

AUDIT & RISK COMMITTEE

22 May 2025

Internal Audit Assignment – Business Continuity & Disaster Recovery

1.0 PURPOSE OF PAPER

For decision

- 1.1 The purpose of this paper is to provide the Committee with findings of the internal audit for Business Continuity and Disaster Recovery.

2.0 EXECUTIVE SUMMARY

- 2.1 The Committee approved the Internal Audit plan for 2024/25 on 3 October 2024. The plan included a review of Business Continuity and Disaster Recovery.
- 2.2 The review of has been undertaken during March 2025.
- 2.3 The audit has identified one recommendation and has an overall conclusion as “Substantial” and has identified two recommendations. The management responses to the recommendations are included in the full report contained in Appendix A.

3.0 RECOMMENDATION

- 3.1 I recommend that the Audit and Risk Committee note the report contained in Appendix A.

4.0 BACKGROUND

- 4.1 The Financial Memorandum with the SFC requires the College to have an effective internal audit function and that the duties of that function conform to the professional standards of the Chartered Institute of Internal Auditors. For incorporated colleges and Regional Boards, the operation and conduct of internal audit must comply with Public Sector Internal Audit Standards and, where relevant, the Scottish Public Finance Manual. Internal Audit is to provide the Regional Board, the Principal and senior management with assurances on the adequacy of the internal control system.
- 4.2 The Internal Audit Service is contracted to wbg who provide an annual plan of the areas to be audited. The plan for 2024/25 was approved by the Committee on 3 October 2024. The plan included a review of Business Continuity and Disaster Recovery.

5.0 BUSINESS CONTINUITY & DISASTER RECOVERY

5.1 The audit was undertaken between 10 March 2025 and 2 April 2025.

5.2 There were two recommendations identified, six areas of good practice identified, and the overall conclusion is “substantial”. The full report is contained in Appendix A.

“Following our review, we can provide a substantial level of assurance in relation to the arrangements in place for business continuity planning and disaster recovery. We have raised several good practice points, two recommendations for improvement and an observation for consideration.”

6.0 IMPLICATIONS AND CONSIDERATIONS

6.1 Financial Implications

There are no direct financial implications from the report. The implementation of the recommendations will be undertaken within existing budgets. There may however be some additional costs from testing of the disaster recovery plan if specialist IT consultants are required to test further the digital recovery elements of the plans.

6.2 Learner Implications

There are no direct implications from the contents of this report.

6.3 Staff Implications

There are no direct staff implications from the contents of this report.

6.4 Equality and Diversity Implications/Equality Impact Assessment

There are no direct equality and diversity implications from the contents of this report.

6.5 Sustainability/Environmental Implications

There are no direct sustainability or environmental implications from the contents of this report.

7.0 RISK COMMENTARY

7.1 To ensure the College can provide high quality learning to students and resources to staff requires the College to be able to respond quickly and appropriately to events which may cause disruption. A strong business continuity and disaster recovery plan is a key mitigation in ensuring the College has the correct procedures in place to minimise disruption. The testing of the plans also provides additional assurance that the plans are correct.

8.0 CONCLUSION

8.1 The audit of Business Continuity and Disaster Recovery has been completed and resulted in an overall conclusion of “Substantial” and two audit recommendations.

Kirsty Robb, Vice Principal Finance & Corporate Services

Previous Committee Approvals: Audit & Risk Committee, 3 Oct 2024.

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Borders College

Internal Audit 2024-25

Business Continuity & Disaster Recovery
March 2025

Overall Conclusion

Substantial



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

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

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

1 Executive summary

Overview

Purpose of review

The purpose of this review was to assess whether Borders College (the College) had appropriate business continuity planning and disaster recovery arrangements in place. Our review considered whether there was the sufficient contingency planning arrangements in place to address the possibility of an unforeseen event.

This review formed part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review were to assess whether:

- | There were appropriate business continuity and disaster recovery plans and procedures in place at the College.
- | There was appropriate testing and reporting of business continuity and disaster recovery procedures at the College.
- | Appropriate training for business continuity and disaster recovery was being provided to all staff at the College.
- | Roles for business continuity and disaster recovery at the College were clearly defined and are appropriate.

Our approach to this assignment took the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There was no limitation of scope.

