Queen Mary
UNIVERSITY OF LONDON

Internal Audit Recommendation Tracker

Outcome requested	Audit and Risk Committee is asked to **note** progress with the internal audit recommendations.
Executive Summary	Updates from lead officers have been provided for all of the actions. The full list of actions has been included for review. 27 items have been progressed to completion. 1 item has been deemed no longer relevant. 13 items remain open and are being progressed. The last column details the revised deadlines for items proposed by the responsible officers. Newly proposed deadlines **have been highlighted in red.** The Executive will provide any further updates at the meeting. Column D: items in red = not completed, items in green = completed.
QMUL Strategy:	Internal audit supports all areas of the strategic plan.
Strategic Risks:	Internal audit considers all risk areas.
Subject to prior and onward consideration by:	QMSE 20 September 2016 ARC 03 October 2016
Confidential paper under FOIA/DPA:	No
Equality Impact Assessment:	Not required
Timing:	Regular report to Audit and Risk Committee
Author:	Eleanor Crossan, Governance Administrator
Date:	15 September 2016
Senior Management/External Sponsor	Laura Gibbs, Chief Operating Officer

Audit Plan Year	Audit Title Code	Auditor Priority	Agreed due by date Red = not complete Green = complete	ARC meeting to report progress to	Finding / Risk / Recommendation	Management Response in Audit	Responsible Officer	Management Notes on progress	Status	Revised deadline proposed by Management Red = high priority
1516	MATH 01	Red	Implemented	October 2016 ARC	**Cessation of Project Board formally known as the Working Group (PWG)** Our review confirmed that no Project Board (PB) meetings were held between April 2015 and November 2015. Due to changes in staffing we have not been able to confirm why this was the case but it meant that at a critical period there was no oversight or challenge on the maths refurbishment project. Going forward, the College needs to ensure the Estates Strategy Board (ESB) has a process in place where it has assurance that PBs are taking place as expected and if there are any significant periods where they are not running that alternative arrangements are in place.	**Accepted** We will add to the current project dashboard reports (which are submitted to each meeting of ESB) a grid showing meetings that have taken place in the academic year and who attended, and the schedule of future meetings. ESB will escalate to QMSE any concerns about the frequency of meetings, or about attendance, so that appropriate action can be taken.	Director of Estates and Facilities	**Update August 2016:** Dates of meetings added to Project Dashboards that are presented to Estates Strategy Board	Due	Complete
1516	MATH 02	Red	Implemented	October 2016 ARC	**Incorrect calculation of project costs** A number of the costings were incorrectly calculated. These included VAT, which was only calculated on the construction costs in the information presented to the ESB for approval of a tender. Additionally we note that there were dashboard reports for costs which were produced by the PM, however it is unclear if these were ever presented to any formal meetings as they are not included or referred to in meeting minutes. We recommend that the College review the procedures they have in place to ensure that project costs are correctly calculated. This may involve ensuring for significant projects a second review is held before the information is provided to the ESB for approval. This will ensure that decisions are made using the accurate financial information. Additionally we recommend costing dashboard reports are put as a standing item for significant projects on both the PB and ESB. Evidence of review of these should be clearly documented in minutes to provide assurance the process is being undertaken.	**Accepted** We will review the procedures for costing (which will include independent review) and our current project dashboard reports, to improve the transparency of the costing information provided to boards. We will also ensure that discussions at board meetings are recorded appropriately.	Director of Estates and Facilities	**Update August 2016:** Cost reports now included in ESB papers. Performance objectives set for Senior Project Managers.	Due	Complete
1516	MATH 03	Red	Implemented	October 2016 ARC	**Lack of costings provided with the change control register and self-approval by PM** Although there was a change control register being produced, there were no costings attached to it, which meant no visibility on the financial impact of the changes. We did not identify if this schedule was provided for review	**Accepted**	Director of Estates and Facilities	**Update August 2016:** Change control established on all Major Projects. Process Review Group established to review and improve procedures, to include change control procedures.	Due	Complete

					at the ESB. Additionally, we did not identify whether the changes were approved by the PB as the schedule indicated that the PM was approving the changes regardless of the cost. We recommend that the change control register should include estimated costings. In line with financial regulations this should be subject to approval limits for authorisation.					
1516	MATH 04	Red	Implemented	October 2016 ARC	**Lack of formal contract in place between the College and the initial project managers or contractors** We could not locate a formal signed contract in place with either the project managers or the contractors. The agreement in place only consisted of emails and purchase orders which included the terms and conditions. We recommend that all projects should have a formal contract in place before any work commences with all terms and conditions included and approval obtained from the relevant board. This ensures formal monitoring of delivery of work can occur and provides the College with legal recourse in the event contractors do not deliver.	**Accepted** We will define a process to ensure that formal contracts are put in place in advance with appropriate legal input. We will also expand the current project dashboard reports to include relevant information about the status of contracts.	Director of Estates and Facilities	**Update August 2016:** Contracts and agreements added to Dashboard. Backlog of contracts under review for completion, execution and safe storage;	Due	Complete
1516	MATH 05	Red	Implemented	October 2016 ARC	**No evidence of a business case provided to any board for review or risks being discussed** Our review of minutes for the ESB, QMSE, FIC, or Council Board did not identify it there was a business case included apart from a design brief where issues such as risks or costs had been fully considered. We recommend that all projects should have a clear business case with risks to the College being discussed. Evidence of review should be clearly documented in minutes to provide assurance the process is being undertaken and outcomes actioned.	**Accepted** A full business case will be considered by ESB and QMSE for all estates new build and refurbishment capital projects that are valued at >£2m, and a record of the discussion will be included in the minutes. For projects that are valued at >£5m, including projects that are initially valued below this amount and are subsequently expanded, the business case will also be considered by F&IC and Council.	Director of Estates and Facilities	**Update August 2016:** Information to be provided upon request	Due	Complete
1516	MATH 06	Amber	Implemented	October 2016 ARC	**The gateway process** Our review confirmed that there were no Stage D reports produced apart from the floor plans which is not in line with the College's project management process. There was evidence of the floor plans being approved by the Estates Strategy Board (ESB), however no cost plans were produced resulting in a missed opportunity to identify variances which occurred between Stage C and Stage D. We recommend the use of a standardised document produced as part of the minutes for the PB and ESB for each capital project above a certain value (possibly £5m as this is the threshold which requires capital projects to have a PB set up), which details progress for each project including a checklist of items which have been approved at each of the stages and gateways.	**Accepted** Project Boards will consider details of progress against the project execution plan, including a checklist of items which have been approved at each of the stages and gateways, in a standard format at each meeting. The checklist will be included in the Project Board minutes. As part of their review of progress against the project execution plan, Project Boards will seek confirmation that the work programmes produced by the project manager and the contractor are aligned (see response to recommendation 8). The checklist and any variances between stages will	Director of Estates and Facilities	**Update August 2016:** Contracts and agreements added to Dashboard. Backlog of contracts under review for completion, execution and safe storage (for completion by October 2016).	Due	Complete

