



Internal audit progress report

Outcome requested:	Audit and Risk Committee is asked to consider the internal audit progress report.
Executive Summary:	<p>Reports on the Students' Union and the Course Quality Assurance – testing of operating effectiveness have been completed and are presented separately to the Committee. The latter review was undertaken as part of the 2023/24 internal audit plan, and testing has been completed upon the completion of the first census point.</p> <p>Fieldwork is finalising for our review of Estates Projects – Contractor Management. This had been planned for reporting at this meeting of the Audit and Risk Committee, however, has been delayed due to timescales for completing testing. This will be issued for management review in March and be formally reported to the June meeting of the Audit and Risk Committee.</p> <p>Fieldwork has commenced for the reviews of Widening Access and Participation and Space Management. These reviews will be conducted during March, with reports issued in April. These will be reported to the June meeting of the Audit and Risk Committee.</p> <p>Terms of reference have been finalised for the review of Trusted Research. This review will commence in late March and complete in April. This will be reported to the June meeting of the Audit and Risk Committee.</p> <p>Scoping is in progress for the review of Cloud Based Working and fieldwork is due to be completed in April. This will be reported to the June meeting of the Audit and Risk Committee.</p> <p>No significant findings have been raised as part of our internal audit reviews completed for this Committee.</p> <p>Eight actions have been added to the action tracker since we last completed action tracking in September 2024. Since the last action tracking report, 29 actions have been reported as implemented. There are a total of four actions that are overdue (all medium priority). There are a total of 20 actions that are not yet due.</p>
QMUL Strategy: strategic aim reference and sub-strategies [e.g., SA1.1]	Internal audit supports all areas of the strategy.
Internal/External regulatory/statutory reference points:	<p>The CUC Higher Education Code of Governance</p> <p>The Memorandum of assurance</p>

Strategic Risks:	All
Equality Impact Assessment:	N/A
Subject to prior and onward consideration by:	SET
Confidential paper under FOIA/DPA	No
Timing:	Bi-annual
Author:	Amy Warby and Neil Thomas, KPMG
Date:	04 March 2025
Senior Management/External Sponsor	Jonathan Morgan, Chief Governance Officer and University Secretary



Internal Audit Progress report

Queen Mary University of London

KPMG Internal Audit and Enterprise Risk Management

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March 2025

Executive Summary

The purpose of this document is to provide the Audit and Risk Committee with an update on the internal audit plan for 2024/24. We have summarised below the key points to draw your attention in the period since we last reported to you:

Activity	Comments
Progress against the plan	<ul style="list-style-type: none"> Reporting has finalised for our review of Student Union. This is presented separately for Committee approval. Testing of operation, and reporting, has also been completed the Course Quality Assurance review. This review was undertaken as part of the 2023/24 internal audit plan, and testing has been completed upon the completion of the first census point. This is presented separately for approval. Fieldwork is finalising for our review of Estates Projects – Contractor Management. This had been planned for reporting at this meeting of the Audit and Risk Committee, however, has been delayed due to timescales for completing testing. This will be issued for management review in March and be formally reported to the June meeting of the Audit and Risk Committee. Fieldwork has commenced for the reviews of Widening Access and Participation and Space Management. These reviews will be conducted during March, with reports issued in April. These will be reported to the June meeting of the Audit and Risk Committee. Terms of reference have been finalised for the review of Trusted Research. This review will commence in late March and complete in April. This will be reported to the June meeting of the Audit and Risk Committee. Scoping is in progress for the review of Cloud Based Working and fieldwork is due to be completed in April. This will be reported to the June meeting of the Audit and Risk Committee.
Reports completed	<ul style="list-style-type: none"> Test of operating effectiveness report update for Course Quality Assurance controls and Student Union internal audit report.
Significant findings to highlight	<ul style="list-style-type: none"> No significant findings have been raised as part of our internal audit reviews completed for this Committee.
Internal audit action tracking	<ul style="list-style-type: none"> Eight actions have been added to the action tracker since we last completed action tracking in September 2024. Since the last action tracking report, 29 actions have been reported as implemented. There are a total of four actions that are overdue (all medium priority). There are a total of 20 actions that are not yet due.
Other matters	<ul style="list-style-type: none"> No other matters for escalation for this meeting.