1 Executive summary

Background

Business Continuity Plan

The College has a well-structured Business Continuity (BC) Plan, that is reviewed and approved annually by the Audit & Risk Committee. The plan assists in providing a clear framework for maintaining operational resilience, outlining key risks, recovery procedures, and departmental responsibilities. It supports a co-ordinated response to incidents through defined team roles and structured communication channels.

The BC Plan is widely accessible, both electronically via the College's website and in hard copy across key locations. The document includes essential components such as a distribution list, incident management protocols, and disaster recovery procedures, providing a clear approach to risk mitigation and recovery.

In addition to the BC Plan, the College has a structured Emergency Plan that helps to facilitate a swift and effective response to major incidents. This plan integrates with the broader business continuity framework, detailing response actions, communication strategies, and post-incident recovery measures. Key aspects include defined roles for the Incident Management Team, an emergency response flowchart, and structured procedures for managing critical events.

Disaster Recovery Plan

The College has a Disaster Recovery (DR) Plan in place, referred to as the IT Disaster Recovery (IT DR) Plan. A draft version of the plan has been reviewed and updated by the Director of IT & Digital Learning, who took on the role in 2024. However, the plan is still awaiting final approval. The previous version was last updated in 2021, and given the leadership change, a review was necessary to reflect updated roles and responsibilities.

Although a full DR test has not yet been conducted, the IT Team has performed smaller-scale DR tests in August 2024, December 2024, and January 2025. The evidence provided indicates that the team can execute restores and recoveries for key areas of the College's infrastructure. Formal testing of the fully approved DR Plan will be important to assess its effectiveness in responding to potential disruptions. **Please refer to Section 4: Observations for further information.**

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The DR Plan is structured to support the IT & Digital Learning department's response to disaster scenarios. It outlines potential risks, team roles, recovery procedures, and preventative measures, with detailed appendices covering IT staff, data backups, network infrastructure, and key web services. The plan aligns with the broader BC Plan, helping to provide a framework for restoring critical IT systems in the event of an incident.

Business Continuity Responsibilities and Team

The College has a well-defined Business Continuity (BC) structure, ensuring resilience does not rely on a single individual. Responsibilities are distributed across key teams, including the Business Continuity Team (BCT), Incident Management Team (IMT), Initial Evaluation Team (IET), and Media Response Team. Each team has a clear role in managing incidents, response co-ordination, and escalation pathways.

The BCT, chaired by the Principal or a designated Deputy, provides strategic oversight, approves business continuity activation, and advises the IMT. The IMT, drawn from senior leadership, is responsible for executing the immediate response, co-ordinating with emergency services, and overseeing operational continuity. The IET assesses damage and reports to the IMT, while the Media Response Team handles external communications.

The College's BC Plan ensures accountability across different levels, with defined roles for Estates, IT, HR, and academic staff. Senior leadership oversees strategic responses, while departmental leads manage specific recovery efforts. The plan also identifies deputies for critical roles, ensuring continuity in leadership and decision-making. Key contacts are documented within the Emergency Plan, with contact details issued separately through the Executive Office.

Testing and Training

Effective Business Continuity (BC) planning requires both a well-documented BC Plan and a structured approach to testing and training. Testing validates response procedures, while training ensures key personnel understand their roles in a crisis. One effective method is tabletop exercises, where participants simulate their response to a hypothetical disruption. This allows structured discussions on decision-making, communication, and operational challenges without the risks of live testing. The College has an established BC Plan that is regularly reviewed and updated. It outlines roles, responsibilities, and response procedures for key disruptions. While training has been provided for specific events, such as lockdown drills and terrorism response, there is no

1 Executive summary

formal BC training for the Senior Leadership Team (SLT) and key stakeholders. The College has also not conducted structured testing of the BC Plan through formal tabletop exercises. The need for structured BC testing and training was identified in the 29 May 2024 Audit & Risk Committee. However, a formalised approach has not yet been developed. **Please see Section 3: Detailed Recommendations for further information.**

Business Impact Analysis

The College has a well-documented and regularly updated BC Plan with a strong approval process. However, it has not yet completed a formal Business Impact Analysis (BIA).

A BIA is essential for identifying and prioritising critical systems, assessing the impact of disruptions, and determining appropriate recovery timeframes. Without a documented BIA, there is a risk that recovery efforts may not align with business criticality. While key functions and dependencies have been considered, the BIA has not been formalised. **Please see Section 3: Detailed Recommendations for further information.**

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Work Undertaken:

In line with each objective, we undertook the following work:

Objective 1: There are appropriate business continuity and disaster recovery plans and procedures in place at the College.

