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AUDIT COMMITTEE REPORT

Subject: Internal Audit Assignment – Student Activity – Enrolments & Withdrawals	**Purpose:** **For Approval** ☒ **For Discussion** ☐ **For Information** ☐
Prepared by: Hazel Robertson, Vice Principal – Finance and Corporate Services	**Date:** 8 May 2019

Purpose: To consider the audit report on the College's IT systems.

Linked to Strategic Goal 3: Provide a high quality College experience.

Executive Summary:

The audit report on the management of the College's Student Activity – Enrolments and Withdrawals is attached.

Overall conclusion is strong with no recommendations and nine areas of good practice identified.

Recommendation: Committee consider and approve the findings of the report.

Previous Committee Approvals: n/a

For publication ☒	**For publication with redactions** ☐	**Not for publication** ☐

Wylie+Bisset
Chartered Accountants, Business & Tax Advisers

Borders College

Internal Audit 2018-19

Student Activity –Enrolments and Withdrawals
March 2019

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 the 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 assignment was to ensure that the College has appropriate arrangements in place for student enrolment and withdrawals. This review sought to provide assurance to the Board, via the Audit Committee, that the processes are robust and facilitate the efficient and effective management of the College's student records. This review followed applications through to enrolments and examined the support systems in place.

This assignment was agreed as part of the 2018/19 Internal Audit Plan.

Scope of review

Our objectives for this review were to ensure:

- Student records are run in an effective and efficient manner.
- Signed enrolment forms are held for all students and contain all information required by the Scottish Funding Council.
- The Board and SMT are provided with useful and meaningful information on a timely basis.
- An appropriate level of funding is claimed for those students with multiple enrolments.
- Withdrawals are processed in a timely manner and in line with guidance from the Scottish Funding Council.
- The College provide sufficient support to students throughout the enrolment process.

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 College's MIS Department consists of the:

- Head of MIS;
- MIS Supervisor;
- MIS Data Analyst; and
- 3 MIS Administrators.

The MIS Department are responsible for the processing of applications, enrolments and withdrawals. The College use Unit-e for the processing of applications and enrolments, with Celcat being used for timetabling and is managed by the Facilities Department. The MIS Department has a suite of procedures available to staff members to guide them on the application, enrolment and withdrawal process.

Student Enrolment

The College has an enrolment week for full time student enrolment. Other enrolments such as part-time courses are enrolled on the first day of their course.

On their enrolment day, the students are met at reception by a member of the Faculty. The College has a defined enrolment route for Students to follow during their enrolment. This involves visiting the main hall were the enrolment process is completed. The student will then visit members of various desks to complete their enrolment, these being:

- The enrolment desk;
- The finance desk;
- The bus pass desk; and
- The Bursaries Student Welfare desk (if required).

1 EXECUTIVE SUMMARY

Enrolment Desk
The first step of the enrolment session is for the student to visit the MIS enrolment desk to meet a member of the MIS Department. The member of the MIS Department will review the student's information on Unit-e confirming their information is correct. The Student will then also get their photograph taken for their student card. The enrolment form is then printed and signed by the student.

Finance Desk
The student will then move on to the finance desk for them to confirm their residency and if they have their funding in place or are due to pay for their course. Where the student has not confirmed their funding with SAAS, they are advised of the steps they need to take such as visiting the bursary area or student welfare area (which is in a different room for confidentiality).

Bus Pass Desk
Once the student has confirmed their residency and funding with the Finance Desk, the student will then visit the bus pass desk if they are entitled to a bus pass via their funding.

Bursaries/Student Welfare
If the student requires a bursary or is advised by a member of staff at the previous desks, they then visit the Bursary/Student Welfare room to complete their bursary application or even start it if required.

Once completed the lecturer will sign all enrolment forms. The enrolments are then collected by the MIS Staff and complete a final review before filing.

Student Withdrawals
The College use the Columbus system for recording student withdrawals. This is a front-end reader of Unit-e and where Columbus is updated, Unit-e is automatically updated and vice versa.

