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AUDIT COMMITTEE REPORT

Subject: Internal Audit Assignment – Learning Support	**Purpose:** **For Approval** ☒ **For Discussion** ☐ **For Information** ☐
Prepared by: Peter D Smith, Vice Principal – Finance and Resources	**Date:** 04 May 2017

Purpose: To consider the findings of the internal audit assignment on Learning Support and approve the management responses and any further actions.

Linked to Strategic Goal 2: Deliver successful outcomes for all our learners.

Executive Summary:

Attached is the Internal Auditor's report on the review of the College's Learning Support arrangements. The report concludes that: -

"*we can provide a strong level of assurance over the arrangements in place for providing learning support to students across the College.*"

There are no recommendations as a result of this.

Ten areas of good practice are identified in the report.

Recommendation: Committee are invited to consider and approve the report and management response, with further actions as necessary.

Previous Committee Approvals: n/a

For publication ☒	**For publication with redactions** ☐	**Not for publication** ☐

Signed:

Vice Principal – Finance and Resources

Wylie+Bisset
Chartered Accountants, Business & Tax Advisers

Borders College

Internal Audit 2016-17

Learning Support
March 2017

Overall Conclusion
Strong

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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 review the arrangements in place for providing learning support to students across the College. Our review considered feedback from staff and students about the quality of service provided and whether there is consistency across the College. We also considered whether the current arrangements provide value for money and a high quality of service.

This assignment is part of the agreed 2016/17 Internal Audit Plan for the College.

Scope of Review

Our objectives for this review were to ensure:

- There are clear roles and responsibilities in place for learning support throughout the College.
- Learning support services are appropriately integrated within the course curriculum.
- Sufficient resources are in place to provide a high quality student support service.
- The range and quality of learning support provided by the College is adequate.
- Student feedback on learning support services is sought and acted upon to improve future services.
- Learning support services are appropriately monitored to ensure that value for money is being achieved.

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

1 EXECUTIVE SUMMARY

Limitation of Scope

There was no limitation of scope.

Background

The Learning Support Team has recently restructured. The team has a clear structure in place with the Learning and Teaching Development Director overseeing the department. The Learning and Teaching Development Director reports to the Vice Principal – Quality and Innovation. The Learning and Teaching Development Director oversees a team of eleven: two Learning Support Specialists; three Learning Support Advisors; five Learning Assistants and a Learning Technology Assistant. The main role of the Learning Support Specialists is to assess the level of support that will be required and judge where resources should be used. The Learning Support Specialists also look to ensure the College is complying with awarding bodies assessment arrangements including principles, procedures and accountabilities involved. The three Learning Support Advisors are each assigned to one of the three College Faculties, their role is to provide effective and appropriate learning support and assessment of additional support needs within the College. The role of the five Learning Support Assistants is the delivery of the day to day delivery of the learning support services. This involves providing classroom support for learning activities in order to minimise barriers to learning and help support student independence. The role of the Learning Technology Assistant is to ensure that technological resources used by the Learning Support Team are operating correctly.

The allocation of a Learning Support Advisor to each of the three faculties within the College has allowed for greater integration between the Learning Support Team and Curricular departments. This has allowed the Learning Support Advisors to attend faculty meetings and gain feedback, discuss the learning support aims and to ensure all needs of the faculty are met.

The aim of the Learning Support Team is to provide additional support to students who require it. This could be due to a number of reasons such as a health problem, sensory impairment, mobility issue, mental health issue or a specific difficulty such as dyslexia. The support is provided in various forms such as the Learning Support Assistant attending classes, acting as a scribe and providing technology to students such as live scribe which assists in note-taking. The team also provide help to the student in transitioning in and out of College. When the student enrols this is completed using diagnostic assessment to determine the level of support the student requires. Where possible the College will invite the student to attend a Taster Day prior to them starting their actual course and this provides the Learning Support Team to start to evaluate the level of support required.

1 EXECUTIVE SUMMARY

The change in structure of the Learning Support Team has improved the value for money provided by the team. Previously a number of the learning support staff were on a lecturing salary with the same terms and conditions which would result in them having the Summer break or Easter break. This was viewed as expensive to the College and the decision was made to change this following an extensive Internal Review. As a result of the change in structure staff members are now all on support staff terms and conditions which has resulted in staff members now working through the academic holiday periods. This allows the team to work with learners who require learning support to complete needs assessment testing and evaluation. Overall the change in support contracts has allowed the Learning Support Team to provide an additional 39.35 hours per week to support learners without incurring additional costs and the flexibility of the new contracts ensure Learning Support staff members are available to support learners throughout the year.

Conclusion

Overall Conclusion

Overall Conclusion: Strong

From our review we can provide a strong level of assurance over the arrangements in place for providing learning support to students across the College. There is a clear structure within the department and the learning support services are integrated throughout the curriculum with sufficient resources in place to provide support. The department has also ensured they are able to provide value for money.

