WEST COLLEGE SCOTLAND

Audit & Risk Committee

Wednesday 27 May 2026

Agenda Item: 05

Title of Paper	**Annual Review of effectiveness of the Audit & Risk Committee and the Internal Auditors (2025-2026)**
Presented by:	Ronald Leitch Chair of the Audit & Risk Committee
Recommendation:	**For Approval**
Status	**Public**
KPIs	**All – Board Effectiveness**
Strategic Objectives	**All – People, Partnerships, Place, Performance**

Purpose / Executive Summary:

The purpose of this report is to consider the evaluation of the effectiveness of the Audit & Risk Committee as well as the Internal Auditors covering the period of September 2025-May 2026.

Based on the returns made, the Audit & Risk Committee and the College are content that Wylie & Bisset provide an effective internal audit service to the organisation.

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

- *"To review its own effectiveness at least annually and report the results to the Board."*
- *"To review the scope, efficiency and effectiveness of the work of the Internal Auditors and to advise the Board on these matters."*

Recommendations:

The Audit & Risk Committee is asked to consider the content and if satisfied, **approve:**

- it is satisfied with the operation and effectiveness of the Committee and
- is content with the effectiveness of the internal audit function.

Implications:	
Financial	There are no financial implications associated with this report
Student Experience	There are no student experience implications associated with this report
People	There are no people implications associated with this report
Legal	There are no legal implications associated with this report.
Reputational	Regular evaluation of Committee activities assists in maintaining reputation of the College and the Board.
Community/ Partnership impact	There are no community / partnership implications associated with this report
Environment	There are no environmental implications associated with this report
Equalities	WCS considers equalities implications across all its activities and reports

Background

At the 11 March 2026 Audit & Risk Committee meeting, it was agreed that the annual effectiveness review of the Committee and the Internal Auditors be conducted during April, and the feedback submitted to the Committee for consideration at its May 2026 meeting.

The Committee agreed to use the same questionnaires as had been used the previous year, which had been updated based on a best practice guide issued by KPMG and complies with the requirements of the Scottish Government Audit and Assurance Committee Handbook and further supplemented by further good practice questions as proposed by the National Audit Office. The scoring mechanism was increased to include **Strongly Agree / Agree / Neutral / Disagree / Strongly Disagree.**

Audit Committee Effectiveness

Based on the returned questionnaires (75%, 3 out of 4 issued), the Audit & Risk Committee are content with the effectiveness of the Committee. The questionnaires provide a consistent profile of the work conducted by the Committee and did not highlight any material areas of concern.

The summary evaluation is included here. Audit & Risk Committee - Self Evalu All questions were answered positively with 65 multiple choice questions out of a possible 78 noted as **'Strongly Agree'**, with the remaining 13 noted as **'Agree'**. There were no Neutral or Disagreeing responses.

Overall, the Audit & Risk Committee are content with the effectiveness of the operation of the Committee, with the following comments noted:

- Well balanced membership with strong challenge and input from committee members along with well-prepared staff attendance and contribution.
- Strong current membership - really good balance.
- WBG have provided a strong performance on Internal Audit with sufficient detail and depth of assessment.
- Good response from SLT on input and additional requests from ARC when required - particularly on finance, procurement and IT
- Improved financial reporting since appointment of Nicola and Mark
- Internal Audit strong, External Audit has varied based on changes to staff year to year.
- External audit reports can be a tough read, compared to internal audit. Volume and level of duplication in the written reports, however, presented summaries at ARC are of good quality.
- Good performance in area of matters arising, actions and the Committee's own Annual Report.
- Chair holds annual 121s with Members to consider what works well or where any improvements can be made.
- Strong committee, good membership and satisfied with business of work.
- Private sessions are held with both Internal and External Auditors at least annually.

Internal Audit Review

The questionnaire was issued to all Audit & Risk Committee members, the Principal, Vice Principal Operations and the Director of Finance & Estate, totalling 7 people with 6 (86%) returns being received by the deadline date.

Overall, the feedback confirmed satisfaction with the performance and effectiveness of the Internal Auditors, with the following comments noted:

- WBG have performed very well with a strong level of understanding of the college sector and also report robustly on the audits undertaken and provide strong level of context behind the reports in ARC.
- The audit scope and timing were appropriate and aligned well with operational requirements, providing sufficient coverage of key risk areas.
- The testing performed was thorough, well-structured and provided a good level of assurance.
- The schedule was flexible enough to allow for an additional project.
- The auditors did not raise any risks that the Committee had not been previously aware.
- Internal auditors worked closely with staff throughout the process to ensure audit activity was well-coordinated. Their approach demonstrated effective collaboration, ensuring efficient use of resources and minimising duplication of effort whilst ensuring full coverage of key areas.
- Their approach was competent, well-informed and aligned with the standards we would expect. The audit team displayed strong technical knowledge and relevant experience, enabling them to perform their work effectively.
- The manager and fieldwork leads provided clear direction, maintained good communication throughout and ensured the work was carried out to a high standard with appropriate oversight and direction throughout the audit process.
- The auditors worked consistently within the agreed parameters and maintained a structured and disciplined approach.
- All interactions were professional, constructive, and conducted in a co-operative manner.
- The material provided was timely, clear, comprehensive and delivered in a way that supported effective review and decision-making.
- The inclusion of sector benchmarking information is a useful addition.
- The auditors have maintained their independence from the College, including in relation to any additional audit-related or non-audit services they provide. Their work has been conducted objectively and in line with the expected professional standards. There are no concerns regarding auditor independence; appropriate safeguards appear to be in place.
- No issues have been identified regarding individuals on the internal audit team whose independence in relation to the College might be compromised. All team members have demonstrated appropriate professional conduct and independence throughout the engagement.
- No issues or problems were identified in completing the audits.

There are no follow-up actions from the evaluation survey, to be taken forward for either the Committee or the Internal Auditors. The comments and results of the self-evaluation summary also reflect the discussions had at the Chair and Committee Member 121 sessions.

Recommendations:

The Audit & Risk Committee is asked to consider the content and if satisfied, **approve:**

- it is satisfied with the operation and effectiveness of the Committee and
- is content with the effectiveness of the internal audit function.

Audit & RIsk Committee	
Wednesday 11 March 2026, 4pm by Teams	
Agenda No: 5	

Title of Paper	Policies
Presented by:	Mark Doyle, Director of Finance & Estates
Action:	For Approval and Recommendation to the Board
Status:	PUBLIC once approved
Linked To:	**Organisational Governance**
KPI(s)	n/a
Strategic Theme	All
Strategic Enabler	All
Risk Category	Finance / Staff / Students / Reputation / Infrastructure / Regulatory

Purpose / Executive Summary:

Three key policies have been reviewed and updated and are attached. These are:

- Fee Policy for 2026-2027
- Declaration & Management of Interests (This Policy has now been updated and combined to cover Board Members and Staff)
- Anti-Fraud, Bribery & Corruption Policy (This policy has been updated and replaces the previous separate Anti-Fraud and Anti-Bribery policies).

Recommendations:

The Audit & Risk Committee are requested to consider the content of the policies and approve their recommendation to the Board for final approval.

Implications:	
Financial	There are no direct financial implications associated with these policies.
Student Experience	There are no direct student experience implications associated with these policies.
People	There are no significant people implications associated with these policies.
Legal	Policies are designed to adhere to current legal instruments.
Reputational	Lack of governance could lead to reputational damage.
Community/ Partnership impact	There are no direct community / partnership implications associated with these policies.
Environment	There are no direct environment implications associated with these policies
Equalities	There are no significant equalities implications associated with these policies.