The Course Tutor or the Curriculum Learning Manager updates the following on Columbus:

- student status to withdrawn on Columbus;
- The FES 2 Outcome against the student's reason for leaving;

- Withdrawal reason; and
- Their last date of attendance.

Once all information is completed, an automatic email is sent to the MIS Department email address informing them that a student has withdrawn. Once the email is received by the MIS Department, one of the MIS Team will pick up the withdrawal and review the withdrawal. This will include a check on the students last physical date of attendance against the recorded date by the lecturer.

Student Associations view on support offered by the College on enrolment

We spoke with the Student Association's Vice President to get their view on the enrolment process. The Student Association believe there is enough support provided to students on enrolment and that the MIS Department, Finance Department and the Student Services Department "do a lot of good work and are available to students on enrolment and are knowledgeable". The Vice President who sits on the College's Enrolment Committee noted that they brought the following issues on the 2017/18 enrolment process to the Enrolment Committee:

- Timetables were not available for students on the day of enrolment; and
- Could the College implement pre-enrolment for returning students?

The Vice President noted that the Enrolment Committee are working to resolve the issues highlighted and is confident a solution will be in place for 2019/20 enrolment.

1 EXECUTIVE SUMMARY

Work Undertaken

Our work for this review included the following:

- Discussions with the relevant staff members in the MIS Department and a review of the current arrangements in place focusing on enrolments and withdrawals.
- A review of the application process in place at the College to ensure the information from the application forms is populated for use in enrolment forms.
- A review of the College enrolment process and sample testing of 5 course enrolments totalling 62 to ensure that College procedures are being adhered to.
- A review of the enrolment information obtained by the College to ensure that it captures the information required by the Scottish Funding Council.
- A review of the system in place to ensure that students accept the College terms and conditions.
- A review of the process in place for ensuring that credits are claimed in line with Scottish Funding Council guidelines for students with multiple enrolments.
- A review of the reporting arrangements in place regarding student enrolment and withdrawals to the Executive Team, Senior Leadership Team and the Curriculum & Quality Committee.
- A review of the withdrawals process in place and confirmation that this is adhered to based on sample testing of 21 (5% of withdrawals) students to ensure the withdrawal was processed in line with procedures. Please note that this was extended by 5 students, please see good practice point 1.
- A review of the support offered to students throughout the enrolment process including discussions with the Vice Principal of the Student Association to gain the students perspective.

Conclusion

Overall conclusion

Overall Conclusion: Strong
We can provide a strong level of assurance that the College has appropriate controls in place for student enrolment and withdrawals. We can also provide a strong level of assurance over the level of support offered to students throughout the enrolment process.

Summary of recommendations

Grading of recommendations				
	High	Medium	Low	Total
Student Activity –Enrolments and Withdrawals	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.	Our sample testing confirmed that withdrawals were processed in a timely manner. However, our sample testing of 21 withdrawals (5% of withdrawals at 19/03/19) found 1 withdrawal where the students withdrawal date differed from their last date of attendance. We extended our sample by 5 students and found no further issue. We have not raised a recommendation regarding this as we believe the College have procedures in place to ensure this would be picked up through internal checks carried out within the MIS Department prior to the completion of the FES return.
2.	As part of the completion of the annual FES Return, the Head of MIS will complete a review of all students who have multiple enrolments and update the system on whether credits can be claimed. This is in line with practice at our other Scottish College clients. We can also confirm that there were no issues with multiple enrolments during our Credits audit for 2017/18.
3.	The Vice Principal: Curriculum & Student Services prepares detailed reports on enrolments and withdrawals throughout the year to the Executive Team, Senior Leadership Team and the Curriculum & Quality Committee.
4.	The College has an Enrolment Committee which meets 3 times per year. The Committee consists of staff members from MIS, Student Funding, Finance, Curriculum, Marketing and 2 student members. The purpose of the Committee is to review the prior years enrolment for any improvements and to prepare for the coming years enrolment.
5.	We reviewed the enrolment forms in place at the College and can confirm that they contain all information required by the Scottish Funding Council. Our sample testing also highlighted that the College fully adhere to their enrolment process. Our sample testing of enrolment forms from 5 courses with a total of 62 students found that they were completed in line with College procedures and signed by both the College and the student in line with SFC requirements.

