



## **AUDIT & RISK COMMITTEE**

**22 May 2025**

### **1.0 Audit Recommendations Monitoring PURPOSE OF PAPER For discussion**

- 1.1 The purpose of this report is to provide the Committee with an update on the progress of recommendations made by Internal and External Auditors. The report also monitors progress on recommendations made by the Data Protection Officer in relation to any Data breaches.

### **2.0 EXECUTIVE SUMMARY**

- 2.1 All previous Internal Audit recommendations have been confirmed as complete. Five new recommendations have been added as part of the 2024/25 audits.
- 2.2 The one outstanding External Audit recommendation is complete subject to confirmation from External Audit.
- 2.3 Two breaches were reported and investigated since the last meeting. All recommendations for reported data breaches have been fully implemented.

### **3.0 RECOMMENDATION(S)/ACTION(S) REQUIRED**

- 3.1 It is recommended the Committee:
- 3.1.1 Note the progress of the actions contained in the report.

### **4.0 BACKGROUND**

- 4.1 The internal audit function of the College is provided by wbg Services LLP, with the current contract commencing on 1 August 2024 to 31 July 2027. The reports from audits completed by wbg are reported to the Audit & Risk Committee and any recommendations made have an action plan agreed with Managers which include responsible person and target date for completion.
- 4.2 The external audit function is provided by Azets, who are appointed to the College by Audit Scotland. All reports from completed audits are reported to the Audit & Risk Committee and any recommendations made have an action plan agreed with Managers which include responsible person and target date for completion.
- 4.3 The Data Protection Officer (DPO) service is provided via HEFESTIS one day per week. All data breaches or suspected data breaches are reported to the DPO for investigation. The outcomes of the investigation determine if a data

breach has occurred and provides recommendations to ensure the risk of breaches is minimized.

- 4.4 All recommendations from these areas are recorded and the progress on actions are monitored by the Audit & Risk Committee to ensure it can provide the Board with assurance on the internal controls of the College.

## 5.0 PROGRESS UPDATE

- 5.1 The table below provides a summary of recommendations and their position as at 15 May 2025. Fuller detail is contained in Appendix 1.

	Internal audit			External audit			DP breach	TOTAL
	High	Med	Low	High	Med	Low		
Closed						1	6	7
On track			5					1
Revised deadline								0
Overdue / concern								0
<b>TOTAL</b>	0	0	5	0	0	1	6	8

- 5.2 The Business Continuity and HR Policies have both been completed during the period and resulted in four low level recommendation being made. These have been added to the tracker. The Follow Up audit was also completed during the period and confirmation received on the completion of four existing recommendations.
- 5.3 The one External Audit recommendation relating to minor IT issues is now fully complete, subject to confirmation from the Auditors, which will take place in October 2025.
- 5.4 There have been six reported data breaches during the 12-month period. All have been fully investigated and recommendations completed. None of the breaches have required to be reported to Information Commissioner.

## **6.0 IMPLICATIONS AND CONSIDERATIONS**

### **6.1 Financial Implications**

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

### **6.2 Learner Implications**

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

### **6.5 Sustainability/Environmental Implications**

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

## **7.0 RISK COMMENTARY**

- 7.1 Strong governance and controls are key risk mitigations. The work undertaken by Internal and External Audit ensures the College has these and they are adhered to. The recommendations previously made by audit ensures the College continues to improve its controls and governance. The monitoring of the implementation ensures all recommendations are implemented in a timely manner.

## **8.0 CONCLUSION**

- 8.1 Progress has been made on all recommendations. Four new recommendations have been made from the audits completed since the last Audit and Risk Committee.

Author - Kirsty Robb, Vice Principal Finance & Corporate Services

**Previous Board or College Committee Approvals:** Audit & Risk Committee, 13 February 2025

### **Alternative formats**

If you need access to a college document in an alternative format, for example, accessible PDF, large print, easy read, audio recording and braille:

- Complete an accessibility request form by [clicking on this link](#).
- Call **01896 66 26 00** and ask to speak with the Marketing Team.

We will consider your request and get back to you within 5 working days.

## Translate documents from this website into other languages

You can download any of our published documents and translate them into many languages. Please click this link to use [Google Translate](#)

<b>For publication</b> <input checked="" type="checkbox"/>	<b>Not for publication</b> <input type="checkbox"/> <b>If not, why not?</b>
--	--

