

AGENDA

PRIVATE PRE-MEETING WITH EXTERNAL AND INTERNAL AUDITORS (NON EXECUTIVE BOARD MEMBERS AND AUDITORS ONLY)

A private pre-meeting with auditors and non-executive Board members will be held on Thursday 19 November 2020 from 1.45pm to 2.05pm. Please join via Microsoft Teams.

Papers highlighted in purple font have not been published with the agenda as they are either due for future publication or are not in the public domain.

No	Item	Action	Lead	Pages
1	External / Internal Audit Process	Discuss	SM	2-2

AUDIT AND RISK COMMITTEE

A meeting of the Audit and Risk Committee will be held on Thursday 19 November 2020 from 2.15pm to 3.15pm. Please join via Microsoft Teams.

No	Item	Action	Lead	Pages
1	Welcome, Apologies and Declarations of Interests	Note	SM	N/A
2	Minutes of the Previous Meeting: 10 September 2020	Approve	SM	
3	Matters Arising / Actions Outstanding	Note	SM	3-4
4	Internal Audit:			
	4.1 Update on Internal Audit Actions: Exception Report	Note	IA	
	4.2 Credits Return 2019-20	Note	IA	
	4.3 Student Support Funds 2019-20	Note	IA	
5	Draft Audit Committee Annual Report to the Board of Governors	Approve	SD	
6	Risk Register Update	Note	SD	5-11
7	National Fraud Initiative (NFI) Update	Note	SD	
8	Fraud Prevention Policy: Near Miss Incident	Note	SD	
9	Date of Next Meeting Thursday 25 February 2021 at 3.30pm	Note	SM	N/A

BOARD OF GOVERNORS OF FIFE COLLEGE**Audit and Risk Committee: Private Pre-Meeting with External and Internal Auditors****External / Internal Audit Process****1 Introduction**

It is considered good practice for Audit Committees to meet auditors (in particular External Auditors) in a private session without management present. The purpose of this is to allow the Committee to ask questions on matters that might not have been specifically addressed as part of the audit.

This arrangement does not remove or replace the right of the auditors to request a private meeting with the Audit and Risk Committee at any time should concerns arise that they wish to raise.

2 Extract from “Audit Committees – a Framework for Assessment”

The purpose of the meeting is to:

- “Enquire whether any members of executive management are frustrating audit enquiries
- Identify and understand differences of opinion between management and the external auditor, facilitating their resolution and monitoring implementation of the agreed solution
- Enquire whether there are aspects of management’s attitude towards control and financial governance which could be improved
- Consider any request by the external auditor to resign
- Discuss feedback on the external auditors’ overall performance.”

3 Some Potential Areas for Discussion

- Attitudes – management’s attitude towards financial reporting, internal controls and the auditor
- Resources – the adequacy of people and other resources in the financial management area and the internal audit function
- Relationships – the nature of the relationship between the auditors and management
- Other Issues – other issues of concern to the Audit Committee or the Auditor

4 Recommendations

- Members of the Committee are invited to discuss any issues not specifically addressed as part of the audit.
- The Chair is invited to feedback the outcome of any discussions, in particular action points and recommendations, to the Principal.



Board of Governors: Audit and Risk Committee

Actions Outstanding / Progress Made

Key:

	Outstanding and deadline passed
	Progressing and on target
	Complete

	Date of Meeting	Action	Responsibility	Deadline	Status	Comments
1	10.09.20	To approve the estimated increase in external audit fees as outlined in the paper. Any significant variance from these should be brought back to the Committee's attention for approval.	External Auditors	19.11.20		Complete. No change to estimated fee intimated to us
2	10.09.20	To make the suggested changes to the draft letter and send this to the External Auditor once finalized and signed by the Chair.	M Philp	31.10.20		Complete
3	10.09.20	To issue a communication to Board members ensuring they understand what is meant by related parties.	M Philp	31.10.20		Complete. Communication drafted and will be issued prior to the meeting
4	10.09.20	To discuss offline the proposed changes to the format of the exceptions report paper.	Internal Auditor / S Dunsmuir	19.11.20		Complete. Discussion held and auditors will take forward as appropriate
5	10.09.20	To approve the internal audit plan.	Internal Auditor / S Dunsmuir	19.11.20		Complete
6	10.09.20	To discuss offline the proposed changes to the format of future internal audit plan reports.	Internal Auditor / S Dunsmuir	19.11.20		Complete. Discussion held and auditors will take forward as appropriate
7	10.09.20	To add into the risk paper going to the Board of Governors details about the post risk occurrence scenario exercise undertaken by the Executive Team to give members further reassurance.	S Dunsmuir	30.09.20		Complete
8	10.09.20	To recommend to the Board of Governors the Strategic Risk Register 2020-21 for approval.	S Dunsmuir	30.09.20		Complete
9	10.09.20	To add risk tolerance into New Campus risk register so that it mirrored the strategic risk register format, and to do some scenario	S Reekie	19.11.20		It is suggested that action be transferred from ARC to NCPB for monitoring as NCPB

	Date of Meeting	Action	Responsibility	Deadline	Status	Comments
		planning exercises.				reviews risk register at each meeting
10	10.09.20	To provide updates to the Committee (at least annually) on the outcome of tests, lessons learned and significant changes to the Incident Response Plan or approach taken.	M Philp	30.09.21	👍	Complete. Added to indicative calendar of items
11	10.09.20	To suggest to the Director: OD and HR that a question relating to openness/willingness to give feedback under the Whistleblowing Policy and any barriers to doing this be included in the next staff survey.	M Philp	30.09.20	👍	Complete. This will be considered for future surveys



COVER SHEET FOR PAPERS TO BE CONSIDERED BY THE BOARD

Strategic Risk Register 2020-21	
Date of Meeting:	Thursday 19 November 2020
Purpose:	To present to the Audit and Risk Committee the updated Strategic Risk Register 2020-21.
Intended Outcome:	Audit and Risk Committee Members are invited to approve the Strategic Risk Register for 2020-21, as well as review the controls in place for the top 13 risks and give assurance to the Board that the risks are being appropriately controlled by Management.
Paper Submitted by:	Susan Dunsmuir, Chief Financial Officer
Prior Committee Approvals:	N/A
Financial Implications:	N/A
Equality and Diversity Implications:	N/A
Risks Assessed:	N/A
Publicly Available:	Yes
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Date of Production:	9 November 2020

BOARD OF GOVERNORS OF FIFE COLLEGE

Audit and Risk Committee

Strategic Risk Register 2020-21

Introduction

- 1 The Strategic Risk Register is monitored and reviewed on a quarterly basis by the Executive Team, in order to give assurances to the Board of Governors, via the Audit and Risk Committee, that risks are being controlled appropriately. This paper provides the latest update for comment.

Changes to the Risk Environment

- 2 The Strategic Risk Register has been reviewed as at end October 2020 and an updated version of this is attached. We have also undertaken a review of departmental risk registers to ensure alignment.
- 3 The summary below details those risks where significant changes have been made, however all individual risk sheets, including those where minor or no changes have been made, can be accessed via the following link: [Risk and Opportunities Register 2020-21](#).
- 4 Specific changes to highlight to the Audit and Risk Committee are:
 - **Risk 1 – Failure to implement effective financial planning and control regarding estates and deliver outcomes for the College:** The description for this risk previously read as above, however following discussions at the Executive Team meeting on 5 November 2020 it was suggested that the wording of risk 1 be changed to:

“Failure to maintain and deliver improvements to college estate and deliver outcomes for the College.”

The risk was updated as a possible consequence that the planned works’ may take longer to complete, however we are continuing to engage with contractors on ability to commence works. Also noted that we continue to maintain dialogue with the landlord regarding any further extension of the lease at Rosyth. Based on these updates the likelihood score for both the Gross and Net Risk were reduced from 4 to 3. Subsequently the overall Gross Risk score reducing from 16 to 12 and the overall Net Risk score reducing from 12 to 9, therefore changing from high to moderate.