For approval:

- Course Quality Assurance testing update report
- Student Union internal audit report



For information:

- This progress report

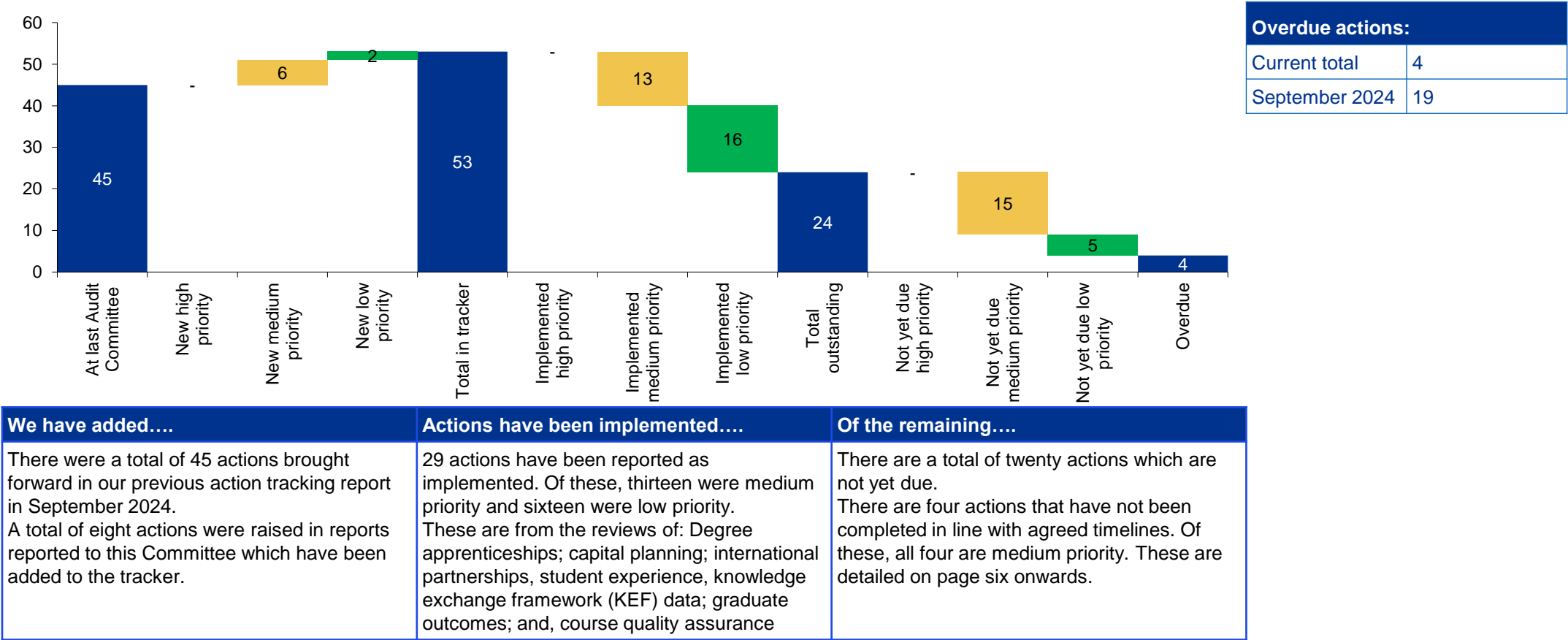
Progress of plan

Below is the full status of the 2024/25 internal audit plan as approved by the Audit and Risk Committee.