## Borders College Internal Audit Monitoring Action Plan

15 May 2025

B= Closed, G = On track, A = revised timeline, R = Overdue/concern

Date reported to Audit Committee	REPORT	ORIGINAL RECOMMENDATION	MANAGEMENT RESPONSE	GRADE	RESPONSIBLE PERSON	DUE DATE AGREED WITH AUDIT	STATUS	Updates/comments
13/02/2025	Financial Sustainability	We recommend that the College look to include monitoring of staff utilisation as part of the budget monitoring process.	This is for lecturing only and the information will be utilised in curriculum planning and timetabling. The information will be reviewed quarterly by Vice Principal Student Experience and the Assistant Principal of Curriculum and Sustainability. Any additional pressures or savings will then be reported as part of the Quarterly Financial Review.	Low	Vice Principal Student Experience	30/06/2025	G	
22/05/2025	Business Continuity	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.	Recommendation agreed and tabletop exercise to take place on 28th March. Outcomes will from learning plan and an exercise will be scheduled to happen at least once a year.	Low	Director of Estates & Facilities	30/06/2025	G	
22/05/2025		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.	Recommendation agreed and will be taken forward by Director of Estates and Facilities with input from all departments	Low	Director of Estates & Facilities	31/03/2026	G	
22/05/2025	HR Policies	We recommend that the College look to update their Whistleblowing Policy and Procedure and include the sections identified within the finding.	These recommendations will be implemented	Low	Director of People Services	31/12/2025	G	
22/05/2025	HR Policies	We recommend that the College develop and implement a formal, comprehensive Staff Code of Conduct outlining professional expectations, ethical standards, safeguarding responsibilities, and disciplinary procedures. Listed below are potential areas of inclusion: - Introduction and Purpose - Professional Standards & Responsibilities - Safeguarding & Protections - Equality, Diversity & Inclusion - Confidentiality & Data Protections - Relationships with Students & Colleagues - Conflicts of Interest & Gifts - Financial Integrity & Fraud Prevention - Social Media - Reporting Concerns & Whistleblowing; and - Acknowledgement & Compliance	These recommendations will be implemented	Low	Director of People Services	31/12/2025	G	

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

Closed
On track
Revised deadline
Overdue / concern

Borders College External Audit Monitoring Action Plan

15 May 2025

B= Closed, G= On track, A = revised timeline, R = Overdue/concern

Date reported to Audit Committee	TOPIC	RECOMMENDATION	Rating	RESPONSIBLE PERSON	DUE DATE AGREED WITH AUDIT	STATUS	Updates/comments	REVISED DATE
30/11/2023	IT Security & Passwords	We recommend that the specific IT points identified are addressed.	Low	Director of IT & Digital	31/12/2024	B	<b>Feb 2024</b> Required changes currently being implemented across the necessary systems and processes. On target to be complete by 30/4/24 <b>May 2024</b> The new Director of IT & Digital is reviewing the remaining 3 sub recommendations and will complete by 31/12/24 <b>Oct 2024</b> Remaining 3 subactions on target to complete withing agreed target date <b>Dec 2024</b> 1 subaction now fully complete with remaining 2 on target <b>May 2025 - Action Complete subject to confirmation from Audit</b>	N/A

Rating	Assessment rationale
High	An issue that results in a severe impact to the achievement of objectives in the area audited.
Medium	An issue that results in a moderate impact to the achievement of objectives in the area audited.
Low	An issue that results in a small impact to the achievement of objectives in the area audited.

Closed
On track
Revised deadline
Overdue / concern

# Borders College DP Breach Action Plan

15 May 2025

B= Closed, G = On track, A = revised timeline, R = Overdue/concern

Date of Incident	TOPIC	RECOMMENDATION	RESPONSIBLE PERSON	DUE DATE	STATUS	Updates/comments	Revised Date
02/04/2024	Data misfiling	Increase awareness and training for all staff for Teams/Sharepoint sites	Director IT & Digital	31/03/2025	B	<p><b>May 2024:</b> Training to included in project plan for File Storage Migration. Additional training provided to team involved in incident</p> <p><b>Oct 2024:</b> training being rolled out as part of file storage migration project</p> <p><b>Dec 2024:</b> File migration and training on tartget to complete in December</p> <p><b>Feb 2025:</b> Delay in migration of final two areas. Scheduled to complete 31/3/2025</p> <p><b>May 2025:</b> Final element of migration complete and training delivered</p> <p>Actions fully complete</p>	
03/09/2024	Email etiquette	Ensure mandatory training completed and responsibilities reinforced to all staff. Staff to be reminded to check email addresses prior to sending	Director of People Services/Director IT & Digital	30/09/2024	B	<p><b>Oct 2024:</b> Training full upto date and staff reminded to check emails and empty auto-complete list on regular basis</p> <p>Dec 2024:</p> <p>Actions fully complete</p>	
19/09/2024	Email etiquette	Ensure mandatory training completed and responsibilities reinforced to all staff. Staff to be reminded to check email addresses prior to sending	Director of People Services/Director IT & Digital	31/12/2024	B	<p><b>Dec 2024:</b> Training full upto date and staff reminded to check emails and empty auto-complete list on regular basis</p> <p>Action Complete</p>	
19/09/2024	Loss/theft of parcel	All deliveries to be located behind reception until named invidual picks up.	Director of Estates & Facilities	31/12/2024	B	<p><b>Dec 2024:</b> Space being prepared for holding of parcels and email to staff to be sent on new process</p> <p><b>Feb 2025:</b> space reconfigured and new process in place to ensure all deliveries are secure until picked up and signed for by named individual</p> <p><b>May 2025:</b> Actions fully complete</p>	
10/02/2025	Email etiquette	Ensure mandatory training completed and responsibilities reinforced to all staff. Staff to be reminded to check email addresses prior to sending	DYM Manager/Director IT & Digital	31/03/2025	B	<p><b>May 2025:</b> Training full upto date and staff reminded to check emails and empty auto-complete list on regular basis</p> <p>Action Complete</p>	
04/04/2025	Email etiquette	Ensure mandatory training completed and responsibilities reinforced to all staff. Staff to be reminded to check email addresses prior to sending	Director of Student Support/Director IT & Digital	30/04/2025	B	<p><b>May 2025:</b> Training full upto date and staff reminded to check emails and empty auto-complete list on regular basis</p> <p>Action Complete</p>	

Closed  
On track  
Revised deadline  
Overdue / concern