1 EXECUTIVE SUMMARY

The following is a list of areas where the College is operating effectively and following good practice.	
6.	The College use electronic application forms for Full-Time Courses, some part time courses and for School Link courses. Where an electronic application form has been used by the student the information is then prepopulated onto the enrolment form and confirmed by the student during their enrolment.
7.	The College has a robust process in place for student enrolments. The College hold an enrolment week where students are taken through their enrolment by various members of the College including the MIS Team, Finance Team and Student Support.
8.	The roles and responsibilities for applications, enrolments and withdrawals within the College are clear and known by staff members. There are also detailed procedures that document the steps necessary to complete each task available to staff members through the staff intranet.
9.	We spoke with the Student Association's Vice President to get their view on the enrolment process. The Student Association believe there is enough support provided to students on enrolment and that the MIS Department, Finance Department and the Student Services Department "do a lot of good work and are available to students on enrolment and are knowledgeable". The Student Association were aware of concerns raised during the 2018/19 enrolment process and are currently working with the Enrolment Committee to address the concerns for 2019/20 enrolment.

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.

Student Activity –Enrolments and Withdrawals

Benchmarking				
	High	Medium	Low	Total
Average number of recommendations in similar audits	0	1	3	4
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	18 March 2019
Closing meeting	20 March 2019
Draft report issued	3 April 2019
Receipt of management responses	25 April 2019
Final report issued	26 April 2019
Audit Committee	16 May 2019
Number of audit days	3

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

4 KEY PERSONNEL

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

Wylie & Bisset LLP			
Partner	Ross McLauchlan	Partner	ross.mclauchlan@wyliebisset.com
Senior Manager	Stephen Pringle	Senior Internal Audit Manager	stephen.pringle@wyliebisset.com
Senior	Scott McCready	Internal Audit Senior	scott.mccready@wyliebisset.com

Borders College			
Key Contacts:	Nancy Whiteley	Head of MIS	nwhit@borderscollege.ac.uk
	Hazel Robertson	Vice Principal (Finance and Corporate Services)	hrobertson@borderscollege.ac.uk
Wylie & Bisset appreciates the time provided by all the individuals involved in this review and would like to thanks 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 assignment is to ensure that the College has appropriate arrangements in place for student enrolment and withdrawals. This review will seek to provide assurance to the Board, via the Audit Committee, that the processes are robust and facilitate the efficient and effective management of the College's student records. This review will follow applications through to enrolments and will examine the support systems in place.

This assignment was agreed as part of the 2018/19 Internal Audit Plan.

Scope of review

Our objectives for this review are to ensure:

- Student records are run in an effective and efficient manner.
- Signed enrolment forms are held for all students and contain all information required by the Scottish Funding Council.
- The Board of Management and SMT are provided with useful and meaningful information on a timely basis.
- An appropriate level of funding is claimed for those students with multiple enrolments.
- Withdrawals are processed in a timely manner and in line with guidance from the Scottish Funding Council.
- The College provide sufficient support to students throughout the enrolment process.

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 will be:

- Discussion with key personnel to establish the current arrangements for student records in particular enrolment and withdrawals.
- Evaluating these arrangements to confirm their adequacy.
- Review of documentation to confirm that robust policies and procedures are in place and that the arrangements in place comply with current guidance and good practice.
- Sample testing to confirm that procedures are being adhered to by relevant staff.

Potential key risks

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

- The processes within the Student Records department are inefficient and ineffective.
- The College may be unable to claim funding for students for whom it does not hold a fully completed and signed enrolment form.
- In the absence of useful, meaningful and timely information, the Board of Management and/or SMT may make decisions based on incorrect, inaccurate or outdated information.
- Funding is overclaimed for students with more than one enrolment at the College.

B ASSIGNMENT PLAN

- Funding is claimed for students who have not attended the College beyond the 25% required date.
- The College do not provide sufficient support to students throughout the enrolment process.