						be included in the project dashboard report to each meeting of ESB and included in the ESB minutes.				
1516	MATH 08	Amber	Implemented	October 2016 ARC	**Lack of project execution plan** There was no execution plan in place for this project, which is expected for a project of this size. Additionally where work programmes were produced by the project manager and contractor, the phase completion dates were inconsistent with each other. We recommend that guidance for future projects includes a standardised suite of documents that are meant to be produced at each key stage and that this is monitored against. Additionally there should be consistency checks between project manager and contractor work programmes to ensure key milestones such as completion dates are clear to both parties.	**Accepted** Project Boards will consider details of progress against the project execution plan, including a checklist of items which have been approved at each of the stages and gateways, in a standard format at each meeting. The checklist will be included in the Project Board minutes. As part of their review of progress against the project execution plan (see response to recommendation 6), Project Boards will seek confirmation that the work programmes produced by the project manager and the contractor are aligned. The checklist and any variances between stages will be included in the project dashboard report to each meeting of ESB and included in the ESB minutes.	Director of Estates and Facilities	**Update August 2016:** Process Review Group established to review and improve procedures. PID and PEP established Ongoing review for improvement.	Due	Complete
1516	MATH 07	Amber	Implemented	October 2016 ARC	**Lack of review of risk register** Our review confirmed that a risk register was produced up to Stage C of the project, however we were unable to confirm if it was regularly monitored, reviewed or updated. We recommend that a risk register review is a standing item on each PB agenda and that a summary is provided for the ESB at each meeting. Evidence of review should be clearly documented in minutes to provide assurance the process is being undertaken.	**Accepted** Project Boards will consider the risk register in a standard format at each meeting and a record of the discussion will be included in the minutes. Significant changes to the risk register, and the record of the Project Board's discussion explaining the changes, will be included in the project dashboard report to each meeting of ESB.	Director of Estates and Facilities	**Update August 2016:** Top 5 risks added to the new Dashboard and a standard agenda item at Project Board meetings	Due	Complete
1516	MATH 10	Amber	Implemented	October 2016 ARC	**Approval of capital projects by the FIC only based on basic information with no details provided by the ESB** Our discussions with management confirmed that the project was approved by the Finance and Investment Committee based only on the total expenditure with no detail provided as to how the costs were made up. We recommend that supporting information should be provided to the Committee including analysis of risks and mitigating actions to ensure a fully informed decision can be made.	**Accepted** A full business case will be considered by ESB and QMSE for all estates new build and refurbishment capital projects that are valued at >£2m, and a record of the discussion will be included in the minutes. For projects that are valued at >£5m, including projects that are initially valued below this amount and are subsequently expanded, the business case will also be considered by F&IC and Council.	Director of Estates and Facilities	**Update August 2016:** Information to be provided upon request	Due	Complete
1516	MATH 11	Amber	Implemented	October 2016 ARC	**Lack of clarity regarding information relating to the tender for the contractor** Our review of the initial approval of the tender approved by the Estates Strategy Board	**Accepted** ESB will be provided with supporting information on tenders valued at	Director of Estates and Facilities	**Update August 2016:** Process in place.	Due	Complete

| 1516 | ECY08 | Amber | Implemented | June 2017 ARC | **Second revise of module marks uploaded to Mysis**
From review of a sample of Schools, we found that Business and Management does not currently have controls in place for a second reviewer to check whether module marks have been entered correctly into MySIS. The individual initially uploading results onto MySIS self-reviews a sample for accuracy. However this process is not repeated by a second reviewer.

We recommend the School implements a second review to perform a sample check of module marks uploaded into MySIS and amendments to grade classifications to identify any errors or anomalies. This will incorporate an additional layer of scrutiny to ensure module marks released to students and grade classifications are accurate. | **Accepted**
The School of Business and Management will introduce further checks to ensure the marks entered onto MySIS are accurate. This will be shared amongst the administrative team. This reinstates the practice from 2-3 years ago. This additional layer of scrutiny reduces the risks to ensure a higher degree of accuracy for all student marks. | Director of Administration (Business and Management) | **Update August 2016:** The School of Business and Management has re-introduced the second layer of mark entry which is shared out amongst the admin team members of staff during 2015/16 academic cycle.

The process tightened internal controls as well as improving the level of accuracy, anomalies during the Exam Board processes and a reduction in the number of Chair's actions.

It would be worthwhile to roll out this process to other Schools. | Not yet due | Complete |
| 1415 | ROR01 | Amber | Implemented | October 2017 ARC | **Research Strategy**
During our review we identified that the Research Strategy 2012-15 does not include reference to how overheads will be maximised on individual projects and by the overall approach to the types of research the College focuses on.
The approach at the highest level is to increase activity, be in a better position to support large multi-discipline applications and liaise better with industry. However this is not articulated in any document that includes practical steps on how this vision is going to be realised, so that the College targets resources to undertake the most strategically beneficial and profitable research.
We recommend that the College develops plan for maximising overhead recovery that takes into account the overhead recovery of different types of research and seeks to develop the | **Accepted**
The College has accepted that it needs to develop a strategy to maximise the overhead recovery rate to the organisation to ensure continued growth. A review will look at the current research portfolio, agree the strengths and ambitions of the organisation and the financial contributions required to ensure that the infrastructure is sufficient to enable growth. This will be articulated and disseminated throughout the organisation and used as a model and process when applying for externally funded research. | Bill Spence, VP Research | **Update August 2016:** The overhead recovery policy has been in place for one year with any research funding applications failing to meet the institutionally agreed overhead thresholds being required to be referred to the relevant Faculty VP. Recovery rates are being closely monitored by the Vice Principal's Research Advisory Group (VPRAG) through the provision of detailed quarterly updates. The annual Stocktake also reports on overhead recovery rates and trends.

Several additional initiatives have been developed and are underway that aim to further enhance overhead recovery rates by facilitating collaborations and large grant applications. These include a Research Support 'match-funding' scheme being piloted in S&E, a Research Initiatives Fund, and current and proposed changes to support for smaller grants that will free resource for larger bids.

The full economic impact of the overhead policy and these new research initiatives will be realised over the next 2-4 | Not yet due | Complete |

confirmed that the information provided for approval contained costing information for the lowest tender, however at the bottom of the report the recommended contractor was the third most expensive out of a possible five contractors as per the ESB minutes in April 2015. The additional cost compared to the lowest tender was £1.7m as per our comparisons of the first stage tender costs. It was noted that the detailed comparing of tenders document did recommend that the tender selected (when including the interviews and quality factors), however it was unclear from only reviewing the ESB minutes that these were considered.

We recommend that when tender information is provided to the Board for approval, supporting information is provided with all tender information to demonstrate how the conclusion was reached.

(Management response column:) >£1m to demonstrate how conclusions are reached, and a record of the discussion will be included in the minutes.

		🟧	🟩		areas that have the best overhead recovery rates, while balancing this with academic requirements to maintain a high quality of research. This should be documented within the 2016 update to the Research Strategy.			years, as grants currently being approved with higher recovery rates are awarded and flow into the system, eventually replacing awards made prior to the new rules. **Update April 2016:** A second update regarding implementation of the overhead recovery policy was provided to QMSE in March 2016, containing data for grant applications submitted between January and mid-March 2016; out of 350 applications, 23 (6.5%) had been re-costed to meet overhead recovery requirements and three cases (<1%) had been referred to VPs. The projected growth in overhead income for 2015-16 - up 2.3% from 14/15 (based on current budget forecasts) - suggests that these measures are already having a positive influence. Overhead recovery rates are expected to further increase as the new policies become fully embedded and grants applied for under the new policy are awarded. An analysis of the distribution of grant awards by size, and changes over time has been undertaken and demonstrates an increasing concentration of income on a few top institutions as a result of success in winning larger grants. This analysis will be circulated to Faculties with a recommendation to re-focus applications towards larger bids, where possible and relevant. These results will also be presented at the QMSE-staff engagement events scheduled for June; staff will be asked their opinions on potential challenges to applying for large grants and possible support mechanisms to facilitate applications. A Research Support 'match-funding' scheme is currently under consideration and, if approved, will be piloted in S&E in 16/17. This initiative is intended to stimulate additional overhead growth by providing supporting resource (e.g. PhD studentships, equipment funding) to attract longer and larger RCUK grants; an area where QMUL lag behind competitor institutions. The scheme is expected to attract an additional ~£1.2M in net overhead income in S&E per annum and, if successful, will be rolled out across other Faculties. A business case has been submitted via the PAR process for a £50k Research Initiatives Fund that will be used to support new research initiatives, particularly those that might leverage large grant funding or, facilitate the exploration of the £15bn Global Challenges funding (as announced by George Osborne in the Autumn Statement). An analysis of the costs and value of research activity has been undertaken, utilising data from the HECFE TRAC reporting process and will be submitted for consideration by QMSE by the end of April 2016. The Annual Research and Innovation Reviews are being held in April/May 2016. These meetings are an important mechanism for identifying and sharing good research grant-related practice between Schools and Institutes, as well as identifying particular needs. A Strategic Grant Monitoring Group has been established to act as a coordinating body for large strategic bids, identifying relevant funding opportunities, establishing appropriate teams to develop applications, and monitoring the progress of those applications; a UK Research Partnership Investment Fund (RPIF) bid is currently under preparation		