- | We reviewed the College's BC Plan and corresponding appendices to confirm that these are detailed and thorough.
- | We reviewed whether the College had developed a DR Plan to confirm that this appropriately outlined the disaster recovery processes in place for critical functions.
- | We examined the College's risk management process to assess if it effectively identifies and evaluates the potential impact of critical function failures.
- | We reviewed whether the College had completed any formal BIA surrounding the impact on the College if critical functions were to fail.
- | We reviewed the support and cover in place for key processes and functions as outlined within the BC Plan and corresponding appendices.
- | We reviewed the team responsible for business continuity and confirmed that knowledge did not lie with a sole individual.

Objective 2: There is appropriate testing and reporting of business continuity and disaster recovery procedures at the College.

- | We discussed the College's methodology for testing its business continuity and disaster recovery procedures, including tabletop exercises and live scenario tests, to confirm they are conducted regularly and cover a range of disaster scenarios.
- | We evaluated whether testing activities are appropriately documented and communicated with management.

Objective 3: Appropriate training for business continuity and disaster recovery is being provided to all staff at the College.

- | We held discussions regarding staff training and reviewed the training arrangements in place for staff in relation to business continuity and disaster recovery.
- | We evaluated whether specialised training is provided for key roles, such as BCTs and IMTs or those with specific responsibilities during a disaster.

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Objective 4: Roles for business continuity and disaster recovery at the College are clearly defined and are appropriate.

- | We reviewed the roles and responsibilities outlined in the College's BC Plan to confirm they are clearly defined and appropriate for operational needs.
- | We assessed the availability of BC plans and corresponding appendices, ensuring they are accessible both digitally and physically to relevant personnel.
- | We reviewed the staff contact details maintained by the College, along with communications protocols, to confirm readiness in the event of an incident.

1 Executive summary

Conclusion

Overall Conclusion

Overall Conclusion: Substantial

Following our review, we can provide a substantial level of assurance in relation to the arrangements in place for business continuity planning and disaster recovery. We have raised several good practice points, two recommendations for improvement and an observation for consideration. **Please see Section 3: Detailed Recommendations and Section 4: Observations for further information.**

Summary of recommendations

Grading of recommendations

	High	Medium	Low	Total
Business Continuity & Disaster Recovery	0	1	1	2

As can be seen from the above table there were no recommendations made which we have given a grading of high.

1 Executive summary

Areas of good practice

The following is a list of areas where the College is operating effectively and following good practice.

1.	The College has a clear structure for business continuity, with defined roles across key teams. Senior leadership oversees response efforts, while responsibilities are distributed across departments to ensure resilience.
2.	During an incident, the Media Response Team will manage communications, issuing statements, consulting PR advisors, and co-ordinating with the Business Continuity Team.
3.	The College's BC Plan undergoes an annual review by the Audit & Risk Committee, with the latest review conducted in May 2024. Additionally, the Strategic Risk Register, which identifies BC-related risks, is regularly reviewed and approved at the committee level, ensuring continuous oversight.
4.	The College has a comprehensive Business Continuity Plan that is reviewed annually by the Audit & Risk Committee to ensure its effectiveness. It clearly defines team roles for a co-ordinated response, with strong communication processes for incident notification and media management. The plan covers key risks, recovery procedures, and departmental responsibilities. Also, the College has a structured Emergency Plan that allows for a swift and effective response to incidents, minimising disruption, and prioritising safety.
5.	The College has a well-defined business continuity structure with clearly assigned teams, so resilience does not rely on a single individual. The Business Continuity Team, Incident Management Team, and other key groups provide strategic oversight, response co-ordination, and escalation pathways.

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The following is a list of areas where the College is operating effectively and following good practice.

- | | |
|----|--|
| 6. | The College proactively manages business continuity risks through its Strategic Risk Register, with regular oversight by the Audit & Risk Committee. Key risks are clearly documented, monitored, and updated, providing a structured approach to mitigation and governance. |
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2 Benchmarking

We include for your reference comparative benchmarking data of the number and ranking of recommendations made for audits of a similar nature in the most recently finished internal audit year.