- **Risk 2 – Failure to achieve annual financial targets in line with the five year financial forecast plan:** Update provided on preventative control measures and uncertainty re SFC/SG funding support for a voluntary severance scheme. While decision awaited, we are progressing with our plans and will fund from 2019/20 underspends if funding support is not received from SFC. The reforecast process for 2020/21 has now been completed and this updated position maintains a marginal surplus to the end of July 2021. Based on these updates the Net Risk score has been reduced from 12 to 9 which has resulted in the overall Net Risk reducing from high to moderate.

- **Risk 4 – Failure to focus on wider wellbeing of staff and students:** Updated to reflect a second COVID spike. No change to the risk scoring.
 - **Risk 5 – Failure to achieve student recruitment targets across GIA and Non-GIA income activity and to deliver relevant, inclusive and sustainable regional curriculum, including ensuring successful outcomes for all students:** Now that the cut-off date for 2020-21 has passed, the curriculum plan has been reviewed at F1 and returns an achievement of the credit target. Additional work is being carried out with the East Central Scotland Colleges collaboration which will use innovative and flexible methods of delivery and bespoke training to support the economic recovery. Based on these updates, the Net Risk score has been reduced from 12 to 9 which has resulted in the overall Net Risk reducing from high to moderate.
 - **Risk 7 – Risk of external political/funding/regulatory changes:** Update provided on preventative control measures including SFC issuing phase 1 of the review of coherent provision and sustainability in Further and Higher Education. No change to the risk scoring.
 - **Risk 10 – Failure to achieve positive and sustained transitions for students and to create attractive and motivating learning environments for progressive learner journeys:** Adjustments are being made to delivery models and materials to continue to support online delivery, where required. We continue to work closely with universities regarding articulation routes and feeding into economic recovery plans such as the Youth Guarantee Scheme and Kickstart Scheme. Based on these updates, the Net Risk score has been reduced from 12 to 9 which has resulted in the overall Net Risk reducing from high to moderate.
 - **Risk 11 – Failure to take steps to maintain reliable IT infrastructure and to protect systems from attacks and misuse, possibly remotely over the internet:** Update provided on some of the preventative control measures put in place to reduce risk including proposals for multi-factor authentication to protect access to key services including MyDesktop, TechOne and Microsoft 365. No change to the risk scoring.
 - **Risk 12 Failure to comply with statutory or regulatory requirements leading to a breach of legislation, resulting in legal action, a fine or another penalty against the College.** Updated to note that the accessibility statement is now available on the College website and will be reviewed annually. An additional contingency was added in relation to ensuring that the College is fully aware of data that is stored or transferred outwith the UK. No change to the risk scoring.
 - **Risk 13 Failure to deliver new appropriate accommodation in Dunfermline and deliver outcomes for the College:** Updated to reference that the masterplan for the campus was delivered October 2020 and a masterplan plus is now underway. An update was submitted to DFM October 2020 and a progress meeting is planned November 2020. No change to the risk scoring.
- 5 Following this review, two risks remain outwith their tolerance levels, namely Risks 7 and 8. There continues to be uncertainty around employer's appetite to transact commercial training due to prioritising business operations and recovery, as well as economic

uncertainty and the ongoing and evolving guidance from SFC and Scottish Government and other regulators of our activities during the pandemic and economic recovery.

- 6 The Executive Team continues to monitor the position of the risks, with appropriate action being undertaken as and when required.

Recommendation

- 7 Members of the Audit and Risk Committee are invited to:
 - Comment on the strategic risks and whether any should be considered for removal/adjustment;
 - Consider whether any new risks should be considered for inclusion.

Audit and Risk Committee members are invited to review the controls in place for the top risks and give assurance to the Board of Governors that the risks are being appropriately controlled by management.