							that, if successful, will generate an additional £6M in research income. A Clinical Academic Group has been established between QMUL and Barts Health Trust to help facilitate and galvanise interdisciplinary research collaborations as part of the Life Sciences Initiative. The emerging research projects and themes will be used to strategically target relevant funding calls.		
1516	APE02	Amber	Implemented	October 2016 ARC	**Supplier credit check** Our testing of the new suppliers process has identified one out of 10 cases where the required new supplier form did not have credit checks done. Our testing suggests that supplier credit checks are being routinely completed however staff creating new supplier details onto the ledger should be reminded that these should only be processed once there is evidence procurement confirms checks have been performed.	**Accepted** We will remind procurement staff of the necessity to credit check all trade suppliers.	Interim Head of Procurement	**Update August 2016:** Completed – staff have been reminded	Due	Complete
1516	APE01	Amber	Implemented	October 2016 ARC	**Expenses policy violation** Our sample testing of 20 claims approved found 14 instances where QMUL's expenses policy was not adhered to. 12 of these claims did not use the Travel Management Company (TMC) for international flight and accommodation bookings and there is no TMC quote or explanation provided on the claim to explain why an exception to the policy could be made in this case and why it was therefore being approved and passed to AP for payment. There were also instances of stationary and IT purchased, business class air travel without prior approval and lack of receipts for meals. While AP are only required to make payments they do challenge claims that are not in accordance with the policy. The range of claims being made and then approved that do not strictly comply with QMUL's policy would indicate the need for QMUL to remind staff of the requirement to comply with the expense policy. Furthermore, approvers within schools approve payments and perform checks should also be reminded of their responsibility to challenge and/or reject claims that do not comply with the policy. There might be instances where exceptions to policies need to be made but these should be clearly documented and maintained as evidence.	**Accepted** We will remind all staff that quotes from the TMC should be provided with all expense claims for flights and overseas accommodation in accordance with the policy and to provide an explanation as to why the TMC could not be used. Finance reviews all expense claims received for payment, querying those that have been approved but are submitted outside policy, but we do continue to receive a volume that are non-compliant which need to be returned or queried. We will remind all staff of the policy and the requirement for claims to be in accordance with the policy. We will also remind approvers of the need to ensure only compliant claims are passed through to finance for payment. Where satisfactory explanation is received for a non-compliant claim, this will continue to be evidenced with a signature of either the AP Manager or Deputy Director of Finance, Financial Controls. A log of all rejected claims will continue to be maintained.	Deputy Director of Financial Control	**Update August 2016:** Completed – AP Manager and Deputy director of Finance, Financial Control presented to Professional Services Senior Leadership Team meeting in addition to all faculty Executive Officers Management groups to remind the administrative support of the policies. The rejected claims log continues to be maintained.	Due	Complete
1516	PART01	Amber	Implemented	October 2016 ARC	**Partnership Board Visibility** We noted that partnerships at the College are often initiated at the grassroots level. Therefore, it is important for College professors and staff to be aware of the process for	**Accepted** We will address this by introducing drop-in International Partnerships Surgeries across all three campuses on a regular	Deputy Academic Registrar; Vice-Principal (International)	**Update August 2016:** Complete. We will monitor future instances of partnerships not being reported to the Board at an appropriate stage. **Update April 2016:** With regard to the collaborative	Due	Complete

					implementing a new partnership and the resources that are available to them via ARCS. We noted that this information is available online; however, it could be better highlighted to key stakeholders. This lack of awareness results in inefficiencies and reduced timeframes for appropriate review. We recommend that the College undertake marketing or training activities to increase the visibility of the Partnerships Board across the College. This will ensure that facilities/schools are utilising resources available to them and better involve the partnership team in potential projects earlier in the process.	basis. We will also improve signposting on the website by introducing details on the work of Partnerships Board to those pages maintained by the Office of the VP International. Any such training/marketing activities will align with our framework for collaborative provision and our regulations and policy for the management of academic standards and the quality of provision. We are also in the process of refining our collaborative framework to make it more accessible. We intend to highlight more clearly what activity can be undertaken and what is prohibited –this will need to be approved by Senate in June 2016.		framework, we have developed a single-side of guidance that provides a summary of the process for approving a collaborative venture, together with details of activities that are prohibited under our current policies. The VP International office are considering how best to organise the drop-in surgeries. A new Head of International Partnerships has recently been appointed and the team are working together with colleagues in ARCS to have these in place for the new academic year. This will align with the creation of a new International Partnerships Strategy which will need to be rolled out across QMUL. Improved signposting on the website is expected to be live by mid-May 2016. Alignment of training / marketing activities is in progress.		
1516	PART 03	Amber	No longer relevant	October 2016 ARC	**Monitoring and reporting of partnerships** There are arrangements in place to oversee the management of existing international and domestic joint programmes. However there is no overarching framework that clearly sets what monitoring should take place, when and by which group or committee. Our sample testing therefore found variation in the scrutiny, for example: - The Partnerships Board received the Annual Programme Review on the Joint Programme with BUPT eight months after the year end; - According to the 23 June 2015 Partnerships Board minutes, the Board noted that a Joint Programme Annual Report for Nanchang, BUPT, and the Global Shakespeare programmes for 2014-15 had not been presented We recommend that the College map or document the required annual reporting for partnerships to include the forum and expected timing. This will mitigate against the risks of duplication of effort should committees being scrutinising the same information or of other arrangements not being adequately scrutinised.	**Accepted** The monitoring and reporting requirements for partnerships are outlined in our collaborative framework. We need to take account of the different types of partnership, role of annual programme review, periodic review and possible templates as part of the revisions and updates to that framework. It is fair to say that what has been happening has probably deviated from the existing guidance in order to tailor requirements in the context of different partnerships –we will streamline and map for final approval by Senate in June 2016.	Deputy Academic Registrar	**Update August 2016:** No longer relevant. We have decided to develop a dedicated partnerships review process, rather than attempt to realign the periodic review process. This will be completed during 2016-17. **Update April 2016:** The Partnerships Board has been reviewing the monitoring and reporting requirements for partnerships throughout 2015-16. The collaborative framework will be updated with requirements in tabular form for approval by Senate in June 2016.	Due	No longer relevant
1516	ECY0 4	Amber	Implemented	February 2017 ARC	**Evidence of exam paper review** Our testing of question paper approval forms found that for nine of 15 cases, there was no evidence of review from either the first internal examiner, second internal examiner, external examiner or Chair of Exams. Robust controls over review of exam papers ensures there is appropriate consideration over the appropriateness of exams papers including that they cover the module syllabus. We recommend the College reminds Schools	**Accepted** Academic Registry will liaise with the Quality Unit and remind examination board's members and module convenors to ensure a robust process is followed for the scrutiny of examination papers and appropriate controls are in place to ensure the exam papers cover the module syllabus.	Deputy Registrar (Academic Registry)	**Update August 2016:** Complete. Guidance has been circulated and meetings were held with schools most affected by this. We will monitor in future.	Not yet due	Complete

