audits tbc: Sustainability / Change Management Corporate Strategy Internal Audit??
	Autumn Meeting (September)
	Review of Remit / Membership / Dates of Mtngs
	Draft A&R Com report to Board
	Draft Annual Report - Review of Corporate Governance Statement
Governance:	Legislative Compliance - Whistleblowing / FOI/DP/H&G/ROIs
	SFC Accounts Direction for Scotland's Colleges
	Final IA Annual Report (acad year just ended)
	Internal Audit Plan (current acad year)(if not June prev)
Student	
Learning & Teaching	IT Security / Controls Report / IT Re-shaping (Disaster Recover Plan - update)
Finance / Estate/Risk	
People:	
Annual Updates	
	H&S Policy (March 23) (+CDC)
	Public Interest Disclosure Policy (Sept 25) (+CDC)
	Hosp & Gifts (july 25)
Policies:	Risk Management (Sept 25)
	IT Admin Sec Policy (Sept 27)
Strategies:	