Summary of Recommendations

Grading of recommendations

	High	Medium	Low	Total
Learning Support	0	0	0	0

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

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 robust process in place for ensuring that departmental budgets are reviewed. Quarterly meetings between the Learning and Teaching Development Director and the Head of Finance and Procurement at the College ensures that budgets are monitored and any issues discussed.
2.	The College provide a wide range of services in terms of learning support. Particular attention is paid to transitioning from school to college and also progression within further education or employment. This is aligned with the College's goal of allowing students to become more independent.
3.	There are sufficient monitoring procedures in place with senior department members being provided with information that allows them to best place the resources to allow them to meet any objectives. The Learning Support Specialists are responsible for the monitoring of resources within the department. This allows for staff to be deployed to the areas where there is a learning support need and to allow the department to meet its objectives.
4.	The College has allocated a Learning and Support Advisor to each of the three Faculty's within the College. This has helped to ensure the department do not work in isolation and that learning support is integrated into the curriculum. The Learning Support department also work closely with other College support teams such as the Student Advice Centre to ensure that learners who have a range of support needs can be signposted to get any additional support out with the remit of Learning Support.

1 EXECUTIVE SUMMARY

The following is a list of areas where the College is operating effectively and following good practice.	
5.	The College has a clearly documented structure in place for its Learning Support Department with each level of staff having their own responsibilities.
6.	The department receive regular feedback from students at the end of block of classes. Faculty Council meetings are held and students will be asked about their experiences of the learning support services. The department also has a complaints log to ensure that any negative feedback is documented and addressed. To date the department has had 3 complaints and no complaint was upheld as the complainant was satisfied with the outcome. The department look to learn from this and detail the outcome and lessons learned from the complaint.
7.	There are clear policies and procedures in place with regards to learning support which outline the requirements of the College and learning support staff. These are available to staff on the College website and intranet.
8.	The Learning Support Department meet on a monthly basis to ensure that there is regular communication between staff members. Meetings are well documented and action plans are created to allow the staff members to work on the items raised. Regular communication is also held with other departments. The Learning Support Advisor for each faculty attend the Faculty Meetings of their designated faculty. The Learning Support Assistant attends lectures and is in constant contact with lecturers. The feedback from these communications is vital to the Learning Support Department and is considered and discussed at department meetings.

1 EXECUTIVE SUMMARY

The following is a list of areas where the College is operating effectively and following good practice.	
9.	The College has developed a new Learning Support Shared Area on the College intranet. This will go 'live' week commencing 3 April 2017. The aim of this is to have a shared area where the relevant academic staff can gain access to learning support plans, contact logs and all other relevant information. Previously this information was not stored in the one location.
10.	The College has ensured value for money within the department. Previously learning support staff were on a lecturing salary and conditions of service. The College felt that this was expensive and did not provide the best value for money. The new learning support team are on support staff terms and conditions. This ensures that the learning support team are required to work through the summer break which allows for them to work with the learners. This change has resulted in 39.35 hours extra per week being allocated to learning support.

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.

Learning Support

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

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

3 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 Committee meeting.

Audit stage	Date
Fieldwork start	20 March 2017
Closing meeting	24 March 2017
Draft report issued	7 April 2017
Receipt of management responses	26 April 2017
Final report issued	28 April 2017
Audit Committee	18 May 2017
Number of audit days	3

4 KEY PERSONNEL

We detail below our staff who will undertake the review together with the College staff we shall require to speak to during our review.

Wylie & Bisset LLP			
Partner	Ross McLauchlan	Partner	ross.mclauchlan@wyliebisset.com
Director	Graham Gillespie	Director of Internal Audit	graham.gillespie@wyliebisset.com
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Borders College			
Key Contact	Pete Smith	Vice Principal - Finance & Resources	psmit@borderscollege.ac.uk
Key Contact	David Killean	Vice Principal - Quality & Innovation	dkill@borderscollege.ac.uk
Key Contact	Catherine Elliot	Learning and Teaching Development Director	celli@borderscollege.ac.uk

Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thank them for their assistance and co-operation.

APPENDICES

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 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 review the arrangements in place for providing learning support to students across the College. Our review will consider feedback from staff and students about the quality of service provided and whether there is consistency across the College. We will consider whether the current arrangements provide value for money and a high quality of service.

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Scope of Review

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- Student feedback on learning support services is sought and acted upon to improve future services.
- Learning support services are appropriately monitored to ensure that value for money is being achieved.

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 is no limitation of scope.

Audit Approach

Our approach to the review has been:

- Discussion with staff to establish the key processes undertaken within the College.
- Review of the learning support structure.
- Review of relevant policies and procedures.
- Evaluation and walkthrough testing of controls in place.
- Consideration of possible improvements or efficiencies within the College.

It should be noted that any testing will be on a sample basis.

Potential Key Risks

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

- There may not be clear roles and responsibilities in place throughout the College for learning support.
- Learning support may not be appropriately integrated within the course curriculum.

- Insufficient resources may be in place to provide a high quality student support service.
- The range or quality of learning support provided by the College may not be adequate, or considered adequate by the students.
- Student feedback on learning support services may not be sought or may not be acted upon to improve future services.
- Learning support services may be poorly monitored or managed resulting in value for money not being achieved.