1516					of the need to adequately record all levels of review with comments to ensure all exam papers are appropriate and mitigate against the risk of exams that are too easy or difficult or do not cover the module syllabus.					
1516	ECY01	Amber	Implemented	February 2017 ARC	**Exam space** The College has experienced a significant challenge in timetabling the 2015/16 exam programme due to the building work currently being undertaken on the Mile End campus and the difficulty in finding appropriate and affordable locations off campus. The College has noted that fees for off campus space has increased due to competition for space in London from other Institutions. The College needs to ensure that it has a clear strategy in place for how it ensures it has appropriate examination space in the next few years. It has managed to deliver the requirement in previous years but the pressure on space is becoming more significant each year. There are a number of factors that need to be considered in developing an approach including both the cost of alternative locations and their appropriateness for students.	**Accepted** Academic Registry will work throughout the year with the Estates team to review the impact of any potential capital works on the delivery of exams in 2016/17. Should any further works be identified, Registry will request a budget be set aside to provide alternative and suitable exam space to minimise the impact on the delivery of exams next year. A data modelling exercise has recently taken place to establish whether there would be sufficient space to accommodate the 2016/17 exams using the internal venues available for the 2014/15 exam sitting and the two external sites at Wapping and Stratford and all exams could be accommodated without additional resources.	Deputy Registrar (Academic Registry)	**Update August 2016:** Complete. There is regular formal communication between Estates Projects and Registry. Modelling of future space requirements has been undertaken and will be repeated annually.	Not yet due	Complete
1516	MATH09	Amber	Implemented	November 2016 ARC	**Defining scrutiny responsibilities** A member of the Council was asked to Chair the PB, the PB reports into the Executive Chaired, ESB. This potentially muddles Executive and Non-Executive roles and prevents effective independent scrutiny of projects through the governance structure. We recommend that the Chair of the PB should be an internal member of the College, probably an academic sponsor from QMSE, to ensure that lay members can fulfil independent scrutiny roles on significant projects.	**Accepted** QMSE will make recommendations to F&IC and Council on the positioning of executive and non-executive functions in the reporting line from Project Boards through to ESB, QMSE and F&IC. This timescale will permit improvements to project documentation and reports to be considered at the same time.	Academic Registrar and Council Secretary	**Update August 2016**: ESB and QMSE approved revised terms of reference for project boards going forward. Maths Project board chair and vice chair confirmed by QMSE.	Not yet due	Complete
1516	ECY03	Green	Implemented	October 2016 ARC	**Review of invigilator report** Our review of a sample of invigilator's report showed one example where only one invigilator present during the examination even though the College operates with a minimum of two invigilators per examination hall. This policy allows an invigilator to be present in the examination hall at all times if a student needs to leave the room. In this instance we were able to confirm this was an issue with the form being completed incorrectly as two invigilators were present. The College should ensure that invigilators are reminded of the importance of completing reports correctly to demonstrate compliance with the College's policy on examination coverage.	**Accepted** Senior Invigilators are responsible for completing the attendance summary report and the invigilator reports. All invigilators must attend a refresher staff development session every year before the start of the exam period. At the training session on 20 April 2016, the message of ensuring attendance summary reports and invigilator reports are completed accurately was reinforced. The exams team will undertake checks on the returned forms to ensure they are completed accurately.	Assistant Academic Registrar (Exams and Awards)	**Update August 2016:** Complete. We will monitor in future	Due	Complete

1516	MATH 12	Green	Implemented	October 2016 ARC	**Achieving BREEAM and consistently reporting it throughout the project lifecycle** We found inconsistencies regarding the target agreed for BREEAM. For example, it was initially it was agreed that the College would aim for a 'very good' rating, however in the PM report dated 7October 2015 the aim was noted as 'excellent'. Additionally minutes from the ESB detailed that the College would not aim for the PASSIVHAUS rating. However there were no costings produced or considered to document the impact of this change. We also noted that a BREEAM assessor was not introduced to the project until after the initial stages which meant that it would have not been possible to achieve an 'excellent' rating after this occurred. We recommend that when BREEAM targets are set for a project a document should be produced to detail what is required at each stage to achieve the target. This would include dates, costings and timescales, which should be agreed by the PB and delegated to a responsible officer. Additionally where there is a change in the target set or the introduction of a new target, this should be approved by the ESB with details of the costs involved in achieving the new target.	**Accepted** Project Boards will consider details of progress against the project execution plan, including a checklist of items which have been approved at each of the stages and gateways, in a standard format at each meeting. The checklist will be included in the Project Board minutes. As part of their review of progress against the project execution plan, Project Boards will seek confirmation that the work programmes produced by the project manager and the contractor are aligned (see response to recommendation 8). The checklist and any variances between stages will be included in the project dashboard report to each meeting of ESB and included in the ESB minutes.	Director of Estates and Facilities	**Update August 2016:** To be actioned on all new projects	Due	Complete
1516	ECY02	Green	Implemented	October 2016 ARC	**Review of attendance summary report** Our testing of 15 attendance summary reports submitted for exams sat in May 2015, found two cases, where not all details were completed or were completed incorrectly. In all 15 cases, there was no evidence of receipt from the Exams Office. This increases the risk of the wrong report being attached to exam scripts and confusion over key information: - How many scripts have been collected; - The number of absentees; and - The number of envelopes used to submit scripts. We recommend the Exams Office performs a check of each attendance summary report possibly with the Senior Invigilator. This will ensure the forms are completed properly.	**Accepted** Senior Invigilators are responsible for completing the attendance summary report and the invigilator reports. All invigilators must attend a refresher staff development session every year before the start of the exam period. At the training session on 20 April 2016, the message of ensuring attendance summary reports and invigilator reports are completed accurately was reinforced. The exams team will undertake checks on the returned forms to ensure they are completed accurately.	Assistant Academic Registrar (Exams and Awards)	**Update August 2016:** Complete. We will monitor on future.	Due	Complete
1516	ECY05	Green	Implemented	October 2016 ARC	**Late submission of question paper approval forms** Our testing of 15 question paper approval forms submitted during the 2014/15 exams cycle, showed that in one case, the question paper was approved by the Chair of Exams 23 days after the deadline. This delays the printing process and allows the College to identify any potential issues at an earlier stage. We recommend the College to stress the importance of timely submissions of approval forms.	**Accepted** Throughout 2015/16 Academic Registry has been working with the Schools that missed the exam paper deadline in 2014/15 and regular reminders are sent out reinforcing the importance of meeting the published dates. Where individual schools miss the deadline, the Head of School and the Head of Administration in that area are	Assistant Academic Registrar (Exams and Awards)	**Update August 2016:** Complete. Guidance has been circulated and meetings were held with schools most affected by this. We will monitor in future.		