RISKS 2020-21							RISK MANAGEMENT							ACCOUNTABILITY				
RISK REFERENCE	STRATEGIC OBJECTIVE	RISK DESCRIPTION	GROSS IMPACT ANALYSIS				CURRENT RISK MANAGEMENT STRATEGY (what already happens now)	Strength (S,M,W)	NET IMPACT ANALYSIS			Net Risk	Risk Tolerance Level	Does the Net Risk Score meet the Tolerance Level?	Further Action Required	Risk Owner & Timetable	Assurances Available	Risk Status
			Impact	Likelihood	Gross Risk Score	Gross Risk			Impact	Likelihood	Net Risk Score							
1	Estates	Failure to implement effective financial planning and control regarding estates and deliver outcomes for the College	4	3	12	High	<ul style="list-style-type: none"> Refresh of Estates Strategy to be approved by board December 2020 Backlog maintenance agreed for 2020-21 Extension to lease at Rosyth Campus agreed with Landlord, however maintaining dialogue regarding any further extensions. Maintaining engagement with contractors on ability to commence works when College accessible. Work with colleagues across college to understand who needs to be in the premises and continually evolve, to ensure estates adjustments are made as required. Changes to the estate to ensure that social distancing measures can be achieved and student experience maintained. 	S	3	3	9	Moderate	9	Yes	Refresh of Estates Strategy to be approved by board December 2020. Funding proposal to improve Glenrothes campus to be submitted in line with new campus business case. To have plans in place which assumes that we would not have the same access to contractors and not have the expected level of spend to permit us to carry out work as planned.	S Reekie	Viewfield disposal in active negotiation.	↘
2	Finance	Failure to achieve annual financial targets in line with the five year financial forecast plan.	4	4	16	High	<ul style="list-style-type: none"> Within the short terms to the end of 2019/20 we have reviewed our financial position and spending plans to minimise the possibility of a deficit being returned by the College for this year end. As we finalise the year end audit to the 31st of July 2020 we are projecting a surplus as a result of the delay in expenditure which will now impact new financial year 2020/21 as expenditure requirements are pushed into next year. Income and expenditure activity during 2020/21 will continue to be reviewed by budget holders and finance to ensure these are aligned where possible. Our Exec Team, Finance Committee and Board have now considered a range of budget scenarios for our 2020/21 financial year which ranged from an underlying deficit of £2,667k to a surplus of £25k. Financial forecast to 2022/23 has been completed and returned to SFC. There are various uncertainties and assumptions currently being made around income sources, cost savings and funding support from SFC which have not been confirmed. The college is currently undertaking its F1 reforecast process which will update the 2020/21 budget position to incorporate the latest recruitment positions, non-SFC income expectations and resourcing requirements. We are working closely and constructively with SFC in analysing the outputs from the sector FFR exercise to support the wider financial sustainability of the sector and support requirements and await the output of the SFCs analysis of this. We are seeking SFC/SG funding support for a voluntary severance scheme, we await the outcome of their decision on this, we are progressing with our plans and looking to fund from expenditure underspends or savings if funding support is not received from SFC. The above will continue to be supported by the following regular controls within College planning processes including: <ul style="list-style-type: none"> Review of staffing structures and cost base; Rigorous budgeting and forecasting; Ongoing drive for efficiencies and realisation of "invest to save"; Researching alternative delivery approaches; Effective planning and recruitment processes. Customer /Client engagement; Targeted marketing and sales plans. Engagement with SFC/SG on the funding requirements for the New Build project Finance have now completed the reforecast process for 2020/21 following review of requirement, non-SFC income, potential restructuring impacts and staffing resource requirements in line with the curriculum delivery. This updated position maintains a marginal surplus to the end of July 2021. 	M	3	3	9	Moderate	9	Yes	Continuing review of processes and systems for further efficiencies. The 5 year financial forecast submitted to SFC on the 27th of September 2019, will need to be reviewed. Continued engagement with SFC and other Government agencies. Ensure as part of the New Build business case completion the College Finance team play a key role in reviewing the financing arrangements of the project costs and the ongoing financing model for the build once complete.	S Dunsmuir	Monthly budget/performance meetings.	↘