Business Continuity & Disaster Recovery

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	0	2	2
Number of recommendations at Borders College	0	1	1	2

From the table above it can be seen that the College has a similar number of recommendations compared to those colleges it has been benchmarked against.

3 Detailed recommendations

Business Continuity Testing and Training			
Ref.	Finding and Risk	Grade	Recommendation
1.	<p>Effective Business Continuity (BC) planning requires both a well-documented BC Plan and a structured approach to testing and training to ensure key personnel are prepared for real-world disruptions. Testing validates the effectiveness of response procedures, while training ensures that senior management and key stakeholders understand their roles and responsibilities in a crisis. One commonly used method for both testing and training is tabletop exercises, where participants simulate their response to a hypothetical disruption in a controlled environment. This allows for structured discussions on decision-making, communication, and operational challenges without the risks associated with live testing.</p> <p>The College has an established BC Plan that is regularly reviewed and updated. It outlines roles, responsibilities, and response procedures for key disruptions. While training has been provided for specific events such as lockdown drills and terrorism response, there is no formalised approach to Business Continuity training for the Senior Leadership Team (SLT) and key stakeholders. Additionally, the College has not yet conducted structured testing of the BC Plan through formal tabletop exercises where a clear framework has yet to be</p>	Medium	<p>We recommend that the College introduce a structured approach to BC testing and training, incorporating regular tabletop exercises for senior management and key stakeholders. These exercises should serve as both a test of the BC Plan and a training opportunity, ensuring participants understand their roles in a crisis. The exercises should simulate realistic disruption scenarios, allowing for assessments of response actions, communication protocols, and decision-making processes. Outcomes should be documented, and any lessons learned should be used to refine the BC Plan, ensuring it remains practical and effective.</p>

3 Detailed recommendations

	<p>scheduled.</p> <p>Follow our root cause analysis we identified that although business continuity testing and training was discussed during the May 2024 Audit & Risk Committee, competing day-to-day priorities have taken priority resulting in a lack of a formalised approach.</p> <p>Without formal testing and training, there is a risk that the BC Plan may not function as intended during a real disruption. Key decision-makers may be unfamiliar with their roles, leading to delays in response, miscommunication, or ineffective recovery efforts. Additionally, the lack of structured BC training for the SLT and other key stakeholders could result in gaps in understanding of responsibilities, undermining the effectiveness of the College's response to an incident.</p>		
Management response			Responsibility and implementation date
Recommendation agreed and tabletop exercise to take place on 28 th March. Outcomes will from learning plan and an exercise will be scheduled to happen at least once a year.			<p><i>Responsible Officer:</i> Director of Estates & Facilities</p> <p><i>Implementation Date:</i> 30/6/2025</p>

3 Detailed recommendations

Business Impact Analysis (BIA)			
Ref.	Finding and Risk	Grade	Recommendation
2.	<p>A Business Impact Analysis (BIA) is a critical component of a Business Continuity (BC) Plan as it helps identify and assess the potential impact of disruptions on an organisation's key functions. The BIA prioritises critical business functions, identifies dependencies on external partners, and evaluates how quickly each function must be restored to minimise operational disruption. This process is essential for understanding the potential risks and ensuring that resources are appropriately allocated for continuity planning.</p> <p>During our review, we found that the College has a well-documented and regularly updated BC Plan, with regular approval processes. However, the College lacks a formal documented BIA, despite having a clear understanding of its critical functions and local links with external partners, such as the NHS and local councils. The College has considered scenario planning, including additional premises and external partner co-ordination, but these considerations have not been formally documented in a structured BIA. The absence of a formal BIA means that the College is not fully assessing the potential impact of disruptions in a documented, systematic manner, which would feed into and improve the BC Plan.</p>	Low	<p>We recommend that the College carry out a formal Business Impact Analysis (BIA) as part of its ongoing BC planning process. The BIA should document the critical business functions, dependencies on external partners, and recovery priorities for each area of the College, considering multiple campuses and external factors such as local councils and the NHS. The formalised BIA should be integrated into the next scheduled review of the BC Plan, helping to ensure that the College's continuity planning remains comprehensive and aligned with its operational needs.</p>