						contacted immediately and asked to resolve.				
1516	APE04	Green	Implemented	October 2016 ARC	**Payment to suppliers** As part of our testing we reviewed the timeliness of payments. Our testing found: - Six invoices from the sample of 20 paid later than the due date. Three of these were paid later than two weeks after the due date; and - One invoice from the sample of 20 paid so late that a payment charge was included. In all of these instances the invoices were paid late because they were not sent to AP in a timely fashion or were held within the Agresso workflow following queries. Staff within schools should be reminded to ensure that invoices sent directly to them are shared with AP in a timely fashion. Furthermore, budget holders should be reminded of the need to clear their workflow when queries on invoices are made. AP should consider whether they can run regular reporting to identify individuals that are consistently not resolving queries sent into their workflow.	**Accepted** The timely receipt of invoices in Accounts Payable continues to be an issue which impacts on QMUL ability to settle supplier invoices within the agreed 30 day terms. Finance will remind all staff to pass through any invoices they receive directly from suppliers in a timely manner; remind Agresso users of the need to clear query invoices within workflow regularly and AP will actively follow up with individuals where tasks are stalled. We will continue with messages advising new suppliers of our processes as they are established on Agresso.	Accounts Payable Manager	**Update August 2016:** Completed – AP Manager and Deputy director of Finance, Financial Control presented to Professional Services Senior Leadership Team meeting in addition to all faculty Executive Officers Management groups to remind the administrative support of the P2P process. AP email suppliers as they are set up.	Due	Complete
1516	APE03	Green	Implemented	October 2016 ARC	**Retrospective purchase orders** Our testing found two cases from a sample of 20 where the Purchase Order (PO) was raised after the invoice date. Ordering goods or services without a PO in place is not in accordance with QMUL's procurement policy. Our testing suggests that that retrospective POs are not routinely used however QMUL should ensure that staff are clear on the requirement to use POs and that the use retrospective POs is not in accordance with the procurement policy. QMUL should consider performing periodic checks of retrospective POs to understand the frequency and target and instances of frequent misuse.	**Accepted** Since the introduction of the P2P process in June 2013 procurement has monitored the levels of retrospective POs and reported on such to QMSE and ARC. The latest quarterly report shows a compliance rate of 89.9%. The Head of Procurement follows up with targeted correspondence to those areas that are not compliant.	Interim Head of Procurement	**Update August 2016:** Completed	Due	Complete
1415	SDS06	Green	Implemented	October 2016 ARC	**Provision of further education** Some staff receive substantial funding for additional qualifications such as masters and bachelor's degrees. There is no defined policy for when it is appropriate for professional services to provide funding for these qualifications. We recommend that the College develops a policy for provision of such qualifications which are funded wholly, or in part, by the College.	**Accepted** We are presently working on an overarching staff development policy which will include reference to these qualifications. We will consult depts. Across the university in the development of this policy. One option may be to allow staff to take degrees offered by QMUL but not other providers.	Professor Joy Hinson, Director of CAPD	**Update August 2016:** Draft Staff Development Policy statement has now been consulted on. The consultation process has revealed a need to include some guidance (and a standard agreement) on funding professional qualifications from local budgets, including arrangements for repaying an amount if the employee leaves. This will be included as an appendix to the policy statement. No decision has yet been reached regarding the establishment of a central fund for such qualifications, and if this is to be established then all PS functions will need to agree to contribute financially towards it. **Update April 2016:** No progress has yet been made however the topic of a centrally coordinated fund for qualifications was discussed at PSLT on 12th April. Should a proposal be requested by PSLT for how such a fund will work, HOLPD will lead on this. Budget from across PS functions will need to be sourced to support this activity.	Due	Complete
1516	ECY07	Green	Implemented	November 2016 ARC	**Accessibility to the Exams Office** From discussion with management, although	**Accepted** A review of the security	Deputy Registrar	**Update August 2016:** Complete.	Not yet due	Complete

					the storage room key is kept in a secure location, the Exams Office itself does not have restricted access, thereby allowing other staff, students or members of the public access. We recommend the College enhances its security arrangements by either: - Locking the Exams Office door during the exam season so there is limited access; - Enabling a card reader so individuals can swipe their pass to enter the Exams Office. This will reduce the possibility of unauthorised individuals having access to exam papers or confidential documents during the exam season.	arrangements during the exam period has taken place and an interim solution has been adopted through the installation of keypad access to the external door of the exams office. The keypad was installed before the start of the exams in 2016. Access to the door is only be given to authorised personnel. In the longer term, swipe card entry access may be possible and will be dependent upon the cost of installation. We will investigate the cost of a longer term solution.	(Academic Registry)			
1516	ECY06	Green	Implemented	June 2017 ARC	**Review of question papers** For Business and Management and Mathematics, all question papers are written by a first internal examiner and passed to a second internal examiner for review. However, for Undergraduate Law, only a sample of question papers are given to a second internal reviewer. Although all draft question papers are provided to an external examiner for review, an additional layer of internal scrutiny will ensure that question papers are fair, balanced and cover the module syllabus. We recommend the School of Law adopt the approach of other Schools in ensuring all question papers are passed to a second internal examiner for scrutiny especially as there are five separate groups administering modules and therefore there is no overarching group to overlap between exams.	**Accepted** The School of Law have agreed to adopt an approach whereby the exam papers are scrutinised again by the Examination sub board after they have been reviewed by the scrutiny meetings. The members of the examination sub boards are the chairs of the scrutiny boards and as such the papers they have scrutinised will be re-scrutinised by each other at this additional meeting.	Director of Administration (Law)	**Update August 2016:** This recommendation has now been implemented.	Not yet due	Complete
1213	PRO05	Green	31/07/2013	October 2016 ARC	**Stakeholder Engagement** Our discussion with stakeholders around the College found that there was a desire to be more informed when key tenders which affect all departments are taking place. There is currently no formal route in place for the Schools or Professional Service departments to provide feedback on suppliers. We recommend that: - The Schools and Professional Service departments are consulted when considering suppliers to be part of a framework or when a re-tender is in progress. This could involve holding an annual survey to engage stakeholders or developing voting tools to allow stakeholders to have a say in who the key suppliers are for activities undertaken by the Schools; such as travel companies or furniture suppliers. - As part of a performance review of suppliers, the Procurement Team should request feedback from the users every six months on key suppliers.	**Accepted** We will 1 - Ensure there is appropriate stakeholder representation on tender exercises designed for common use of goods or services across QM 2 - Design a suitable user feedback mechanism that will complement the actions to carried out in recommendation no	Head of Procurement	**Updated April 2016:** Point 1 – Completed Point 2 – We will design and carry out an annual user survey for feedback prior to July 2016. **Update July 2015:** Point 1 –Completed. Point 2 – The majority of key contracts now have milestones assigned against them for performance review. The remainder will be addressed during Q1 and Q2 in 15/16. **Update January 2015:** Point 2 – An e-contract tool has been purchased and implemented to manage material contracts. This incorporates a feedback mechanism. We have loaded all known accessible contracts and will continue to populate the tool with new contracts as they are entered into. IT are now using the e-contract tool, as a pilot, for the operational contract management (this will include the feedback mechanism). Following a successful pilot other areas will be given access. **Update Oct 2014:** Point 2 - Most significant contracts (of which Procurement are aware are now loaded) It has been agreed with the Director of IT to use IT as a pilot for the operational contract management (this will include the	Due	End of July 2016