3	Curriculum Design and Development	Failure to make use of current and emerging technology and to be in a position to continuously enhance digital capability to offer the flexible and innovative learning and teaching delivery modes expected by learners and all stakeholders and necessary to support sustained delivery.	4	4	16	High	<ul style="list-style-type: none"> Enhancement of Digital Capability through targeted investment in physical and human resources. Issuing of equipment and guidance to staff and students. Collaboration with internal and external stakeholders / production of guidelines on alternative arrangements. Communication strategy and continued support and monitoring arrangements at college, faculty and team level. 	M	3	3	9	Moderate	9	Yes	Continued investment in physical and human resources. Implementation of dedicated Digital Learning Development across College role. Continued agreed financial flexibility for appropriate variation / replacement of equipment. Implementation and monitoring of agreed College minimum standard of requirement for Digital Skills as part of the Leadership Framework.	D Leslie	Student and external Stakeholders feedback.	→
4	Health and Safety	Failure to focus on wider wellbeing of staff and students.	4	3	12	High	<ul style="list-style-type: none"> Ongoing engagement with staff and student body. Always giving Health & Safety agenda priority. BCP group looking at cross college activity to co-ordinate activity to ensure we can operate within safety guidelines during covid-19 crisis. In addition to consider how best to protect staff, students and their families, if they fall within the vulnerable category. Ensure PPE is available as appropriate, additional cleaning of estate and hand sanitisers are available around the campus and monitor both cleaning and supplies. All covid control measures implemented within the College meet the Scottish Government Guidelines will be monitored and updated as required. This will include updates from Government and identified changes to improve control measures to improve safety of all within the College environment. All Health & Safety Policy and Procedures are updated in line with schedules review dates. Application of these policies and procedures are monitored through Audit procedures & workplace inspections. HSE safety alerts are being reviewed, procedures updated as required. 	S	3	2	6	Moderate	6	Yes	Improved uptake of Near Miss reporting. Review Health & Safety Committee Structure. Roll out of Workshop PPE Signage. External H&S audit now completed with recommendations from the audit now being implemented.	S Reekie	Continuing safety inspections. Involvement of student representatives on Health and Safety and Wellbeing Action Group.	→
5	Curriculum Design and Development	Failure to achieve student recruitment targets across GIA and Non-GIA income activity and to deliver relevant, inclusive and sustainable regional curriculum, including ensuring successful outcomes for all students.	4	4	16	High	<ul style="list-style-type: none"> Robust curriculum planning and cross reference to Outcome Agreement. Equal priority given to GIA and commercial income. Effective strategic collaboration with employers and with partner organisations. Realistic target setting and constant monitoring of recruitment against target. Integration of full cost and GIA activity with alignment of curriculum offering. Collaboration with external stakeholders, including commercial clients and agreed alternative arrangements. Collaboration with funding and awarding bodies and agreed alternative arrangements. Review of progression and recruitment processes as appropriate. Scenario planning in collaboration with funding and awarding bodies. Scenario planning and introduction of new models in collaboration with external partners e.g. schools. 	M	3	3	9	Moderate	9	Yes	Strategic curriculum planning tied to Regional Outcome Agreement. Effective sharing and utilisation of resources at regional level, including with external partners. Increased flexibility in design and delivery to allow for variety of flexible learning and training opportunities. Effective planning and recruitment processes. Integrated marketing plans with curriculum and business development teams.	D Leslie	Student and external Stakeholders feedback Achievement of KPIs	↘