3 Detailed recommendations

	<p>Following our root cause analysis, we identified that the lack of a formalised approach to BIAs has been resultant from the focus on other aspects of Business Continuity and operational pressures from staff in relation to their day-to-day responsibilities.</p> <p>Without a formalised and documented BIA, there is a risk that the College may not have a complete and accurate understanding of its critical business functions, dependencies, and recovery priorities. In the event of a disruption, this could lead to inefficiencies in recovery efforts, a delay in restoring essential services, or failure to prioritise resources effectively. Additionally, not having a documented BIA means that the BC Plan may not be fully aligned with the College's operational needs, increasing the risk of prolonged disruption.</p>		
Management response			Responsibility and implementation date
Recommendation agreed and it will be taken forward by the Director of Estates and Facilities with input from all departments.			<p><i>Responsible Officer:</i> Director of Estates and Facilities</p> <p><i>Implementation Date:</i> 31/3/2026</p>

4 Observations

The following is a list of observations from our review

- | | |
|----|---|
| 1. | <p>During our review, we confirmed that the College has Disaster Recovery (DR) documentation in place. We were shown the draft IT Disaster Recovery Plan, which has been reviewed and updated, but is still awaiting final approval. The last version of the plan was updated in 2021, and since then, the IT Lead role has changed.</p> <p>While the DR Plan is awaiting approval, it has not yet been fully tested. The IT Team is waiting for formal approval before conducting a full DR test. However, the College IT Team provided evidence of smaller-scale DR tests conducted in August 2024, December 2024, and January 2025. Although these were not full DR tests, the reports and logs show that the IT Team has the capacity to perform restores and recoveries in key areas of the College's infrastructure.</p> <p>As part of the 2022/23 Internal Audit Plan, we conducted a Disaster Recovery Testing review, which provided strong assurance over the College's DR testing arrangements. No recommendations were raised during that review, indicating a well-managed approach to disaster recovery at that time.</p> |
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5 Audit arrangements

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

Audit stage	Date
Fieldwork start	10 March 2025
Closing meeting	14 March 2025
Draft report issued	28 March 2025
Receipt of management responses	2 April 2025
Final report issued	3 April 2025
Audit & Risk Committee	22 May 2025
Number of audit days	4

6 Key personnel

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

Wbg			
Partner	Graham Gillespie	Partner of Internal Audit	gg@wbg.co.uk
Manager	Siobhan Archibald	Internal Audit Manager	sma@wbg.co.uk
Auditor	Shaun Roddan	IT Auditor	srr@wbg.co.uk

Borders College			
Key Contacts:	Robert Hewitt	Director of Estates and Facilities	rhewi@borderscollege.ac.uk
	Connor Bradley	Director of IT & Digital Learning	cbradley@borderscollege.ac.uk
	Kirsty Robb	Vice Principal (Finance and Corporate Services)	krobb@borderscollege.ac.uk
Wbg appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.			

A Grading structure

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

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

A Grading structure

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

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

Purpose of review

The purpose of this review is to assess whether the College has appropriate business continuity planning and disaster recovery arrangements in place. Our review will consider whether there was sufficient contingency planning to address the possibility of an unforeseen event.

This review forms part of our 2024/25 Internal Audit Annual Plan.

Scope of review

Our objectives for this review are to assess whether:

- | There are appropriate business continuity plans and disaster recovery procedures in place at the College.
- | There is appropriate testing and reporting of business continuity and disaster recovery procedures at the College.
- | Appropriate training for business continuity and disaster recovery is being provided to all staff at the College.
- | Roles for business continuity and disaster recovery at the College are clearly defined and are appropriate.

Our approach to this assignment will take the form of discussion with relevant staff, review of documentation and where appropriate sample testing.

Limitation of scope

There is no limitation of scope.

Audit approach

Our approach to the review will be:

- | A review of the current processes in place for business continuity and disaster recovery at the College.
- | Reviewing the reporting in place regarding business continuity and disaster recovery.
- | A review of the College's business continuity and disaster recovery plans and documentation.
- | Review of any business continuity and disaster recovery testing that has taken place.
- | Review of any lessons learnt as a result of testing undertaken.
- | Review of the roles and responsibilities in respect of business continuity and disaster recovery.

Potential key risks

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

- | There are no business continuity and disaster recovery procedures and plans in place at the College.
- | There is no formal testing being carried out for business continuity and disaster recovery procedures.
- | No training has been provided to staff for business continuity and disaster recovery procedures and what to do if an event materialises.
- | Roles and responsibilities for business continuity and disaster recovery are not defined or appropriate.