								feedback mechanism) This will commence during Q2 14/15. **Update July 2014:** Point 2 - The e-contract tool will be purchased upon the commencement of the 14/15 financial year. Once all significant contracts are loaded, the feedback process will be piloted. I estimate this piece of work will be completed during Q1 14/15. **Update April 2014:** Point 1 - A suitable team is sourced when common use tender exercises are carried out. Point 2 - Outstanding. This will be incorporated in the e-contract management tool that has now been approved requested via a PAR bid and will be purchased asap in 14/15.		
1213	BFM12	Green	01/04/2014	October 2016 ARC	**Surplus by course** Information provided by finance does not help budget holders identify courses that are in surplus or deficit as income and costs are reported in total for all courses in a cost centre. It is recommended that the College designs reports to show budget holders the surplus position by course. If deficits exist, strategic reasons for continuing the course should be documented.	**Accepted** The costing of all courses is an aspirational position for all Universities, particularly with the development of TRAC information. However developing this is a very time and resource intensive exercise, for longer term consideration. Where there are indicators that a course is likely to be operating at a deficit, such as the number of students on a course, the finance team will prepared targeted higher level costings to facilitate management decision making.	Deputy Director of Financial Management	**Update August 2016:** No further update. **Update July 2014:** No further update. The setting up of an Activity Costing Group has been approved by QMSE which will start to address some of these issues and there is an agreed objective within Finance and the COO to move to a target based budget setting process which will ultimately need to be underpinned by an understanding of course surpluses, however this understanding requires better data which will be dependent on achieving activities such as implementation of a new chart of accounts, SWARM and BI. These are planned for 2014-15, meaning that significant progress on course costing is only likely to be achieved from 2015-16. **Update May 2014:** Capacity to deliver this will be generated through the restructure of the senior finance function and additional resources identified through the PAR process.	Due	2016/17
1415	ROR05	Green	01/08/2016	October 2016 ARC	**Charity research overhead rebate** During our review we noted that when reviewing the recovery rates achieved on research projects funded by charities the College does not take into account the central government 22% rebate on overhead costs for conducting charity funded research. By not taking into account this additional contribution could make charity funded research look like it is achieving a lower recovery on overheads than it actually is. We recommend that when reviewing recovery rates in relation to charity funded research the 22% rebate from central government should be included to demonstrate the true financial position of the research.	**Accepted** There is no mechanism within the current costing tool to recognise the national charity support contribution to individual studies and therefore it does appear that these are under achieving in comparison to direct overhead bearing studies We will request that finance shows the HEFCE Charity support fund income as a separate line in the Faculty and School accounts One the Research Grants Management System is implemented (July 2016) we ensure this information is captured and can be reported on.	Gerry Collins, Contracts and Costing Manager and Manesh Patel, IT Management Accounts	**Update August 2016:** This issue is still progressing as the design of the system for QM has not been finalised. **Update April 2016:** The Research Grants Management System may not be implemented until 2017. The analysis of how overheads will be presented to the immediate user on the GUI (general user interface) is currently on-going and yet to be agreed internally at QM and with supplier. The analysis of how overhead recovery on management reporting is currently on-going and yet to be agreed internally at QM and with supplier.	Due	
1516	PART04	Green	31/07/2016	October 2016 ARC	**Annual Programme Reviews** Our review of a sample of agreements found some variations in how the Joint Programme Annual Reports are completed. For example: - For Nanchang and BUPT, the Annual Programme Review, as submitted to the Taught Programmes Board, is also submitted to the Partnerships Board as the Joint Programme Annual Report; and - For Global Shakespeare, an ad hoc report	**Accepted** As above, we recognise the need to make improvements in this area by adapting reporting templates -for final approval by Senate in June 2016.	Deputy Academic Registrar	**Update August 2016:** ARCS is revising approaches to monitoring and review of partnership – proposals to be considered by EQB in September 2016. **Update April 2016:** The Partnerships Board has been discussing the reporting templates it receives and final guidance on these will be considered for final approval in June 2016.	Due	**Proposed revised deadline:** November 2016

					is created which, while detailed in the program contents, did not contain comparative student enrolment or financial data or a summary of risks, issues, and student feedback with appropriate action plans. We recommend that the College create a template for the Joint Programme Annual Report which focuses on strategic objectives and contains consistent minimum content driven by the nature of the partnership against SMART objectives that are specific, measurable, achievable, relevant, and time-bound. This report should also contain an action plan with clearly defined milestones, timelines, and responsible parties to ensure that actions are being taken to maximize the benefit that the University realizes from the partnership.					
1213	BFM05	Amber	01/08/2013	February 2017 ARC	**Budget holder training** There is scope for improving the training for budget holders with 43% of budget holders perceiving not to have received sufficient training to perform their role. This is supported by 40% of budget holders who do not view their budgets are realistic. There is also no training for Finance Managers on how to explain accounting matters. It is recommended that: - Mandatory training is introduced for budget holders on budget setting and monitoring. - Staff should not be allowed to take on the responsibilities of being a budget manager until they have completed basic training in budget setting and budget monitoring. - Training is introduced for Finance Managers on how to explain accounting matters to non-finance professionals. - The College should consider the potential for using e-Learning software to track attendance and achieve efficiencies in recurring training programmes.	**Accepted** Budget holder training will be re-introduced and a programme developed. The Finance Director approval will be required before a new budget holder is appointed Training needs will be assessed as an integral part of the staff appraisal process. With regards to e-Learning, this should be should be considered in the wider context of the HR strategy on staff development, rather than in isolation in the finance department.	Deputy Director of Financial Management	**Update Aug 2016:** Part 2 of the pilot is scheduled for 21 September 2016. **Update April 2016:** Part 1 of the pilot has been completed, part 2 is scheduled for May 2016. Plan to rollout training through CAPD booking site from 2016-17 academic year. **Update January 2015:** In order to expedite this, recognising its importance and lack of available resource within finance, a senior finance professional was engaged in December on an agency basis to develop the training materials. A pilot training session is being organised for January/February, following which the course will be available through CAPD. **Update July 2014:** The development of budget holder training is still suspended owing to other priorities and given current resource levels. We are unable to commit to a delivery date though this is still a key priority for finance. **Update April 2014:** The development of Budget Holder training has been suspended due to the need to prioritise the 2014-15 budget. The aim is to develop this prior to July 2014. This is unlikely to include use of e-learning as this is not well developed within QMUL; QReview has been used for some basic training (e.g. P2P and Fixed Assets) but lack of development makes it difficult to use and we will be monitoring the cost benefit of the existing roll out. Restructure of the Financial Management Team is on hold pending allocation of resources to enhance the team. **Update December 2013:** The pilot budgetholder training has been delayed until the end of January 2014 owing to other priorities. **Update October 2013:** Budgetholder training is in the Finance departmental objectives for 2013/14 to be led by the Deputy Director of Financial Management. Dates have been agreed in conjunction with the CAPD for a pilot in late November 2013 and two further sessions in FY 2013/14. Further sessions will be held in 2014/15 as part of a rolling programme. Once this is under way we can consider the requirement for mandatory training for all new budgetholders.	Not yet due	Dec-16