RISKS 2020-21							RISK MANAGEMENT							ACCOUNTABILITY				
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			Impact	Likelihood	Gross Risk Score	Gross Risk			Impact	Likelihood	Net Risk Score							
6	Staff	Failure to develop capacity and skills mix that fits the strategy.	4	3	12	High	<ul style="list-style-type: none"> Curriculum planning cross referenced to staffing and estates requirements. The PDR was developed online to facilitate the process being undertaken remotely. Curriculum planning discussions are still taking place based on what is currently known. There is new content being added to the working from home area of the Gateway to support people's development whilst not in College. The procurement process for a new CLPL platform continues. Career pathways including for leadership have been developed and are due for launch before the end of this calendar year, subject to ET approval. 	M	2	2	4	Low	6	Yes	Work on developing a leadership and career pathway framework is continuing in line with the requirements of the career pathways and leadership framework. This will then support ongoing development of the CLPL platform.	Z Franklin-Hills	Progress of actions within the HR Strategy and Workforce Plan 2018 - 2023.	➔
7	Finance	Risk of external political/funding/regulatory changes.	4	5	20	Severe	<ul style="list-style-type: none"> Take account of any foreseen changes/cuts in budget planning and spending plans. Ongoing participation within sector groups across the College. Reverting to online delivery and home working to maintain college services and processes. Adapt and make adjustments to College processes and procedures to maintain service operations. Provide relevant support to students and staff on resources, guides, health and wellbeing to enable ongoing learning and teaching and support services. Remain abreast of sectoral/governmental developments, liaising with auditors and response to SFC circulars. Remain abreast with developments on the New Build campus funding model and financing arrangements agreed with SFC/SG. Principal sector lead on College financial position following Covid-19 supported by CFO and 4 other sector FDs Actively engaging with SFC and SG on financial implications for the College sector. Providing support and recommendations on system changes and flexibilities required to support the financial sustainability of the sector. Actively engaging with other government agencies such as SQA, SDS and other awarding bodies to support student achievement. 	M	3	4	12	High	9	No	Prepare scenario planning for 2020/21 budget following impact of Covid-19. Close engagement with SFC and sector Colleagues on budget assumptions to support a sector wide position. Move to longer-term planning horizon and review the 5 year financial forecast following impact of COVID-19.	S Dunsmuir	Maintain ongoing dialogue with SFC/auditors/Finance Community of Practice.	➔
8	Commercial Income	Risk that we fail to achieve and grow commercial income in line with the five year financial forecast plans.	4	5	20	Severe	<ul style="list-style-type: none"> Remain abreast with client positions following restrictions of Covid-19 and impact thereof. Engage with SFC to continue to secure funding allocated to clients training now postponed. Revert training offering to remote or online delivery. Engagement for SFC and SDS on proposals to support ongoing achievement of MA/VQ qualifications. Review product offering and adjust to support changing needs of clients. Engagement with SPS on supplier relief to ensure continued payment of fixed costs on the contract. Providing ongoing support and services to SPS and working with them to review the offering as restrictions on COVID-19 change. Review target/budget setting. Adjust marketing as required. Review complete curriculum and commercial offering for 2020/21 to make adjustments to offering and delivery models. Working closely with clients on requirements. Engagement with SFC to direct funding underspends to support clients in maintaining their essential/mandatory training needs to resume operations following ease of COVID-19 restrictions. Work with SDS to create pre-apprenticeship programmes to maintain the MA pipeline and activity as business recover. Constant review of KPIs. Monitor return on investment. Constant review of delivery options. Departmental restructure/more integrated planning/workforce. Creation of sales plans per faculty area directing focus on target markets. Ensure estates team are kept abreast with estates related enhancements/changes required to support delivery. 	M	4	4	16	High	9	No	Integration of full cost and GIA activity. Creation of sales plans per faculty area directing focus on target markets. Enhance 2020-21 Employer Engagement activity to support economic recovery and the College impact and support thereof. Follow up of employer underspends on the 2019/20 Flexible Workforce Development Fund (FWDF) and promotion of the 2020/21 new fund.	S Dunsmuir	Targets achieved.	➔
9	Staff	Failure to achieve cohesive culture.	4	4	16	High	<ul style="list-style-type: none"> Development of culture through the refreshed vision and values and adhering to the Fair Work Convention. Delivery mechanisms have altered through the use of teams and zoom to keep in contact with colleagues and the Trade Unions. CLPL content is now through online content and the PDR process conducted online too. The Employee Engagement survey has been conducted and results will be carefully communicated to managers and colleagues through the online communication methods now in place. 	M	2	3	6	Moderate	6	Yes	Continue to improve communications. The Employee Engagement survey has been conducted and results will be carefully communicated to managers and colleagues through the online communication methods now in place. The pathways and leadership framework are being developed and will be presented to the ET in November with an expected launch date of December 2020.	Z Franklin-Hills	Effective relationships with the recognised Trade Unions.	➔
10	Curriculum Design and Development	Failure to achieve positive and sustained transitions for students and to create attractive and motivating learning environment for progressive learner journey.	4	4	16	High	<ul style="list-style-type: none"> Maintain a relevant and future focused regional curriculum based on up to date LMI and active, collegiate relationships with partner organisations to ensure streamlined learner journeys and increase successful outcomes for all students. Collaboration with awarding bodies and external stakeholders to ensure continuity, based on alternative arrangements. Sustained support to / communication with student, staff and stakeholders to enable transitions. Scenario planning to adapt future delivery as appropriate. 	M	3	3	9	Moderate	9	Yes	Further develop efficient and effective curriculum pathways at College and regional levels. Introduce flexibility in building design to support variety of learning and teaching contexts and approaches to increase accessibility. Work is currently underway in tandem with Dunfermline Learning Campus.	D Leslie	External stakeholders feedback.	➔
11	Information Technology	Failure to take steps to maintain reliable IT infrastructure and to protect systems from attacks and misuse, possibly remotely over the internet. Steps may be technical or procedural in nature. Technical steps more easily addressed than procedural steps which require buy in from staff and learners across the College.	5	4	20	Severe	<ul style="list-style-type: none"> Digital Strategy specifically highlights Cyber Resilience and Digital Capabilities. Accordingly a programme of outreach to staff and learners is in place to highlight risks and train staff to minimise their exposure. Technical measures are a core part of the Infrastructure Team's remit and ongoing monitoring activities are in place to identify and respond to incidents when they are detected. Mandatory multi-factor authentication used to protect privileged accounts. Targeted multi-factor authentication used to protect access to key services including MyDesktop, TechOne and Microsoft 365 for all staff users when logging in from untrusted or high risk locations. 	M	3	2	6	Moderate	6	Yes	Periodic Phishing/Cyber Awareness testing programme in place. These will be backed by KPIs identifying completion rates and the incidence of cyber breaches. Rehearsal of playbook / response plan scenarios to ensure Cyber or IT incidents are dealt with correctly. Deployment of 2 Factor Authentication for staff accounts to reduce the impact of compromised account credentials following deployment to all administrative and high privileged accounts.	K Getchell	Targets achieved.	➔