Internal audit	Status				Results				
	Planning	Fieldwork	Draft Report	Final Report	Overall Rating	High	Medium	Low	Total
01/24: Student Union	✓	✓	✓	✓	Significant assurance with minor improvement opportunities	0	6	1	7
02/24: Student wellbeing	Due: Mar 25	Due: May 25	Due: June 25	Due: June 25	TBC				
03/24: Estates projects – contractor management	✓	In progress	Due: w/c 10 Mar	Due: w/c 24 Mar	TBC				
04/24: Space management	✓	In progress	Due: w/c 24 Mar	Due w/c 7 Apr	TBC				
05/24: Widening Access and Participation Plan	✓	In progress	Due: w/c 17 Mar	Due w/c 31 Mar	TBC				
06/24: Cloud based working	In progress	Due: w/c 7 Apr	Due: w/c 28 Apr	Due: w/c 12 May	TBC				
07/24: Trusted Research	✓	Due: w/c 31 Mar	Due: w/c 21 Apr	Due: w/c 5 May	TBC				
Course Quality Assurance – test of operation	✓	✓	✓	✓	N/A	0	0	1	1
Total							6	2	8

Appendix A: Management Action Tracker

We have asked management for their assessment of the implementation of management actions.



Appendix A: Management Action Tracker

Below we summarise the actions that are currently overdue, against their agreed implementation dates.

#	Rating	Management action and evidence to confirm implementation	Responsible person and target date	Current Status
Student Experience				
1	Medium	<p>Assessment turnaround monitoring</p> <p>Registry is implementing a process of sharing updates based on input of marks to the central student records system against assessment deadlines. These reports will be shared for use at relevant School and Faculty Committees, the NSS Task Force and other senior groups.</p> <p>Evidence to confirm implementation:</p> <p>Integration of turnaround times</p>	<p>Responsible person/title:</p> <p>Chris Shelley, Director of Student Experience</p> <p>Target date:</p> <p>1 October 2024</p>	<p>Update: There is some progress on this but different faculties are moving at different paces and it is reliant on a SITS/QMPlus integration which is not currently available</p> <p>Revised due date: 31 July 2025</p>
2	Medium	<p>Communication of improvements to students</p> <p>Multiple communication channels are needed because of the different ways that students consume information. These should be reviewed and a core reporting mechanisms developed within this as part of delivery of the refreshed Education and Student Experience Enabling Plan.</p> <p>Evidence to confirm implementation:</p> <p>Minimum communication/ feedback requirements.</p>	<p>Responsible person/title:</p> <p>Chris Shelley, Director of Student Experience</p> <p>Target date:</p> <p>1 October 2024</p>	<p>Update: This will be addressed via new Student Voice Strategy which includes a model for closing feedback loop with students – to be signed off in time for academic year 25/26.</p> <p>Revised due date: 31 July 2025</p>

Appendix A: Management Action Tracker

#	Rating	Management action and evidence to confirm implementation	Responsible person and target date	Current Status
Sustainability Governance				
3	Medium	Strategy and action plan <ol style="list-style-type: none"> 1. Development of a sustainability strategy and a supporting action plan. 2. Timeline for the review and approval of the sustainability strategy and action plans. Evidence to confirm implementation: <ol style="list-style-type: none"> 1. Approved sustainability strategy and supporting action plan. 2. Timeline for approval of sustainability strategy and action plan. 	Responsible person/title: Sara Tome, Head of Sustainability. This has been revised to Dr. Phillipa Lloyd, Vice-Principal, Policy and Strategic Partnerships Target date: 30 June 2024, revised to 31 December 2024	Update: SET has considered a first draft of the sustainability action statements. A revised draft Sustainability Action Statement was considered at the first meeting of the new relaunched Sustainability Committee in January and February 2025 with revisions requested. Once agreed this will be approved by SET. Revised due date: 31 May 2025
Degree Apprenticeships				
4	Low	Operational - Learning support activity <ol style="list-style-type: none"> 1. Central oversight of learning support activities to be implemented. 2. Whilst the University had chosen not to record the activity on the ILR (and therefore claim the corresponding funding), any activity that is subsequently recorded on the ILR will be verified as being in full compliance with the ESFA funding rules prior to inclusion. Evidence to confirm implementation: <ol style="list-style-type: none"> 1. Review of responsibilities. 2. The inclusion of learner support costs within the ILR submitted to the ESFA. 	Responsible person/title: Kalpana Chaturvedi, Director of Business Development Target date: 29 February 2024, revised to 30 November 2024	Update: Review of the operating approach is in progress and progress has not been taken for this action as the responsible owner has left the University. Revised action owner to be established. Revised due date: 31 July 2025



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