1415								We do not currently see the use of e-learning as a fundamental part of budgetholder training though do plan to use QReview for more basic training. Training for finance managers is being handled as part of their ongoing development. The structure of the Financial Management team is being reviewed and this will include updating role descriptions and skillsets and evaluating staff against these revised skillsets.		
1415	SDS02	Amber	01/09/2015	February 2017 ARC	**Suite of development courses to match staff needs** From the survey results we identified a number of courses which were consistently being procured from organisations outside the College. The most common courses were First Aid, Lean Six Sigma, Social Media and Fair Selection and Interview Skills. We recommend the College develops a suite of courses to match the common needs of the academic departments and professional services. This should be refreshed and updated at least annually.	**Accepted** CAPD will conduct a thorough needs analysis to determine the range of courses needed and the appropriate level of provision. This analysis will include faculties as well as Central PS. We will carry out a value for money analysis and determine whether an external or internal provider present best value. Where internal providers are used, CAPD will run a number of train the trainer sessions to allow colleagues at QMUL to deliver this training. For external providers CAPD will establish and maintain a list of preferred suppliers.	Professor Joy Hinson, Director of CAPD	**Update August 2016:** Recruitment and Selection training is now delivered by CAPD and is planned/scheduled as a core product. Lean six sigma training has been implemented by the COOs office. Demand for the other named topics does not appear to be as high as first indicated but training needs across all PS functions will be collated following completion of the EOY appraisal process. HOLPD will work with PS Heads to identify training needs and provide guidance on external suppliers, in line with the principles outlined in the draft staff development policy. **Update April 2016:** Work on analysing common training needs and reviewing/updating the existing professional development portfolio is now underway, and is being incorporated into planning activities for the 2016/2017 academic year. This includes the topics listed in the 'recommendations' column. Fair selection training has been revised and will be relaunched in May 2016, and is now owned by CAPD rather than HR. Lean six sigma training is being addressed via the process improvement work coordinated via the COOs office. Other training needs identified focus on leadership and management development topics and proposals for new programmes addressing these will be reviewed by SDAG on 27th April. **Update July 2015:** A vetted list of providers is underway (CAPD done, rest of PS in progress). Will be progressed by HOLPD. The plan for 2015-16 is to send reports out in October, January and April.	Not yet due	Dec-16
1415	SDS01	Amber	01/09/2015	February 2017 ARC	**Co-ordination of staff development activities** From the survey results, discussion with staff and analysis of spend there is diverse practice in provision of courses and the amounts being spent. This may not be achieving best value for money as many courses are procured locally by professional services and faculties. We recommend that staff development activities are co-ordinated through the CAPD to provide courses and activities to staff in order to ensure value for money is achieved.	**Accepted** This appears to be a rational suggestion which will significantly contribute to the success of strategic aim 1 of the QMUL2015 strategy. It will be difficult to achieve, given current custom and practise across the university and will require a significant change in culture. The successful implementation of this will be absolutely contingent on the purchase and use of a learning management system. CAPD will develop a strategy to deliver staff development, starting with central Professional Services, outlining key interventions over a five	Professor Joy Hinson, Director of CAPD	**Update August 2016:** HOLPD has now reviewed PS training spend spreadsheets. PSLT have requested further clarity on CAPD involvement in procuring external training - for example when to involve CAPD, and which specialist training can continue via current practices. Further guidance will be provided in final version of the policy statement. **Update April 2016:** Finance have now supplied detailed information to CAPD on training spend across all QMUL schools and departments. HOLPD and Director CAPD to commence work on interrogating the report and identifying key areas of overlap, duplication and inefficiencies and will then discuss with the relevant heads of school/service. A Staff Development Policy Statement has been written by HOLPD which proposes implementing a preferred supplier list (maintained by CAPD), and giving CAPD a greater degree of involvement in sourcing training suppliers in conjunction with business areas. Consultation on the policy statement will begin on 27th April, when it is presented to the Staff Development Advisory Group for discussion.	Not yet due	Dec-16

1415									year period, leaving only the specialised areas for directorates to purchase their own training. We will aim to roll this approach out to faculties. It will be necessary to have high-level agreement that PS departments will not simply continue to purchase generic courses.			**Update Dec 2015:** Confirm timescale of June 2016 to confirm a plan to address this issue. Benchmarking of spend per capita, development of a preferred suppliers list, implementation of a learning management system and implementation of a learning and development strategy and policy are all enablers which will need to be completed in order to accurately judge the magnitude of the changes required. Additional note – a PAR bid for a learning management system will be submitted in January 2016, and which is supported by all professional services functions. **Update Sept 2015:** No further progress although the Head of Leadership and Personal Development has now been appointed and will be able to progress this action when he is in post in January 2016. I would advise a revised deadline of June 2016 for a plan which will likely need up to a year to implement given the significant change required.		
1415	SDS05	Green	01/06/2015	February 2017 ARC	**Preferred suppliers of courses** Once the portfolio of courses has been developed, the trainers and providers of the courses need to be identified. We recommend that for each subject matter trainers are either developed internally or external providers of the courses and activities are identified. A cost benefit analysis should be undertaken to identify who, or which organisation, is best placed to provide the course or activity. This must consider the costs, the quality of the service provider and the qualifications needed to provide that course.	**Accepted** We will carry out a cost benefit analysis and develop a list of preferred suppliers, starting with the top five courses by spend.	Professor Joy Hinson, Director of CAPD	**Update August 2016:** As SDS01 above. Where common training needs across PS functions exist a cost/benefit analysis will be carried out. It is likely that for high-demand topics these will be developed and delivered in-house. **Update April 2016:** Finance have now supplied detailed information to CAPD on training spend across all QMUL schools and departments. The suppliers listed on this report will be used as the basis for developing a preferred supplier list. HOLPD will commence a series of stakeholder meetings with Heads of School/Service to review and evaluate cost and quality of existing suppliers, as well as to identify any gaps in provision, during May 2016. **Update Dec 2015:** This activity will also enable implementation of SDS01. However development of a preferred supplier list will be dependent on developing a detailed understanding of what training is sourced and funded locally from within department budgets across the rest of the University (i.e. SDS02 is also a prerequisite for this work). As such a revised timescales of Apr 2016 may be more appropriate. **Update May 2015:** Action delayed until the new Head of Professional Development is in post in October 2015. A revised deadline of the end of 2015 is achievable.	Not yet due	Dec-16
1415	SDS07	Green	31/07/2015	February 2017 ARC	**Per capita budget for staff development** At present professional services and faculties can allocate their own budgets to staff development activities. We recommend that the College considers moving towards a per capita budget for staff development activities to ensure an equitable split of activities for staff. These should be flexed locally where necessary by professional services and departments.	**Accepted** We will establish a per capita spend for central PS departments in the first instance and discuss with faculties whether this would be appropriate for their staff.	Professor Joy Hinson, Director of CAPD	**Update August 2016:** No further progress. The 'Uniforum' benchmarking project includes analysis of spend on external suppliers and so may provide further insight on per capita spend on training. **Update April 2016:** Information supplied by finance shows that QMUL spent a total of £1.04m against the 'training' code in departmental budgets in the last financial year. However the data is not robust enough to be used for per capita analysis and this would also not reflect the significant differences in cost of training for different audiences. It will also not reflect the cost of providing training and development internally via CAPD. HOLPD will carry out a benchmarking activity to identify L&D suitable measures and QMUL's performance against them relative to other HEIs. **Update Dec 2015:** Benchmarking will be carried out within	Not yet due	Dec-16

the HE sector and across other organisations in general. Spend per head is a simple measure which may not reflect accurately the complexity of most faculty activities so extrapolating the activity beyond professional services functions is likely to make the data unrepresentative. Decisions regarding how development budgets are then allocated by finance will need to be taken at QMSE level.

Update July 2015: No progress. On reflection, this action needs to be revisited given the variation in roles and grades - a better model than per capita spend may be identified by the HoLPD.