RISKS 2020-21							RISK MANAGEMENT							ACCOUNTABILITY				
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12	Governance	Failure to fully comply with statutory or regulatory requirements leading to a breach of legislation, resulting in legal action, a fine or another penalty against the College.	5	5	25	Severe	<ul style="list-style-type: none"> Mandatory Training in place for all staff, relevant policies and procedures in place with updates communicated with staff regularly. CLPL and staff workshops / creation of a professional learning log / close working with DWP and employability delivery partners to the PDR process for staff Access by key staff to seek advice as required (eg College solicitors, insurers, police, H&S Executive, Scottish Information Commissioner's Office, Information Commissioner's Office, UK Visa and Immigration Office). Additional guidance prepared for staff on how to process personal data whilst working from home. Information on CyberSecurity risks regularly posted on Gateway. Statutory timescales for FOI(S)A requests for information has been temporarily increased from 20 to 60 working days. Antivirus software rolled out with all College devices issued for remote working. 	M	4	2	8	Moderate	9	Yes	Regular H&S and DP audits and briefings to be undertaken. Ongoing reviews of policies, procedures and arrangements to ensure compliance / learn from experiences / good practice. Accessibility Statement published on College website and will be reviewed annually.	Executive Team (S Reekie, D Leslie, S Dunsmuir, K Getchell, M Philip)	Main policies and procedures approved. Agreements re data sharing/processing being put in place. Internal Audits cover all key areas of strategic risk on a rolling basis	➔
13	Estates	Failure to deliver new appropriate accommodation in Dunfermline and deliver outcomes for the College.	5	3	15	High	<ul style="list-style-type: none"> Progress New Halbeath Campus as part of Integrated Campus with Fife Council/University. Maintain dialogue with SFC /Scottish Government to obtain additional longer term estates maintenance funding. Where appropriate use professional advisor to guide/assist to qualify risk and mitigation. 	M	3	3	9	Moderate	9	Yes	Capital grant funding for new Dunfermline Campus agreed, subject to successful delivery of outline business case (summer 2020) followed by full business case (early 2021). Masterplan for campus delivered October 2020 and masterplan plus underway. DFM update submitted October and progress meeting planned November 2020.	S Reekie	Integrated Campus Masterplan commenced. Governance model with all stakeholders put in place.	➔