No.	Ref	RAG	Date	ARC	Finding / Recommendation	Management Response	Owner	Update	Status	Date
1415	ROR06	Green	31/08/2015	February 2017 ARC	**Measures of overhead recovery** Currently overhead recovery is reported in terms of overheads recovered (total award less directly incurred costs) as a percentage of direct staff costs. Although this provides a uniform measure on an aspect of overhead recovery it is not a true measure of the overheads recovered in relation to overheads consumed. We recommend that an additional measure of overhead recovery is introduced that is calculated as the overheads recovered as a % of the full economic cost of the overheads for a project. Overheads recovered would be calculated as award total less full economic cost of directly incurred and attributable costs. This is documented furthering Appendix B.	**Accepted** Historically overheads were awarded as a percentage of direct staff involvement at a rate of 46%. This was seen as the accepted level of overheads for non-commercial studies which attracted overheads. Whilst the methodology of costing changed with the introduction of FEC this rate was still retained by the University as a target/acceptable to achieve for this type of research. All costings are presented in the FEC format but it is expected that for commercial studies we should achieve a minimum the full direct and indirect cost recovery ie100% overhead. QMUL Financial Management team are currently involved in an exercise to agree the way we account and distribute the overhead element of research studies.	Pardeep Dhoofer, Head of Reporting and Financial Planning	**Update August 2016:** Further work on the Research Overheads project was suspended whilst work on FRS102 conversion took place. The project is due to be reactivated in late August although it should be noted that a detailed review of management reporting on research projects will not form part of this project but a separate future project. **Update Apr 2016:** The Research Overheads project was initiated on 18th December 2015. A series of meetings have already taken place with the next meeting due on 25th April. Some initial progress has been made on the short-term improvements including testing new coding on the Agresso test system. A briefing paper has also been drafted for approval by project stakeholders which was disseminated on 4th March. There is one remaining concern on the paper which needs to be addressed before this project can be moved forward. **Update Dec 2015:** The new Finance Partner for Research Grant is now in post and we are initiating a formal project with JRMO to review current processes. A list of short-term improvements will be investigated initially but more detailed work will be necessary to deliver more long-term benefits and which are likely to require significant systems changes. As a result, we are having to extend the deadline from April 2016 to Jan 2017. **Update Aug 2015:** Following the restructure of Financial Management this will be taken up by the new Finance Partner for Research Grants who is due to start in late October 2015	Not yet due	January 2017
1516	MATH 13	Green	31/11/2016	February 2017 ARC	**Training for project governance for Boards** Our discussions with senior management confirmed that while some board members would have relevant knowledge of the requirements for capital project oversight and gateway processes there is no College training provided to all members fulfilling this type of role. We recommend that College provides training for all board members involved in the project up to the ESB board to ensure they are aware of the key processes and documents which they would be expected to review and approve.	**Accepted** All Project Board and ESB members will be provided with documentation and training on project governance, unless they already have relevant expertise.	Director of Estates and Facilities	**Update August 2016:** On-going – aiming for a date in October	Not yet due	
1213	SMDP 06	Amber	01/08/2013	October 2017 ARC	**Partner payments for placement students** Whilst we confirmed that the College was prepared to withdraw funding from the Health Service Bodies (including BHT) in the event	**Accepted** Action is already in place, to be augmented by agreed quality metrics and backed up with	Dean for Education	**Update August 2016:** The SLA has been piloted with all Trusts with no significant concerns raised and will be implemented for 2016/17 academic year.	Not yet due	Sep-17

| 1213 | SMDP 07 | Amber | 01/08/2013 | October 2017 ARC | **Partner payments for placement students' use of facilities**
We identified that certain partners are being paid significantly more for use of facilities by placement students than other partners, which creates a risk that the College is not getting value for money in its medical placements. Two areas merit special attention.
- PCTs (Tower Hamlets and City & Hackney) together provide only three medical student placements and yet have a combined facilities charge of £509k (the equivalent charge for three placements from the other partners combined would be just £138k).
- The BHT facilities charge is £31.8m, which represents £78k per placement compared to an average of £15k for the other non-PCT partners who combined provide 51% of the total placement numbers.
It is recommended that:
- Facilities payments to SIFT partners are monitored in the context of placement numbers and where these are significantly higher for certain institutions, the College should consider re-negotiating the fees and the allocation of any students to these partners. | **Accepted**
New tariffs from the DoH deal with this issue which is a legacy issue that has been out of the SMD's hands. | Dean for Education | **Update August 2016;** No formal response has been received to the letter sent earlier in the year. The budget was adjusted to reflect a reduction in funding.

Update March 2016: A letter has gone from the IHSE Institute Manager to BHT with the proposed plan to reduce the tariff funding (which replaced separate placement and facilities funding) over a number of years. We await a formal response. The proposed budget for 2016/17 includes a reduction in tariff funding in line with the letter.

Update Dec 2015: Discussions have been held with Sara Davenport at BHT who is covering for Lesley Elias about the increased level of funding that they receive. An initial discussion with the aim of reducing the amount of placement income BHT receives has taken place. Proposal is that we do so over a period of 5-6 years so that they gradually come into line with other Trusts. This is in very early stages but there is a mutual understanding that the current position is unsustainable long term.

PCTs: we no longer allocate any medical students to PCTs.

Update Sept 2015: Most frustratingly, this has stalled within Barts Health NHS Trust. Lesley Elias, the Administrative Officer who was piloting this through their internal structures, has now gone on long-term sick leave and, as yet, no one in the Trust has been able to find her notes. It is therefore possible that we may see a significant delay in progressing | Not yet due | Sep-17 |

The following text appears in the row above (item continued from previous page):

that standards fell, we could not identify a specific framework against which providers were assessed.
There is a risk that if student numbers were withdrawn from a provider, the deemed lack of transparency over the process could lead to tensions in the partnerships. A formalised framework for assessing suppliers could also reduce the risks of conflicts of interest arising in decisions on partner placement numbers arising from the number of staff that hold joint roles within the SMD and BHT.
It is recommended that:
- The SMD define standards expected of the Health Service Bodies in receipt of funding for supporting placement students under the Service Increment For Teaching (SIFT) arrangement and benchmark the performance of the difference partners against these criteria.
- The SMD inform partners on a timely basis where they are under-performing against the criteria and ultimately use performance as a determinant for allocations

Response column:
clear accountability for resources disbursed for the support of Education in partner Trusts.
This will be managed by the SMD's Dean for Education

Update column:
Update March 2016: The planned pilot is underway. A meeting is scheduled for May 2016 to include a full review of the document and discussion of any challenges, with a view to agreeing any required amendments. This will allow implementation of the SLAs for the 2016/17 academic year.

Update Dec 2015: Working with Sara Davenport, who is covering for Lesley Elias, we have worked hard to reinvigorate the process of implementation of the SLA. Further work has been undertaken within SMD to develop a template for reporting on KPIs. It has also been agreed to expand the pilot of the SLA to all Trusts with whom we work, including BHT. The pilot should complete by March 2016, and then any further adjustments may be incorporated with the intention that the SLAs will be formally in place for the 2016/17 academic year.

Update May 2015: The Service Level Agreement items now all been agreed and Barts Health NHS Trust staff are ready to implement them. Lesley Elias is progressing this within the Trust. Once it has been formally signed off, we will reproduce this with our other partner Trusts. This action is likely to require a further two months for implementation in BHT (due to ongoing internal problems) and six months for full completion.

Update January 2015: We have now received a response from Barts Health to our proposed Service Level Agreement. Most of the points raised are reasonable and there is only a small number of areas in which further discussion will be required. Once those points have been resolved, we will seek ratification by the Trust Board and use this as the benchmark for future standards of performance.

					this risk. **Update May 2015:** The Service Level Agreement items now all been agreed and Barts Health NHS Trust staff are ready to implement them. Lesley Elias is progressing this within the Trust. Once it has been formally signed off, we will reproduce this with our other partner Trusts. This action is likely to require a further two months for implementation in BHT (due to ongoing internal problems) and six months for full completion. **Update January 2015:** All the issues dealing with facilities are covered in the proposed Service Level Agreement discussed in item SMDP06. We suggest these now be rolled together.		